

§ 36.201

as well as AT&T and OCC intraLATA equal access usage. Local exchange traffic and BOC intraLATA toll traffic is excluded. In the case of independent telephone companies, intrastate toll service provided by the independent local exchange company is excluded in determining intrastate usage, but intrastate toll service provided by long distance carriers affiliated with the local exchange company is included.

(d) Effective July 1, 2001, through June 30, 2006, all study areas shall apportion Equal Access Equipment, as specified in § 36.191(a), among the jurisdictions using the relative state and interstate equal access traffic, as specified in § 36.191(c), for the twelve month period ending December 31, 2000.

[52 FR 17229, May 6, 1987, as amended at 53 FR 33012, Aug. 29, 1988; 66 FR 33206, June 21, 2001]

Subpart C—Operating Revenues and Certain Income Accounts

GENERAL

§ 36.201 Section arrangement.

(a) This subpart is arranged in sections as follows:

General	36.202
Operating Revenues:	36.211
Basic Local Service Revenue—Account 5000.	36.212
Network Access Services Revenues—Accounts 5080 thru 5084.	36.213
Long Distance Message Revenue—Account 5100.	36.214
Miscellaneous Revenue—Account 5200.	36.215
Uncollectible Revenue—Account 5300.	36.216
Certain Income Accounts:	
Other Operating Income and Expenses—Account 7100.	36.221
Nonoperating Income and Expenses—Account 7300.	36.222
Interest and Related Items—Account 7500.	36.223
Extraordinary Items—Account 7600.	36.224
Income Effect of Jurisdictional Ratemaking Differences—Accounts 7910.	36.225

[52 FR 17299, May 6, 1987, as amended at 53 FR 33012, Aug. 29, 1988]

47 CFR Ch. I (10–1–03 Edition)

§ 36.202 General.

(a) This section sets forth procedures for the apportionment among the operations of operating revenues and certain income and expense accounts.

(b) Except for the Network Access Services Revenues, subsidiary record categories are maintained for all revenue accounts in accordance with the requirements of part 32. These subsidiary records identify services for the appropriate jurisdiction and will be used in conjunction with apportionment procedures stated in this manual.

OPERATING REVENUES

§ 36.211 General.

(a) Operating revenues are included in the following accounts:

Account Title	Account No.
Basic Local Service Revenue	5000
Network Access Service Revenues:	
Network Access Revenue	5080
End User Revenue	5081
Switched Access Revenue	5082
Special Access Revenue	5083
State Access Revenue	5084
Long Distance Message Revenue	5100
Miscellaneous Revenue	5200
Uncollectible Revenue	5300

§ 36.212 Basic local services revenue—Account 5000.

(a) Local private line revenues from broadcast program transmission audio services and broadcast program transmission video services are assigned to the interstate operation.

(b) Revenues that are attributable to the origination or termination of interstate FX or CCSA like services shall be assigned to the interstate jurisdiction.

(c) Wideband Message Service and TWX revenues from monthly and miscellaneous charges, service connections, move and change charges, are apportioned between state and interstate operations on the basis of the relative number of TWX minutes-of-use in the study area. Effective July 1, 2001, through June 30, 2006, all study areas shall apportion Wideband Message Service and TWX revenues among the jurisdictions using the relative number of TWX minutes of use for the twelve-month period ending December 31, 2000.

(d) All other revenues in this account are assigned to the exchange operation