

**§ 36.121**

*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  
 Cable and Wire Facilities Expenses—Accounts 6411, 6421, 6422, 6423, 6424, 6426, 6431, and 6441

*Plant Non-Specific Expenses*

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

*Customer Operations Expenses*

Marketing—Account 6611 and 6613  
 Services—Account 6620

(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.

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

**CENTRAL OFFICE EQUIPMENT**

**§ 36.121 General.**

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

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.

(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.

(c) In the separation of the cost of central office equipment among the operations, the first step is the assignment of the equipment in each study area to categories. The basic method of making this assignment is the identification of the equipment assignable to each category, and the determination of the cost of the identified equipment by analysis of accounting, engineering and other records.

(1) The cost of common equipment not assigned to a specific category, e.g., common power equipment, including emergency power equipment, aisle lighting and framework, including distributing frames, is distributed among the categories in proportion to the cost of equipment, (excluding power equipment not dependent upon common power equipment) directly assigned to categories.

(i) The cost of power equipment used by one category is assigned directly to that category, e.g., 130 volt power supply provided for circuit equipment. The cost of emergency power equipment protecting only power equipment used by one category is also assigned directly to that category.

(ii) Where appropriate, a weighting factor is applied to the cost of circuit equipment in distributing the power plant costs not directly assigned, in order to reflect the generally greater power use per dollar of cost of this equipment.

(d) The second step is the apportionment of the cost of the equipment in each category among the operations through the application of appropriate use factors or by direct assignment.

[52 FR 17229, May 6, 1987, as amended at 69 FR 12549, Mar. 17, 2004]

**§ 36.122 Categories and apportionment procedures.**

(a) The following categories of central office equipment and apportionment procedures therefore are set forth in §§ 36.123 through 36.126.

Operator Systems Equipment. Category 1.