

**§ 36.161**

**47 CFR Ch. I (10–1–20 Edition)**

(1) The cost of host/remote message C&WF excluding WATS closed end access lines for the study area is apportioned on the basis of the relative number of study area minutes-of-use kilometers applicable to such facilities.

(2) The cost of host/remote message C&WF used for WATS closed end access for the study area is directly assigned to the appropriate jurisdiction.

(b) Effective July 1, 2001, through December 31, 2024, all study areas shall apportion Category 4 Host/Remote message Cable and Wire Facilities C&WF among the jurisdictions using the relative number of study area minutes-of-use kilometers applicable to such facilities, as specified in paragraph (a)(1) of this section, for the twelve-month period ending December 31, 2000. Direct assignment of any Category 4 equipment to the jurisdictions shall be updated annually.

[52 FR 17229, May 6, 1987, as amended at 58 FR 44905, Aug. 25, 1993; 66 FR 33206, June 21, 2001; 75 FR 30301, June 1, 2010; 76 FR 30841, May 27, 2011; 79 FR 36237, June 26, 2014]

**AMORTIZABLE ASSETS**

**§ 36.161 Tangible assets—Account 2680.**

(a) Tangible Assets, Account 2680 includes the costs of property acquired under capital leases and the original cost of leasehold improvements.

(b) The costs of capital leases are apportioned among the operations based on similar plant owned or by analysis.

(c) The cost of leasehold improvements are apportioned among the operations in direct proportion to the costs of the related primary account.

**§ 36.162 Intangible assets—Account 2690.**

(a) Intangible Assets, Account 2690 includes the costs of organizing and incorporating the company, franchises, patent rights, and other intangible property having a life of more than one year.

(b) The amount included in this account is apportioned among the operations on the basis of the separation of the cost of Telecommunications Plant In Service, Account 2001, excluding the 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.**

The amounts carried in Accounts 2002, 2003, and 2005 are apportioned among the operations on the basis of the apportionment of Account 2001, Telecommunications Plant in Service.

[60 FR 12138, Mar. 6, 1995]

**RURAL TELEPHONE BANK STOCK**

**§ 36.172 Other noncurrent assets—Account 1410.**

(a) The amounts carried in this account shall be separated into subsidiary record categories:

- (1) Class B RTB Stock and
- (2) All other.

(b) The amounts contained in category (2) all other of § 36.172(a)(2), shall be excluded from part 36 jurisdictional separations.

(c) The amounts contained in category (1) Class B RTB stock of § 36.172(a)(1), shall be allocated based on the relative separations of Account 2001, Telephone Plant in Service.

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

**MATERIAL AND SUPPLIES AND CASH WORKING CAPITAL**

**§ 36.181 Material and supplies—Account 1220.**

(a) The amount included in Account 1220 is apportioned among the operations on the basis of the apportionment of the cost of cable and wire facilities in service. Any amounts included in Account 1220 associated with the Customer Premises portion of Account 2310 equipment, shall be excluded from the amounts which are allocated to the interstate operation.

**§ 36.182 Cash working capital.**

(a) The amount for cash working capital, if not determined directly for a particular operation, is apportioned among the operations on the basis of total expenses less non-cash expense items.