

§ 36.202

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]

§ 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.

(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.

§ 36.213 Network access services revenues.

(a) *Network Access Revenue—Account 5080.* (1) This account shall be used by Class A and Class B telecommunications companies to summarize the contents of accounts 5081 through 5084.

(b) *End User Revenue—Account 5081.* (1) Revenues in this account are assigned to the interstate operation.

(c) *Switched Access Revenue—Account 5082.* (1) Revenues in this account are assigned to the interstate operation.

(d) *Special Access Revenue—Account 5083.* (1) Revenues in this account are assigned to the interstate operation.

(e) *State Access Revenue—Account 5084.* (1) Revenues in this account are assigned to the state operation.

§ 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 apportioned between state and interstate operations on the basis of the relative number of minutes-of-use in the study area.

(b) Long Distance private line service revenues from broadcast program transmission audio services and broadcast program transmission video services are assigned to the interstate operation.

(c) All other revenues in this account are directly assigned based on their subsidiary record categories or on the basis of analysis and studies.

§ 36.215 Miscellaneous revenue—Account 5200.

(a) Directory revenues are assigned to the exchange operation.