

**Federal Communications Commission**

**§ 36.121**

vehicles, aircraft, special purpose vehicles, garage work equipment, other work equipment, furniture, office equipment and general purpose computers.

**§ 36.112 Apportionment procedure.**

(a) The costs of the general support facilities of Class A Companies (which are defined in part 32 of the Commission's Rules) are apportioned among the operations on the basis of the separation of the costs of the combined Big Three Expenses which include the following accounts:

- PLANT SPECIFIC EXPENSES
- 6210 Central Office Switching Expenses
- 6220 Operators Systems Expenses
- 6230 Central Office Transmission Expenses
- 6310 Information Origination/Termination Expenses
- 6410 Cable and Wire Facilities Expenses
- PLANT NON-SPECIFIC EXPENSES
- 6530 Network Operations Expenses
- CUSTOMER OPERATIONS EXPENSES
- 6610 Marketing
- 6620 Services

(b) The costs of the general support facilities for Class B Companies (which are defined by part 32 of the Commission's Rules) are apportioned among the operations on the basis of the separation of the costs of Central Office Equipment, Information Origination/Termination Equipment, and Cable and Wire Facilities, combined.

[52 FR 17229, May 6, 1987, as amended at 53 FR 33012, Aug. 29, 1988]

CENTRAL OFFICE EQUIPMENT

**§ 36.121 General.**

(a) The costs of central office equipment are carried in the following accounts:

Central Office Switching ..	Account 2210
Analog Electronic Switching.	Account 2211
Digital Electronic Switching.	Account 2212
Electro-Mechanical Switching.	Account 2215
Operator Systems .....	Account 2220
Central Office—Transmission.	Account 2230
Radio Systems .....	Account 2231
Circuit Equipment .....	Account 2232

(b) Records of the cost of central office equipment are usually maintained for each study area separately by accounts. However, each account frequently includes equipment having more than one use. Also, equipment in one account frequently is associated closely with equipment in the same building in another account. Therefore, the separations procedures for central office equipment have been designed to deal with categories of plant rather than with equipment in an account.

(c) In the separation of the cost of central office equipment among the operations, the first step is the assignment of the equipment in each study area to categories. The basic method of making this assignment is the identification of the equipment assignable to each category, and the determination of the cost of the identified equipment by analysis of accounting, engineering and other records.

(1) The cost of common equipment not assigned to a specific category, e.g., common power equipment, including emergency power equipment, aisle lighting and framework, including distributing frames, is distributed among the categories in proportion to the cost of equipment, (excluding power equipment not dependent upon common power equipment) directly assigned to categories.

(i) The cost of power equipment used by one category is assigned directly to that category, e.g., 130 volt power supply provided for circuit equipment. The cost of emergency power equipment protecting only power equipment used by one category is also assigned directly to that category.

(ii) Where appropriate, a weighting factor is applied to the cost of circuit equipment in distributing the power plant costs not directly assigned, in order to reflect the generally greater power use per dollar of cost of this equipment.

(d) The second step is the apportionment of the cost of the equipment in each category among the operations through the application of appropriate use factors or by direct assignment.