

**Federal Communications Commission**

**§ 36.121**

Rural Telephone Bank Stock—36.172.  
Material and Supplies—Accounts 1220, and  
Cash Working Capital—36.181 and 36.182.  
Equal Access Equipment—36.191.

Cable and Wire Facilities Expenses—Ac-  
counts 6411, 6421, 6422, 6423, 6424, 6426, 6431,  
and 6441

[60 FR 12138, Mar. 6, 1995]

*Plant Non-Specific Expenses*

**§ 36.102 General.**

Network Operations Expenses—Accounts  
6531, 6532, 6533, 6534, and 6535

(a) This section contains an outline of the procedures used in the assignment of Telecommunications Plant in Service—Account 2001 to categories and the apportionment of the cost assigned to each category among the operations.

*Customer Operations Expenses*

Marketing—Account 6611 and 6613  
Services—Account 6620

(b) The treatment of rental plant is outlined in §§36.2(c) through 36.2(e). If the amount of such plant is substantial, the cost may be determined by using the general procedures set forth for the assignment of the various kinds of property to categories.

(b) The costs of the general support facilities for Class B Companies (which are defined by part 32 of the Commission's Rules) are apportioned among the operations on the basis of the separation of the costs of Central Office Equipment, Information Origination/Termination Equipment, and Cable and Wire Facilities, combined.

(c) The amount of depreciation deductible from the book cost or "value" is apportioned among the operations in proportion to the separation of the cost of the related plant accounts.

[52 FR 17229, May 6, 1987, as amended at 53 FR 33012, Aug. 29, 1988; 69 FR 12549, Mar. 17, 2004]

**CENTRAL OFFICE EQUIPMENT**

**GENERAL SUPPORT FACILITIES**

**§ 36.121 General.**

**§ 36.111 General.**

(a) The costs of central office equipment are carried in the following accounts:

(a) The costs of the general support facilities are contained in Account 2110, Land and Support Assets. This account contains land, buildings, motor vehicles, aircraft, special purpose vehicles, garage work equipment, other work equipment, furniture, office equipment and general purpose computers.

Central Office Switching	Account 2210.
Non-digital Switching ....	Account 2211.
Digital Electronic Switching.	Account 2212.
Operator Systems .....	Account 2220.
Central Office—Transmission.	Account 2230.
Radio Systems .....	Account 2231.
Circuit Equipment .....	Account 2232.

**§ 36.112 Apportionment procedure.**

(a) The costs of the general support facilities of Class A Companies (which are defined in part 32 of the Commission's Rules) are apportioned among the operations on the basis of the separation of the costs of the combined Big Three Expenses which include the following accounts:

(b) Records of the cost of central office equipment are usually maintained for each study area separately by accounts. However, each account frequently includes equipment having more than one use. Also, equipment in one account frequently is associated closely with equipment in the same building in another account. Therefore, the separations procedures for central office equipment have been designed to deal with categories of plant rather than with equipment in an account.

*Plant Specific Expenses*

Central Office Switching Expenses—Accounts 6211 and 6212  
Operators Systems Expenses—Account 6220  
Central Office Transmission Expenses—Accounts 6231 and 6232  
Information Origination/Termination Expenses—Accounts 6311, 6341, 6351, and 6362