**Section 712.255 Direct Reporting**

a) The operational and accounting systems of the local exchange carrier support the direct identification of costs to cost pools through the use of functionally based reporting codes. These codes are assigned to specific work activities and subsequently related to specific cost pools. Employees may also report to these codes through time reporting procedures.

b) The direct reporting of functionally based codes is used to identify selected cost pools in the following accounts:

Account 1220 Inventories

Account 2210 Central Office Switching

Account 2220 Operator Systems

Account 2230 Central Office Transmission

Account 2310 Information Origination/Termination

Account 2410 Cable and Wire Facilities

Account 5300 Uncollectible Revenue

Account 6310 Information Origination/Termination Expense

Account 6540 Access Expense

(Source: Amended at 27 Ill. Reg. 12489, effective August 1, 2003)