

Federal Communications Commission

§ 36.351

NETWORK SUPPORT/GENERAL SUPPORT EXPENSES

§ 36.311 Network Support/General Support Expenses—Accounts 6110 and 6120.

(a) Network Support Expenses are expenses associated with motor vehicles, aircraft, special purpose vehicles, garage work equipment, and other work equipment. General Support Expenses are expenses associated with land and buildings, furniture and artworks, office equipment, and general purpose computers.

(b) The expenses in these account are apportioned among the operations on the basis of the separation of account 2110, Land and Support Assets.

CENTRAL OFFICE EXPENSES

§ 36.321 Central office expenses—Accounts 6210, 6220, and 6230.

(a) The expenses related to central office equipment are summarized in the following accounts:

TABLE 1 TO PARAGRAPH (a)

Central Office Switching Expense.	Account 6210.
Operator Systems Expense	Account 6220.
Central Office Transmission Expense.	Account 6230.

(b) The expenses in these accounts are apportioned among the operations on the basis of the separation of the investments in central office equipment—Accounts 2210, 2220 and 2230, combined.

[52 FR 17229, May 6, 1987, as amended at 69 FR 12552, Mar. 17, 2004; 83 FR 63586, Dec. 11, 2018]

INFORMATION ORIGINATION/TERMINATION EXPENSES

§ 36.331 Information origination/termination expenses—Account 6310.

(a) The expenses in this account are classified as follows:

(1) Other Information Origination/Termination Equipment Expenses; Customer Premises Equipment Expenses

(2) For some companies, these classifications are available from accounting

records; for others, they are obtained by means of analyses of plant, accounting or other records for a representative period.

(b) Other Information Origination/Termination Equipment Expenses include all expenses not associated with Customer Premises Equipment expenses. These expenses shall be apportioned between state and interstate operations in accordance with the apportionment of the related investment as per §36.142(a).

(c) Expenses related to Customer Premises Equipment shall be assigned to the state operations.

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

CABLE AND WIRE FACILITIES EXPENSES

§ 36.341 Cable and wire facilities expenses—Account 6410.

(a) This account includes the expenses for poles, antenna supporting structures, aerial cable, underground cable, buried cable, submarine cable, deep sea cable, intrabuilding network cable, aerial wire, and conduit systems.

(b) The general method of separating cable and wire facilities expenses among the operations is to assign them on the basis of Account 2410—Cable and Wire Facilities.

PLANT NONSPECIFIC OPERATIONS EXPENSES

§ 36.351 General.

Plant nonspecific operations expenses include the following accounts:

TABLE 1 TO § 36.351

Other Property Plant and Equipment Expenses.	Account 6510.
Network Operations Expenses	Account 6530.
Access Expenses	Account 6540.
Depreciation and Amortization Expenses.	Account 6560.

[83 FR 63586, Dec. 11, 2018]

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PLANT EXPENSES—OTHER

CUSTOMER OPERATIONS EXPENSES

§ 36.352 Other property plant and equipment expenses—Account 6510.

(a) This account is used to record the expenses associated with (1) property held for future telecommunications use and (2) the provisioning of material and supplies.

(b) The expenses in this account are apportioned among the operations based on the separation of Account 2001—Telecommunications Plant in Service.

NETWORK OPERATIONS EXPENSES

§ 36.353 Network operations expenses—Account 6530.

(a) This account includes the expenses associated with the provisions of power, network administration, testing, plant operations administration, and engineering.

(b) The expenses in this account are apportioned among the operations based on the separations of Account 2210, Central Office Switching, Account 2220 Operator Systems, Account 2230 Central Office Transmission, Account 2310, Information Origination/Termination and Account 2410, Cable and Wire Facilities, Combined.

§ 36.354 Access expenses—Account 6540.

(a) This account includes access charges paid to exchange carriers for exchange access service. These are directly assigned to the appropriate jurisdiction based on subsidiary record categories or on analysis and study.

DEPRECIATION AND AMORTIZATION EXPENSES

§ 36.361 Depreciation and amortization expenses—Account 6560.

(a) This account includes the depreciation expenses for telecommunications plant in service and for property held for future telecommunications use. It also includes the amortization expense for tangible and intangible assets.

(b) Expenses recorded in this account shall be separated on the basis of the separation of the associated primary Plant Accounts or related categories.

§ 36.371 General.

Customer Operations Expenses are included in the following accounts:

Marketing Account 6610.
Services Account 6620.

[69 FR 12552, Mar. 17, 2004, as amended at 83 FR 63587, Dec. 11, 2018]

§ 36.372 Marketing—Account 6610.

The expenses in this account are apportioned among the operations on the basis of an analysis of current billing for a representative period, excluding current billing on behalf of others and billing in connection with intercompany settlements. Effective July 1, 2001, through December 31, 2024, all study areas shall apportion expenses in this account among the jurisdictions using the analysis during the twelve-month period ending December 31, 2000.

[79 FR 36233, June 26, 2014]

§ 36.373 Services—Account 6620.

(a) For apportionment purposes, the expenses in this account are first segregated on the basis of an analysis of job functions into the following classifications: Telephone operator services: publishing directory listing; and all other.

(1) Expenses may be apportioned among the operations for groups of exchanges. A group of exchanges may include all exchanges in the study area.

§ 36.374 Telephone operator services.

(a) Expenses in this classification include costs incurred for operators in call completion service and number services. This includes intercept, quoting rates, directory information, time charges, and all other operator functions performed in the central office, private branch exchange, teletypewriter exchange, and at public telephone stations.

(b) Effective July 1, 2001, through December 31, 2024, study areas subject to price cap regulation, pursuant to § 61.41 of this chapter, shall assign the balance of Account 6620—Services to the Telephone operator expense classification based on the relative percentage assignment of the balance of Account 6620 to this classification during the