

**Federal Communications Commission**

**§ 36.201**

RURAL TELEPHONE BANK STOCK

**§ 36.172 Other noncurrent assets—Account 1410.**

(a) The amounts carried in this account shall be separated into subsidiary record categories:

- (1) Class B RTB Stock and
- (2) All other.

(b) The amounts contained in category (2) all other of § 36.172(a)(2), shall be excluded from part 36 jurisdictional separations.

(c) The amounts contained in category (1) Class B RTB stock of § 36.172(a)(1), shall be allocated based on the relative separations of Account 2001, Telephone Plant in Service.

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

MATERIAL AND SUPPLIES AND CASH WORKING CAPITAL

**§ 36.181 Material and supplies—Account 1220.**

(a) The amount included in Account 1220 is apportioned among the operations on the basis of the apportionment of the cost of cable and wire facilities in service. Any amounts included in Account 1220 associated with the Customer Premises portion of Account 2310 equipment, shall be excluded from the amounts which are allocated to the interstate operation.

**§ 36.182 Cash working capital.**

(a) The amount for cash working capital, if not determined directly for a particular operation, is apportioned among the operations on the basis of total expenses less non-cash expense items.

EQUAL ACCESS EQUIPMENT

**§ 36.191 Equal access equipment.**

(a) Equal access investment includes only initial incremental expenditures for hardware and other equipment related directly to the provision of equal access which would not be required to upgrade the capabilities of the office involved absent the provision of equal access. Equal access investment is limited to such expenditures for converting central offices which serve competitive interexchange carriers or

where there has been a bona fide request for conversion to equal access.

(b) Equal access investment is first segregated from all other amounts in the primary accounts.

(c) The equal access investment determined in this manner is allocated between the jurisdictions on the basis of relative state and interstate equal access traffic including interstate interLATA equal access traffic, intrastate interLATA equal access traffic, and BOC interstate corridor toll traffic 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 services revenue—Account 5000 (Class B telephone companies); Basic area revenue—Account 5001 (Class A telephone companies) .....	36.212
Network Access Revenues—Accounts 5081 thru 5083 .....	36.213
Long Distance Message Revenue—Account 5100 .....	36.214

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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—Ac-  
count 7600 ..... 36.224  
Income Effect of Jurisdic-  
tional Ratemaking Dif-  
ferences—Account 7910 ..... 36.225

[69 FR 12550, Mar. 17, 2004]

§ 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 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.

[52 FR 17299, May 6, 1987, as amended at 69 FR 12550, Mar. 17, 2004]

OPERATING REVENUES

§ 36.211 General.

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

Account title	Account No.
Basic local service revenue (Class B telephone companies) .....	5000
Basic Area Revenue (Class A telephone companies) .....	5001
Network Access Revenues:	
End User Revenue .....	5081
Switched Access Revenue .....	5082
Special Access Revenue .....	5083
Long Distance Message Revenue .....	5100
Miscellaneous Revenue .....	5200
Uncollectible Revenue .....	5300

[69 FR 12550, Mar. 17, 2004]

§ 36.212 Basic local services revenue—Account 5000 (Class B telephone companies); Basic area revenue—Account 5001 (Class A telephone companies).

(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 based on their subsidiary record categories or on the basis of analysis and studies.

[52 FR 17229, May 6, 1987, as amended at 66 FR 33206, June 21, 2001]

§ 36.213 Network access services revenues.

(a) End User Revenue—Account 5081. Revenues in this account are directly assigned on the basis of analysis and studies.

(b) Switched Access Revenue—Account 5082. Revenues in this account are directly assigned on the basis of analysis and studies.

(c) Special Access Revenue—Account 5083. Revenues in this account are directly assigned on the basis of analysis and studies.

[52 FR 17299, May 6, 1987, as amended at 69 FR 12550, Mar. 17, 2004]

§ 36.214 Long distance message revenue—Account 5100.

(a) Wideband message service and TWX revenues from monthly and miscellaneous charges, service connections, move and change charges, are