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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.

EQUAL ACCESS EQUIPMENT

§ 36.191 Equal access equipment.

(a) Equal access investment includes only initial incremental expenditures for hardware and other equipment related directly to the provision of equal access which would not be required to upgrade the capabilities of the office involved absent the provision of equal access. Equal access investment is limited to such expenditures for converting central offices which serve competitive interexchange carriers or where there has been a bona fide request for conversion to equal access.

(b) Equal access investment is first segregated from all other amounts in the primary accounts.

(c) The equal access investment determined in this manner is allocated between the jurisdictions on the basis of relative state and interstate equal access traffic including interstate interLATA equal access traffic, intrastate interLATA equal access traffic, and BOC interstate corridor toll traffic as well as AT&T and OCC intraLATA equal access usage. Local exchange traffic and BOC intraLATA toll traffic is excluded. In the case of independent telephone companies, intrastate toll service provided by the independent local exchange company is excluded in determining intrastate usage, but intrastate toll service provided by long distance carriers affiliated with the local exchange company is included.

(d) Effective July 1, 2001, through June 30, 2014, all study areas shall apportion Equal Access Equipment, as specified in § 36.191(a), among the jurisdictions using the relative state and interstate equal access traffic, as specified in § 36.191(c), for the twelve month period ending December 31, 2000.

[52 FR 17229, May 6, 1987, as amended at 53 FR 33012, Aug. 29, 1988; 66 FR 33206, June 21, 2001; 75 FR 30301, June 1, 2010; 76 FR 30841, May 27, 2011]

Subpart C—Operating Revenues and Certain Income Accounts

GENERAL

§ 36.201 Section arrangement.

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

General 36.202
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
Extraordinary Items—Account 7600 ..... 36.224
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