

**Subpart C—Operating Revenues and Certain Income Accounts**

GENERAL

**§ 36.201 Section arrangement.**

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

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Operating Revenues .....	36.211
Basic local services revenue—Account 5000 (Class B telephone companies); Basic area revenue—Account 5001 (Class A telephone companies) .....	36.212
Network Access Revenues—Accounts 5081 thru 5083 ...	36.213
Long Distance Message Revenue—Account 5100 ....	36.214
Miscellaneous Revenue—Account 5200 .....	36.215
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
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Income Effect of Jurisdictional Ratemaking Differences—Account 7910 ....	36.225

[69 FR 12550, Mar. 17, 2004]

**§ 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 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.

[52 FR 17299, May 6, 1987, as amended at 69 FR 12550, Mar. 17, 2004]

OPERATING REVENUES

**§ 36.211 General.**

(a) Operating revenues are included in the following accounts:

Account title	Account No.
Basic local service revenue (Class B telephone companies) .....	5000
Basic Area Revenue (Class A telephone companies) .....	5001
Network Access Revenues:	
End User Revenue .....	5081
Switched Access Revenue .....	5082
Special Access Revenue .....	5083
Long Distance Message Revenue .....	5100
Miscellaneous Revenue .....	5200
Uncollectible Revenue .....	5300

[69 FR 12550, Mar. 17, 2004]

**§ 36.212 Basic local services revenue—Account 5000 (Class B telephone companies); Basic area revenue—Account 5001 (Class A telephone companies).**

(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 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. Effective July 1, 2001, through June 30, 2017, all study areas shall apportion Wideband Message Service revenues among the jurisdictions using the relative number of minutes of use for the twelve-month period ending December 31, 2000.

(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.

[52 FR 17229, May 6, 1987, as amended at 66 FR 33206, June 21, 2001; 71 FR 65746, Nov. 9, 2006; 75 FR 30301, June 1, 2010; 76 FR 30841, May 27, 2011; 79 FR 36237, June 26, 2014]

**§ 36.213 Network access services revenues.**

(a) End User Revenue—Account 5081. Revenues in this account are directly assigned on the basis of analysis and studies.

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(b) Switched Access Revenue—Account 5082. Revenues in this account are directly assigned on the basis of analysis and studies.

(c) Special Access Revenue—Account 5083. Revenues in this account are directly assigned on the basis of analysis and studies.

[52 FR 17299, May 6, 1987, as amended at 69 FR 12550, Mar. 17, 2004]

### § 36.214 Long distance message revenue—Account 5100.

(a) Wideband message service 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. Effective July 1, 2001, through June 30, 2017, all study areas shall apportion Wideband Message Service revenues among the jurisdictions using the relative number of minutes of use for the twelve-month period ending December 31, 2000.

(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.

[52 FR 17229, May 6, 1987, as amended at 66 FR 33206, June 21, 2001; 71 FR 65746, Nov. 9, 2006; 75 FR 30301, June 1, 2010; 76 FR 30841, May 27, 2011; 79 FR 36237, June 26, 2014]

### § 36.215 Miscellaneous revenue—Account 5200.

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

(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.

The amounts in this account are apportioned among the operations on the basis of analysis during a representative period of the portion of Account

1171, Allowance for doubtful accounts, related to telecommunications billing.

[69 FR 12551, Mar. 17, 2004]

## 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 apportionment 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