**Section 712.1438 Account 1438 Deferred Maintenance and Retirements**

a) Contemplated construction and projects cost pool

1) Cost Pool Apportionment Basis: Account transaction analysis

2) Regulated/Nonregulated Apportionment Basis: Directly assignable based on transaction analysis

3) Cost Definition: Directly assignable

b) Compensated absences cost pool

1) Cost Pool Apportionment Basis: Account transaction analysis

2) Regulated/Nonregulated Apportionment Basis: Total company wages and salaries

3) Cost Definition: Indirectly attributable

c) Equal access cost pool

1) Cost Pool Apportionment Basis: Account transaction analysis

2) Regulated/Nonregulated Apportionment Basis: Directly assigned to Regulated

3) Cost Definition: Directly assignable

d) Other cost pool

1) Cost Pool Apportionment Basis: Account transaction analysis

2) Regulated/Nonregulated Apportionment Basis: General Allocator

3) Cost Definition: Unattributable

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