

**§ 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.

**Federal Communications Commission**

**§ 36.301**

(b) Billing and collection revenues are assigned on the basis of services being provided.

(c) All other revenues are apportioned on the basis of analysis.

**§ 36.216 Uncollectible revenue—Account 5300.**

(a) The amounts in this account are apportioned among the operations on the basis of analysis of Account 1181—Accounts Receivable Allowance—Telecommunication, during a representative period.

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

**CERTAIN INCOME ACCOUNTS**

**§ 36.221 Other operating income and expenses—Account 7100.**

(a) Amounts relating to translation in foreign exchange differentials are assigned to the interstate operations.

(b) All other amounts are apportioned based on Telecommunications Plant in Service, Account 2001, if plant related, or on the nature of the item reflected in the account, if not plant related.

**§ 36.222 Nonoperating income and expenses—Account 7300.**

(a) Only allowance for funds used during construction, and charitable, social and community welfare contributions are considered in this account for separations purposes.

(b) Subsidiary record categories should be maintained for this account that include identification of amounts made to the account for (1) credits representing allowance for funds used during construction and (2) contributions for charitable, social or community welfare purposes, employee activities, membership dues and fees in service clubs, community welfare association and similar organizations.

(c) The portion reflecting allowance for funds used during construction is apportioned on the basis of the cost of Telecommunications Plant Under Construction—Account 2003. The portion reflecting costs for social and community welfare contributions and fees is apportioned on the basis of the appor-

tionment of corporate operations expenses.

[52 FR 17229, May 6, 1987, as amended at 60 FR 12138, Mar. 6, 1995]

**§ 36.223 Interest and related items—Account 7500.**

(a) Only interest paid relating to capital leases is considered in this account for separations purposes. Subsidiary Record Categories should be maintained for this account that include details relating to interest expense on capital leases. Such interest expense is apportioned on a basis consistent with the associated capital leases in Account 2680.

**§ 36.224 Extraordinary items—Account 7600.**

(a) Amounts in this account of an operating nature are apportioned on a basis consistent with the nature of these items.

**§ 36.225 Income effect of jurisdictional ratemaking differences—Account 7910.**

(a) Amounts in this account are directly assigned to the appropriate jurisdiction.

**Subpart D—Operating Expenses and Taxes**

**GENERAL**

**§ 36.301 Section arrangement.**

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

General .....	36.301 and 36.302.
Plant Specific Operations Expenses:	
General .....	36.310.
Network      Support/General	36.311.
Support      Expenses—Accounts 6110 and 6120.	
Central Office Expenses—Account 6210, 6220, 6230.	36.321.
Information Origination/Termination Expenses—Account 6310.	36.331.
Cable and Wire Facilities Expenses—Account 6410.	36.341.
Plant Nonspecific Operations Expenses:	
General .....	36.351.
Other Property Plant and Equipment Expenses—Account 6510.	36.352.