AUTHENTICATED
U.S. GOVERNMENT
INFORMATION
GPO

Plant retired means plant which has been removed, sold, abandoned, destroyed, or otherwise withdrawn from service.

Retirement units, as applied to depreciable telecommunications plant, means those items of plant which when removed (with or without replacement) cause the initiation of retirement accounting entries.

Salvage value means the amount received for property retired, if sold, or if retained for reuse, the amount at which the material recovered is chargeable to Account 1220, Material and Supplies, or other appropriate account.

Straight-line method, as applied to depreciation accounting, means the plan under which the cost of property is charged to operating expenses and credited to accumulated depreciation through equal annual charges as nearly as may be during its service life.

Subsidiary record means accumulation of detailed information which is required by this Commission to be maintained in support of entries to the accounts.

Subsidiary record categories means those segregations of certain regulated costs, expenses and revenues which must be maintained and are subject to specific reporting requirements of this Commission.

Subsystems, parallel mechanisms means processes or procedures which augment the use of a chart of accounts in the financial operation of the entity. These subsystems operate on and/or process account and subsidiary record information for specific purposes.

Telecommunications means any transmission, emission, or reception of signs, signals, writing, images or sounds or intelligence of any nature by wire, radio, visual or other electromagnetic systems. This encompasses the aggregate of several modes of conveying information, signals or messages over a distance. Included in the telecommunications industry is the transmitting, receiving, or exchanging of information among multiple locations. The minimum elements required for the telecommunications process to occur are a message source, a transmission medium and a receiver.

Time of installation means the date at which telecommunications plant is placed in service.

Time of retirement means the date at which telecommunications plant is retired from service.

Tangible property means assets characterized by physical existence, such as land, buildings, equipment, furniture, fixtures and tools.

[51 FR 43499, Dec. 2, 1986, as amended at 61 FR 50245, Sept. 25, 1996; 62 FR 39778, July 24, 1997; 62 FR 51064, Sept. 30, 1997; 64 FR 50008, Sept. 15, 1999; 67 FR 5700, Feb. 6, 2002]

PART 36—JURISDICTIONAL SEPARATIONS PROCEDURES; STANDARD PROCEDURES FOR SEPARATING TELECOMMUNICATIONS PROPERTY COSTS, REVENUES, EXPENSES, TAXES AND RESERVES FOR TELECOMMUNICATIONS COMPANIES [1]

Subpart A—General

Sec.

36.1 General.
36.2 Fundamental principles underlying procedures.
36.3 Freezing of jurisdictional separations category relationships and/or allocation factors.

Subpart B—Telecommunications Property

GENERAL

36.101 Section arrangement.
36.102 General.

GENERAL SUPPORT FACILITIES

36.111 General.
36.112 Apportionment procedure.

CENTRAL OFFICE EQUIPMENT

36.121 General.
36.122 Categories and apportionment procedures.
36.123 Operator systems equipment—Category 1.
36.124 Tandem switching equipment—Category 2.

[1] The Commission has determined that the same jurisdictional separations used in the contiguous states are to be used for Alaska, Hawaii, Puerto Rico and the Virgin Islands. *Integration of Rates and Services*, Docket No. 21263, 87 FCC 2nd 18 (1981); *Integration of Rates and Services*, Docket No. 21264, 72 FCC 2nd 699 (1979).

36.125 Local switching equipment—Category 3.
36.126 Circuit equipment—Category 4.

INFORMATION ORIGINATION/TERMINATION (IOT) EQUIPMENT

36.141 General.
36.142 Categories and apportionment procedures.

CABLE AND WIRE FACILITIES

36.151 General.
36.152 Categories of Cable and Wire Facilities (C&WF).
36.153 Assignment of Cable and Wire Facilities (C&WF) to categories.
36.154 Exchange Line Cable and Wire Facilities (C&WF)—Category 1—apportionment procedures.
36.155 Wideband and exchange truck (C&WF)—Category 2—apportionment procedures.
36.156 Interexchange Cable and Wire Facilities (C&WF)—Category 3—apportionment procedures.
36.157 Host/remote message Cable and Wire Facilities (C&WF)—Category 4—apportionment procedures.

AMORTIZABLE ASSETS

36.161 Tangible assets—Account 2680.
36.162 Intangible assets—Account 2690.

TELECOMMUNICATIONS PLANT—OTHER

36.171 Property held for future telecommunications use—Account 2002; Telecommunications plant under construction—Account 2003; and Telecommunications plant adjustment—Account 2005.

RURAL TELEPHONE BANK STOCK

36.172 Other noncurrent assets—Account 1410.

MATERIAL AND SUPPLIES AND CASH WORKING CAPITAL

36.181 Material and supplies—Account 1220.
36.182 Cash working capital.

EQUAL ACCESS EQUIPMENT

36.191 Equal access equipment.

Subpart C—Operating Revenues and Certain Income Accounts

GENERAL

36.201 Section arrangement.
36.202 General.

OPERATING REVENUES

36.211 General.
36.212 Basic local services revenue—Account 5000 (Class B telephone companies); Basic area revenue—Account 5001 (Class A telephone companies).
36.213 Network access services revenues.
36.214 Long distance message revenue—Account 5100.
36.215 Miscellaneous revenue—Account 5200.
36.216 Uncollectible revenue—Account 5300.

CERTAIN INCOME ACCOUNTS

36.221 Other operating income and expenses—Account 7100.
36.222 Nonoperating income and expenses—Account 7300.
36.223 Interest and related items—Account 7500.
36.224 Extraordinary items—Account 7600.
36.225 Income effect of jurisdictional ratemaking differences—Account 7910.

Subpart D—Operating Expenses and Taxes

GENERAL

36.301 Section arrangement.
36.302 General.

PLANT SPECIFIC OPERATIONS EXPENSES

36.310 General.

NETWORK SUPPORT/GENERAL SUPPORT EXPENSES

36.311 Network Support/General Support Expenses—Accounts 6110 and 6120 (Class B Telephone Companies); Accounts 6112, 6113, 6114, 6121, 6122, 6123, and 6124 (Class A Telephone Companies).

CENTRAL OFFICE EXPENSES

36.321 Central office expenses—Accounts 6210, 6220, and 6230 (Class B telephone companies); Accounts 6211, 6212, 6220, 6231, and 6232 (Class A telephone companies).

INFORMATION ORIGINATION/TERMINATION EXPENSES

36.331 Information origination/termination expenses—Account 6310 (Class B telephone companies); Accounts 6311, 6341, 6351, and 6362 (Class A telephone companies).

CABLE AND WIRE FACILITIES EXPENSES

36.341 Cable and wire facilities expenses—Account 6410 (Class B telephone companies); Accounts 6411, 6421, 6422, 6423, 6424, 6426, 6431, and 6441 (Class A telephone companies).

PLANT NONSPECIFIC OPERATIONS EXPENSES

36.351 General.

PLANT EXPENSES—OTHER

36.352 Other property plant and equipment expenses—Account 6510 (Class B telephone companies); Accounts 6511 and 6512 (Class A telephone companies).

NETWORK OPERATIONS EXPENSES

36.353 Network operations expenses—Account 6530 (Class B telephone companies); Accounts 6531, 6532, 6533, 6534, and 6535 (Class A telephone companies).
36.354 Access expenses—Account 6540.

DEPRECIATION AND AMORTIZATION EXPENSES

36.361 Depreciation and amortization expenses—Account 6560.

CUSTOMER OPERATIONS EXPENSES

36.371 General.
36.372 Marketing—Account 6610 (Class B telephone companies); Accounts 6611 and 6613 (Class A telephone companies).
36.373 Services—Account 6620.
36.374 Telephone operator services.
36.375 Published directory listing.
36.376 All other.
36.377 Category 1—Local business office expense.
36.378 Category 2—Customer services (revenue accounting).
36.379 Message processing expense.
36.380 Other billing and collecting expense.
36.381 Carrier access charge billing and collecting expense.
36.382 Category 3—All other customer services expense.

CORPORATE OPERATIONS EXPENSE

36.391 General.
36.392 General and administrative—Account 6720.

OPERATING TAXES

36.411 Operating taxes—Account 7200 (Class B Telephone Companies); Accounts 7210, 7220, 7230, 7240, and 7250 (Class A Telephone Companies).
36.412 Apportionment procedures.

EQUAL ACCESS EXPENSES

36.421 Equal access expenses.

Subpart E—Reserves and Deferrals

36.501 General.
36.502 Other jurisdictional assets—Net—Account 1500.
36.503 Accumulated depreciation—Account 3100.
36.504 Accumulated depreciation—Property held for future telecommunications use—Account 3200.
36.505 Accumulated amortization—Tangible—Account 3400 (Class B Telephone Companies); Accumulated amortization—Capital Leases—Account 3410 (Class A Telephone Companies).
36.506 Net current deferred operating income taxes—Account 4100, Net noncurrent deferred operating income taxes—Account 4340.
36.507 Other jurisdictional liabilities and deferred credits—Net—Account 4370.

Subpart F—Universal Service Fund

GENERAL

36.601 General.
36.602 Calculation of non-rural carrier portion of nationwide loop cost expense adjustment.
36.603 Calculation of rural incumbent local exchange carrier portion of nationwide loop cost expense adjustment.
36.604 Calculation of the rural growth factor.
36.605 Calculation of safety net additive.

DATA COLLECTION

36.611 Submission of information to the National Exchange Carrier Association (NECA).
36.612 Updating information submitted to the National Exchange Carrier Association.
36.613 Submission of information by the National Exchange Carrier Association.

CALCULATION OF LOOP COSTS FOR EXPENSE ADJUSTMENT

36.621 Study area total unseparated loop cost.
36.622 National and study area average unseparated loop costs.

CALCULATION OF EXPENSE ADJUSTMENT—ADDITIONAL INTERSTATE EXPENSE ALLOCATION

36.631 Expense adjustment.

TRANSITIONAL EXPENSE ADJUSTMENT

Subpart G [Reserved]

APPENDIX TO PART 36—GLOSSARY

AUTHORITY: 47 U.S.C. Secs. 151, 154 (i) and (j), 205, 221(c), 254, 403 and 410.

SOURCE: 52 FR 17229, May 6, 1987, unless otherwise noted.

Subpart A—General

§ 36.1 General.

(a) This part contains an outline of separations procedures for telecommunications companies on the station-to-station basis. These procedures are applicable either to property costs, revenues, expenses, taxes, and reserves as recorded on the books of the company or to estimated amounts.