

§ 27.607

Commission pursuant to §1.41 of this chapter.

§ 27.607 Performance requirements and annual reporting requirement.

(a) Guard Band Managers are subject to the performance requirements specified in § 27.14(a).

(b) Guard Band Managers are required to file an annual report providing the Commission with information about the manner in which their spectrum is being utilized. Such reports shall be filed with the Commission on a calendar year basis, no later than the March 1 following the close of each calendar year, unless another filing date is specified by Public Notice.

(c) Guard Band Managers must, at a minimum, include the following information in their annual reports:

(1) The total number of spectrum users and the number of those users that are affiliates of the Guard Band Manager;

(2) The amount of the Guard Band Manager's spectrum being used by the Guard Band Manager's affiliates in any part of the licensed service area;

(3) The amount of Guard Band Manager's spectrum being used pursuant to agreements with unaffiliated third parties;

(4) The nature of the spectrum use of the Guard Band Manager's customers; and

(5) The length of the term of each spectrum user agreement.

(d) The specific information that Guard Band Managers will provide and the procedures that they will follow in submitting their annual reports will be announced in a Public Notice issued by the Wireless Telecommunications Bureau.

PART 32—UNIFORM SYSTEM OF ACCOUNTS FOR TELECOMMUNICATIONS COMPANIES

Subpart A—Preface

- Sec.
- 32.1 Background.
- 32.2 Basis of the accounts.
- 32.3 Authority.
- 32.4 Communications Act.

Subpart B—General Instructions

- 32.11 Classification of companies.
- 32.12 Records.
- 32.13 Accounts—general.
- 32.14 Regulated accounts.
- 32.15 [Reserved]
- 32.16 Changes in accounting standards.
- 32.17 Interpretation of accounts.
- 32.18 Waivers.
- 32.19 Address for reports and correspondence.
- 32.20 Numbering convention.
- 32.21 Sequence of accounts.
- 32.22 Comprehensive interperiod tax allocation.
- 32.23 Nonregulated activities.
- 32.24 Compensated absences.
- 32.25 Unusual items and contingent liabilities.
- 32.26 Materiality.
- 32.27 Transactions with affiliates.

Subpart C—Instructions for Balance Sheet Accounts

- 32.101 Structure of the balance sheet accounts.
- 32.102 Nonregulated investments.
- 32.103 Balance sheet accounts for other than regulated-fixed assets to be maintained.
- 32.1120 Cash and equivalents.
- 32.1130 Cash.
- 32.1140 Special cash deposits.
- 32.1150 Working cash advances.
- 32.1160 Temporary investments.
- 32.1180 Telecommunications accounts receivable.
- 32.1181 Accounts receivable allowance—telecommunications.
- 32.1190 Other accounts receivable.
- 32.1191 Accounts receivable allowance—other.
- 32.1200 Notes receivable.
- 32.1201 Notes receivable allowance.
- 32.1210 Interest and dividends receivable.
- 32.1220 Inventories.
- 32.1280 Prepayments.
- 32.1290 Prepaid rents.
- 32.1300 Prepaid taxes.
- 32.1310 Prepaid insurance.
- 32.1320 Prepaid directory expenses.
- 32.1330 Other prepayments.
- 32.1350 Other current assets.
- 32.1401 Investments in affiliated companies.
- 32.1402 Investments in nonaffiliated companies.
- 32.1406 Nonregulated investments.
- 32.1407 Unamortized debt issuance expense.
- 32.1408 Sinking funds.
- 32.1410 Other noncurrent assets.
- 32.1437 Deferred tax regulatory asset.
- 32.1438 Deferred maintenance and retirements.
- 32.1439 Deferred charges.
- 32.1500 Other jurisdictional assets—net.
- 32.2000 Instructions for telecommunications plant accounts.