

BST

COSTING METHODS GROUP

DOCKET #92-02-60TL

TEST PERIOD ENDED 12/31/92

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DOCUMENT NUMBER-DATE

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FPSC-RECORDS/REPORTING

COMPANY: BST  
TITLE: ANALYTICAL REVIEW  
PERIOD: 1991 AND 1992  
DATE: JUNE 1, 1993  
AUDITOR : RKY

*WJ 11/18/93*

WP NO. 7,01

This section includes the following working papers.

- 7 SUMMARY OF ANALYTICAL REIEW
- 7-1 MEMO REGARDING ANALYTICAL REVIEW
- 7-2 1992 TOTAL AMOUNTS ALLOCAED TO ALL NINE STATES FOR AMOUNTS BILLED TO BST BY AFFILIATED COS
- 7-3 1992 AMOUNTS BILLED TO BST BY AFFILIATE AND 1992 AMOUNTS BILLED TO BSC BY AFFILIATE.
- 7-4 COMPARISON OF 1991 AND 1992 BILLED BY AFFILIATES TO BST.
- 7-5 MEMO RE ANALYTICAL REVIEW
- 7-6 1991 TOTAL AMOUNTS ALLOCAED TO FOUR STATES FOR AMOUNTS BILLED TO SBT BY AFFILIATED COS

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COMPANY: BST  
 TITLE: ANALYTICAL REVIEW  
 PERIOD: 1991 AND 1992  
 DATE: JUNE 1, 1993  
 AUDITOR : RKY

WP NO. 7, p2

I. An analytical review was performed to determine the amounts involved in the affiliated transactions. From this staff would select those affiliated companies to audit. Our first plan was to select three affiliated companies based on dollar amounts, select three small companies and then do BSE - chaining. Anything under \$10,000,000 was considered a small company.

Our analytical review is based on answers to 2-012, 2-012.1 and 5-006. 5-006 is considered Proprietary by BST.

The three affiliates with the largest amounts of dollar transactions were:

	BILLED TO BST 1992
BELLSOUTH CORPORATION 7-3 p. 1	99,766,526
BELLCORE 7-3 p. 4	162,580,303
BELLSOUTH COMMUNICATIONS, INC. 7-3 p. 4	209,991,149

Only two smaller companies were selected because the audit team felt that was all we could handle in the time frame and the amount of people working on the costing methodologies area.

The two smaller companies were:

SUNLINK -- ANY AND ALL SUBS OR AFFILIATES THAT ARE IN THE REAL ESTATE AREA.

	BILLED TO BST 1992
SUNLINK } 7-3 p. 2	3,269,678
CSL CHASTAIN	694,717
CSL BIRMINGHAM	9,557,626
DATA SERV. 7-3 p. 4	4,936,617

We did not consider the Advertising and Publishing Group because the costs of publishing are being addressed in a separate group. Group 3 led by Rick Wright.

Mobile Systems Group and Bellsouth Information Systems were part of the small companies. We did not consider them because of staff and time limits.

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II

The audit of Bellsouth Corporation does not only include the dollars billed to BST but the dollars billed by affiliated to BellSouth Corp. An analytical review of answer to 5-006 shows the dollar amounts of those affiliates billing BSC.

Based on this analytical review, staff selected the following companies to determine the types of charges that were billed to BSC and to determine if they were reasonable for ratemaking.

		BILLED TO BSC in 1992
BELLSOUTH D.C.	7-3 p. 1	12,000,670
BELLSOUTH TELECOMMUNICATIONS	7-3 p. 1	7,742,585
BELLSOUTH ENTERPRISES		
a. BELLSOUTH ADVANCED NETWORKS	7-3 p. 4	5,012,412
b. BELLSOUTH INFORMATION SYSTEMS	7-3 p. 6 & 2	7,025,708

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There are some discrepancies in BST answer to us from 2-012, 1-012.1 and 5-006. Outstanding requests ask BST to reconcile these. See wp no.  $\frac{7-3}{1}$ ,  $\frac{7-3}{1-1}$

One Discrepancy is that per 2-074 1155 Peachtree Associates bills BSC-HQ a total of \$7,479,000 in 1992. This did not appear in answer to 5-006. If time permits we will follow up on this. See  $\frac{7-3}{1-1}$  for follow up.

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III. An analysis was performed to determine those affiliates that were billing both BST and BSC in 1992. WP 7-3 shows this analysis. The results show the following:

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AFFILIATE	BILLED TO BST IN 1992	BILLED TO BSC IN 1992
BSE	7,185	(1,881,834)
BELLSOUTH D.C.	3,065	12,000,670
BELLSOUTH INFORMATION SYSTEMS	3,865,357	7,025,708
BAPCO	4,416,365	348,675
STEVENS GRAPHICS	2,613,914	64,222
BELLSOUTH ADVANCED NETWORKS	101,083	5,012,412
BELLCORE	162,580,303	(1,071)
BELLSOUTH COMMUNICATION SYSTEMS INC.	236,217	143,012
BELLSOUTH FINANCIAL SERVICES	235,316	79

It appears that where the affiliates are billing BST in large amounts they are billing BSC in small amounts, and where they are billing BSC in large amounts, the affiliates are billing BST in small amounts. The one exception is Bellsouth Information Systems.

Bellsouth Information Systems is not one of the affiliates we are reviewing for this audit.

Follow up with finding out what Bellsouth Information Systems does and if it seems reasonable that they would be billing both BST and BSC.

According to the 1992 Directory of BellSouth companies, BIS provides computer-based services and solutions to BSE, BSC, BST and several external companies. Some of their services include customized software development; large applications data processing; office automation systems and networks; electronic mail, work processing and other automation services, and network consulting, design and maintenance functions;

According to the description, it seems reasonable that BIS would be billing both BSC and BST.

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IV. A comparison of the amounts allocated to Fl for 1991 and 1992 was performed. We could not do this for total states as 1991 was for SBT and four states and 1992 was for BST for 9 states.

The following schedule is for those charges that were allocated to Florida that increased or decreased 10% or above for affiliates that allocated \$500,000 or more.

	Fl 1991	FL 1992	%INCREASE (DECREASE)
SOUTH CENTRAL BELL TO BST IN 1992	17,479,768	0	100.0000%
BELLSOUTH SERVICES TO BST IN 1992	367,378,631	0	100.0000%
SUNLINK	0	1,630,138	100.0000%
CSL BIRMINGHAM	0	2,241,640	100.0000%
BELLSOUTH INFORMATION SYSTEMS	543,180	980,216	80.4588%
MOBILE COMMUNICATIONS CORP OR AM AND AFFIL	355,972	600,902	68.8060%
BAPCO	1,202,527	1,064,303	-11.4945%
STEVENS GRAPHICS	0	664,870	100.0000%
BELLSOUTH COMMUNICATIONS INC	25,287,590	52,729,091	108.5177%
DATA SERV INC AND AFFIL	891,250	1,218,592	36.7284%
B SHR	921,706	0	-100.0000%

PSC staff has sent this information to other team members for follow up.

BAPCO to Rick Wright  
 Sunlink, STEvens Graphics, and Data Serv to Kathy Welch  
 Bellsouth Communications to me (ry)  
 SCB and BSS are all part of BST in 1992 and part of the BST  
 CSAP portion of the audit.

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Report

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 Index - Confidential Work Papers  
 For the year ended 12/31/92

Work Paper Number	Description	# of Pgs	Yes	No
7	Summary of Analytical Review	5		
7-1	Plan for Cost Meth. Group	1		
7-3	1991, 1992 billed by affiliates to BST. To BSC for 1992	6		
7-3/1-1	Req. to explain differences in affiliated billings	1		
7-3/2	BSC Charges from Affiliates for 1992	9		
9	C&L Workpaper Index	2		
9-1	Notes from C&L Workpapers	29		
9-2	Summary of Internal Audits	43		
43-2	SBT Summary of General Ledger Data for 8/92	1		
43-3	Frequency Distribution for Net Amount	6		
43-5	Sou. Bell Sample Selection 8/92	4		
43-6/1	CSAP Sample	11		
43-6/1-2/1	Service Anniversary Award Expenses	45		
43-6/1-3	CORE Project Expenses	17		
43-6/1-4	Centralized Data Processing Work Functions	9		
43-6/1-5	BST CC04 Part 2, Section 4, Mo. Lease Activity	18		
43-8/1	Analysis of Acct. 6124 by Cost Pool	1		
43-8/2	Analysis of Acct. 6124 by Cost Pool	2		
43-8/3	Analysis of Acct. 6535 by Cost Pool	1		
43-8/4	Analysis of Acct. 6611 by Cost Pool	2		
43-8/5	Analysis of Acct. 6623 by Cost Pool	1		
43-8/6	Analysis of Acct. 6711 by Cost Pool	1		
43-8/7	Analysis of Acct. 6712 by Cost Pool	1		
43-8/8	Analysis of Acct. 6721 by Cost Pool	1		
43-8/9	Analysis of Acct. 6722 by Cost Pool	1		
43-8/10	Analysis of Acct. 6723 by Cost Pool	1		
43-8/11	Analysis of Acct. 6726 by Cost Pool	6		
46-1	Internal Audit Report - DataServ Controllers 1-/92	5		
46-1/1	Review of Audit - DataServ Controllers	1		
46-2	Notes on C&L Workpapers - DataServ Binder 33	1		
46-2/1-1/1	Notes on C&L Report to Management	1		
46-2/1-1/2	C&L Audit of DataServ - 1991 & 1992	12		
46-2/1-1/2-1	DataServ Overall Rate of Return	1		
46-4	Memo on Analytical Review	2		
46-5	DataServ Atlanta Repair Facility Statement - 1191 & 1992	3		
46-5/1	DataServ's investment in Atlanta Repair Facility	1		
46-5/1-1	Determination of DataServ's Atlanta Investment	1		
46-5/1-1/2	List of DataServ cost centers and what they relate to	4		
46-6	Profitability Analysis	3		
46-6/3	Review of DataServ Cost Centers	2		
47-1	C&L Workpapers regarding Campanile Lease Rates	16		
47-1 Pgs 17, 18	Notes on C&L Workpapers	2		
47-2	BSE Accounting Directives and Summary	67		
47-2/1	Review of BSE JCO Matrixes	1		
47-2/2	BST Review of Company's Justification of Market	1		
47-3/1	SunLink Billing to Affiliates	7		
47-3/1-2	Revenue from Real Estate Operations	3		

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Work Paper Number	Description	# of Pgs	Yes	No
47-4	SunLink Income Statement – 1991	4		
47-5A	CSL Birmingham – Rents	2		
47-5	CSL Birmingham – FDC Study	8		
47-5/1	Allocation of CSL Birmingham Deferred Taxes	1		
47-5/1-1	SunLink – Deferred Tax Analysis	2		
47-5/2	Reconciliation of CSL Birmingham Depreciation Expense	2		
47-5/3	Carter & Assoc. General Ledger	2		
47-6Pgs1,2	CSL Chastain Center	2		
47-6Pgs3,4	Audit Disclosure – CSL Chastain Center	2		
47-6/1	Chastain Center	3		
47-6/1-1	Replies to DR's 2-169, 2-170, 2-171	3		
47-6/2	Special Stipulations – CSL Chastain & BS Services – 1990	2		
47-6/3	Special Stipulations – CSL Chastain & BS Services – 1991	2		
47-6/4	Movats Tenant Improvement Allowance	2		
47-7	Summary of 1100 Building	2		
47-7/1	Review of Leases – 1100 Building	2		
47-7/2	Review of Leases – 1100 Building	1		
47-7/3	Review of Leases – 1100 Building	1		
47-7/4	Review of Leases – 1100 Building	2		
47-8A	Audit Disclosure – SunLink Warehouse Space	4		
47-8Pgs1-6	Review of SunLink Leases	6		
47-8Pgs7-12	BCS FDC Analysis	6		
47-8/1	Review of SunLink FDC	1		
47-8/1-1	Review of SunLink Deferred Taxes	1		
47-8/1-2	Review of SunLink Working Capital	1		
47-8/2	Review of SunLink at FDC	1		
47-8/2-1	Lease Agreement – SunLink – BellSouth Services	38		
47-8/3	Review of SunLink FDC	1		
47-8/4	Notes of Meeting with Gary Grace	1		
47-8/5	Lease Agreement – SunLink – Miami Warehouse	5		
47-9	Leases Signed – The Shops of Colonade	1		
47-9/1	BS Mobility Lease Analysis	2		
47-10	Leases Signed – 3800 Colonade Parkway	7		
47-11Pg1	Summary of Campanile Leases	1		
47-11Pg2	Campanile Stacking Plan	1		
47-11Pgs3to7	Audit Disclosure–Campanile Lease–1155 Peachtree Associates	5		
47-11/1	Review of Campanile Leases	3		
47-11/2	Review of Comparable Leases	1		
47-11/3	Review of Campanile Leases	3		
47-11/4	Selected Leases	1		
47-11/5	1155 Peachtree Assoc. Statement of Operations	1		
47-11/8	Payments to C&L and Kilpatrick & Cody	1		
47-11/9	Rent Payments from BSC to 1155 Peachtree	1		
48-1	BSHQ Invoices from affiliates	4		
48-1/1	BSDC Invoices	1		
48-7	Per Cent Invoices Recieved	1		
49Pgs1,2,2A	Audit Except.–Lobbying & Contributions to BST from BellCore	3		

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Work Paper Number	Description	# of Pgs	Yes	No
49Pgs3,4	Audit Disclosure–BellCore Cost Reduction	2		
49Pgs7to16	Audit Disclosure–BST Generic Research and Development	10		
49Pgs17to21	Audit Disclosure–BellCore Research and Development	5		
49-1	C&L Workpaper Review – Binder 39	1		
49-2	Internal Audit – BellCore Consortium	8		
49-3Pgs1-3	Summary of Internal Audits for BellCore	3		
49-3Pgs4,5	Reveiw of BellCore Consortium Audit	2		
49-4	Preliminary FCC Findings	2		
49-5/1	Responses to DR 2-056.0 and DR 1-038	18		
49-5/1-1	BellCore's Cost Accounting Allocation Process	83		
49-5/1-2	BellCore's Billing & Billing Allocation Process	46		
49-8Pg1	Basic BellCore Agreements	79		
49-8Pg2	Basic BellCore Agreements	77		
49-8Pg3	Basic BellCore Agreements	40		
49-11/2-4	BellCore 1992 Annual Report	12		
49-12/1	Analysis of Project MLV Allocation Loadings	2		
49-12/2	Analysis of Project R14 Allocation Loadings	2		
49-12/2-1	Salaries for Projects MLV and R14	1		
49-13/1	Review of Firm Quote Pricing Projects	1		
49-14	BellCore Vouchers over \$100,000	16		
49-14/1	Questions/Replies on BellCore Vouchers	4		
49-15	Analysis of Account 6727	1		
49-15/1-1/2-2	Review of Internal Audit H20-36-02-A-SF	3		
49-15/1-1/2-2/1pPg1	Analysis of Plant Reg/Non Reg	1		
49-15/1-1/2-2/1pPg2	Analysis of Account 2124	1		
49-15/1-1/2-2/1pPg3	Analysis of Account 2212	1		
49-15/1-1/2-2/1pPg4	Analysis of Account 2231	1		
49-15/1-1/2-2/1pPg6	Analysis of Account 2232	1		
49-15/1-1/2-2/3	Forecast Use of Shared Network Investment	18		
49-15/1-1/2-2/4	FCC Audit Report on Protocol Processing	15		
49-15/1-1/3	BST R&D Cost Identification	9		
49-15/2	AB01 Prt9 Section20 – Paragraphs 9.08.1–12.04.2	2		
49-16Pgs2,3	Analysis of Account 6724	2		
49-16/2	AB01 Prt9 Section20 – Paragraphs 5.05–8.01	3		
49-16/3Pgs1,2	Analysis of 6000 Accounts	2		
49-16/3Pgs3,4	Analysis of 6000 Accounts	2		
49-16/5	Analysis of 6000 Accounts – 4/92	2		
49-17	Analytical Review of BellCore	5		
49-18	Selected General Ledger Balances by Month	3		
49-18/1	Account 408-211	1		
49-18/2	Description of Accts. 679.086 and 671.151	1		
49-18/2-1	Reply to DR 2-117.1	2		
49-18/2-2	Total Salary Dollars for Selected Employees	6		
50A	BCI Billing Procs. & Allocations	8		
50-1	Summary of Billings BCI to BST	3		
50-1/3	BSC Billing Summary	2		
50-1/3-1 P1	BSC Recon. of Bill Summary to Expense Tracking Rpt.	1		

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50-1/3-1 P2,3	DR- 2-126 BCI Expense Tracking	2		
50-1/3-1/1	BCI Reconciliation of Staff Allocation - 5/92	1		
50-1/3-1/2	BCI Reconciliation of Staff Allocation - 10/92	1		
50-1/3-2	BCI Return on Investment Summary - 1992	1		
50-1/3-2/1	BCI ROI by Customer - 4/92 & 9\92	1		
50-1/4 Pg1	BSC Income Statement - May 92	1		
50-1/4 Pg2	BSC Income Statement - Oct. 92	1		
50-1/4-1	BSC Recon. of TOE per Inc. Stmt to Exp. Tracking Rpt.	1		
50-1/5-1	BCI to BST Invoice - Govt. Compliance Svcs. 7/91 to 5/92	3		
50-1/5-1/1	Attach. to Govt. Compliance Invoice	1		
50-1/5-2	BCI to BST Invoice - Govt. Compliance Svcs. 10/92	3		
50-1/6-1	BCI to BST Invoice - Inforum Billing - 5/92	2		
50-1/6-2	BCI to BST Invoice - Inforum Billing - 10/92	3		
50-1/7-1	BST Financial Sys. Doc. - CSS/PPS User Guide	10		
50-1/8	DR - 2-122.7A - Development of BCI Gen. Allocater	1		
50-1/8-1	BCI to BST Invoice - Govt. Compliance Svcs. True Up 6/92	1		
50-1/8-2	Allocation of Govt. Compliance - 1992	1		
50-1/8-2/1	DataServ Income Statement - Feb. Mar. Apr. 92	3		
50-1/8-2/2	BS Comm. Sys. Inc. State. - Feb. Mar. Apr. 92	3		
50-1/8-2/3	BST Consol. Inc. Statement - Feb. Mar. Apr. 92	3		
50-1/9 Pg 1	DR - 2-122.7B - Development of BCI Marketing Allocater	1		
50-1/9 Pg 2	BCI Billing for Inforum Costs - Narrative	1		
50-1/9-1	Calc. of Marketing Allocater - Inforum 1992	1		
50-1/9-2	BSE Marketing Report - Jan-Apr 1992	2		
50-1/9-3	DataServ Consol. Income State. - Feb. Mar. Apr. 92	3		
50-1/9-4	BCS - Statement of Operations - Feb. Mar. Apr. 92	3		
50-1/9-5	BSC - Marketing Costs by Company - Feb. Mar. Apr 92	3		
50-1/10	DR 2-127.3 - Description of BCI Marketing Services	3		
50-2	BST - FDC and Allocations	5		
50-2/1	BCI Organization Chart	1		
50-2/1-1	BCI Details on Cost Allocation	3		
50-2/2	BST FDC and Allocations to Year End 1993	2		
50-2/2-1	BST Tracking Report Reconciliation to Yr. End 1993	1		
50-2/2-1/1	DR 2-122.10 BST Track. Rpt. recon. before allocation by RC	2		
50-2/2-1/2	DR 2-122.11 - Additional Recon. BST Tracking Rpt.	3		
50-2/2-1/3	BCI - Analysis of Dollars to States - 1992	1		
50-2/3-1	BSC- Staff Allocation - BBS Cost Pools	4		
50-2/3-1/1	BST FDC and Allocations - Calculation Example	1		
50-2/3	BST Explanation of Alloc. of BCI Costs	1		
50-2/4	BCI Allocations to BBS and charges back to BCI	3		
50-2/4A	BSC FDC Billing Module - May 92	10		
50-2/4-1	Management Fees billed by month - 1992	1		
50-2/4-2 Pg1	DR 2-125 Mgmt. fee billing to BCI from BBS	2		
50-3	BCI Audit Disc. 1 - Method. for sampling Prem. Sales hrs.	5		
50-3/2	BCI - Interview with Bob Jones - Employee Sample	9		
50-3/2-1	Marketing Time Reporting - Meth. & Proc. Doc.	1		
50-3/2-2	BCI Sales Personnel - Time Reporting Scenarios	1		

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Work Paper Number	Description	# of Pgs	Yes	No
50-3/2-5	Part X Time Reporting	14		
50-3/2-6	Internal Aud. Work Paper - Time reporting	1		
50-3/3	DR 2-127.8 Reconciliation of hours to B. Jones Interview	1		
50-3/1	Schedule of Differences to B. Jones Interview	1		
50-3/1-1	BSC FDC Billing - May 92	10		
50-3/3-1/2	Reconciliation of Data for B. Jones Responses	1		
50-3/3-1/2A	Notes to Hours Reconciliation	1		
50-3/3-1/2-1	Time Report for Florida - Mar. Apr. May 92	3		
50-3/3-1/2-2	Time Report for Florida - Mar. 92	1		
50-3/3-1/2-3	Average Hours Time	1		
50-3/3-1/2-4	Allocation of Non Specific Hours	1		
50-3/5	DR 2-162 BCI Agreements with affiliates	5		
50-4/1	Internal Audit - Marketing Time Reporting	9		
50-4/2	Internal Audit - BCI Admin. & Finance	12		
50-5	Notes from review of C&L workpapers	5		
50-6	BCI - Summary of contracts	1		
50-6/4	DR 2-162 - Response - BCI agreements	1		
50-7	Sample Selection of Expenses	2		
50-7A	BCI Aud. Disc. 3 - Types of expenses at BCI	8		
50-7B	DR 2-126.3 Backup of sample from BCI journal	1		
50-7/1	BCI Sample	2		
50-7/1-1/1	Invoice - Payroll Funding May 31, 92	3		
50-7/1-1/2	BTBC - Batch proof list	3		
50-7/1-1/3	BTBC - Batch proof list - PR batch 5	9		
50-7/1-2/1	Invoice - Payroll Funding May 15, 92	3		
50-7/1-2/2	BTBC - Batch proof list - PR batch 2	3		
50-7/1-2/3	BTBC - Batch proof list - PR batch 2	7		
50-7/1-3	BCI Monthly Journal Entry - Exec. Short Term Incentive	1		
50-7/1-4/1	BTBC - Batch proof list - PR batch 6	5		
50-7/1-5	99 Record Additional Team Liability	3		
50-7/1-6	BCI Monthly Journal Entry - Addit. Team Incentives	4		
50-7/1-7	BCI - Test of Voucher 7	1		
50-7/1-7/1	BTBC - Batch proof list - PR batch 7	4		
50-7/1-8	BTBC - Batch proof list - PR batch 8	1		
50-7/1-9	BCI - Test of Voucher 8	1		
50-7/1-9/1	BCI - Test of Voucher System One	2		
50-7/1-9/1Pg3	Voucher - System One Corp.	1		
50-7/1-9/1-1	Executed Release - System One	5		
50-7/1-9/1-2	Letters regarding System One invoice	5		
50-7/1-9/1-23	Synopsis of Possible Toll Fraud Investigation	7		
50-7/1-9/2	Voucher Test - 1991 President's Club	2		
50-7/1-9/2-1	BCI Journal Entry - 1991 President's Club	2		
50-7/1-9/3	BCI Out of Period - Government Compliance	2		
50-7/1-9/3-1	Voucher - Telecommunications Research Assoc. #44	3		
50-7/1-9/3-2	Voucher - Telecommunications Research Assoc. #45	4		
50-7/2	BCI - Analysis of 1992 Expenses - From Trial Balance	4		
50-7/2-1	BCI - Analysis of 1992 Expenses - From Transaction Lgr.	1		

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50-7/2-2	FDC Before and after Allocation	1		
50-7/2-3	BCI - Reconciliation of Total Expenses	1		
50-7/3	BCI - Employee Relocation Expense	2		
50-7/3-1	DR 2-126.1 Acct 735 in sequence 17 at 12/31/92	2		
50-7/3-1/1	List of Relocating Employees	4		
50-7/3-1/2	Analysis of Account 735	3		
50-7/3-2	DR 2-126.4 Accts. 721.51, 737.1, 737.2, 756.1, 756.4	1		
50-7/3-3	BCI Analysis of Rent Expense	1		
50-7/3-3/1	DR 2-126.2 Acct 746.X2 at 12/31/92	2		
50-7/3-3/1-1	Non affiliate Rent Expense	2		
50-7/3-2A	Analysis of Various Expense Accounts	3		
50-7/3-2/1	Classification Manual - Account 721.51	1		
50-7/3-2/2	Classification Manual - Account 737.1	1		
50-7/3-2/3	Classification Manual - Account 737.2	1		
50-7/3-2/4	Classification Manual - Account 756.0	1		
50-7/3-2/5	Narrative - Account 756.4	1		
50-8/1	BSC - ROI Summary - 1992	1		
50-8/2	ROI Calcuation - May 92	5		
50-8/2-1	ROI Reconciliation	1		
50-8/2-2	BSC ROI by Customer 4/92 & 9/92	1		
50-8/2-3	Analysis of ROI - 1992	2		
50-8/2-3/1	Support for ROI Calculation	1		
50-8/2-3/1-1	May 92 ROI Recalculation	6-8		
50-8/2-4	Accounts used in calculating ROI	3		
50-8/4	BS Policy Guidance - Grossed up ROI	3		
50-8/5	BSC Income Statement - 12/92	2		
50-8/6	Rate of Return Guidelines between BST & Non Reg Affiliates	18		
50-8/7	Audit Disclosure - Return on Investment	1		
50-8/7-1	Analysis of ROI	2		
50-8/7-1/1	BCI Billing Summary excluding ROI	1		
50-8/7-1/1-1	DR 2-122.EI ROI allocated to Customers	1		
51	BSE Chaining Summary	8		
51-3	BST Summary of Contracts	6		
51-3/2	BST Summary of Agreements with Subs	2		
51-3/3Pgs1,2	Project Billing from BSE to BAPCO	2		
51-3/3Pg3	Project Billing from BSE to BIS	1		
51-3/3-1	Project Billing - BSE - L M Berry	1		
51-3/3-2	Project Billing - BSE - BAPCO	1		
51-3/3-3	Project Billing - BSE - BSInfo Systems	1		
51-3/3-4	Project Billing - BSE - Stevens Graphics	1		
51-3/3-5	Project Billing - BSE - BSIS, SunLink, BSAN, BSFS	1		
51-3/3-6	Project Billing - BSE - SunLink, Others	1		
51-3/3-7	Project Billing - BSE - BSIS, BSAN, SunLink	1		
51-3/3-8	Project Billing - BSE - SunLink	1		
51-3/3-9	Project Billing - BSE - BSC	1		
51-3/3-10	Project Billing - BSE - BSIS	1		
51-3/3-11	Project Billing - BSE - SunLink	1		

BellSouth Telephone Company  
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Index – Confidential Work Papers  
For the year ended 12/31/92

Work Paper Number	Description	# of Pgs	Yes	No
51-3/3-12	Project Billing - BSE	1		
51-3/3-13	Project Billing - BSE - BAPCO	1		
51-3/3-14	Project Billing - BSE - BAPCO	1		
51-3/3-15	Project Billing - BSE - BAPCO	1		
51-3/3-16	Project Billing - BSE - BSC	1		
51-3/3-17	Project Billing - BSE - Various	1		
51-3/3-18	Project Billing - BSE - SunLink, BSFS, BSAN, BSIS	1		
51-3/3-19	Project Billing - BSE - BCI	1		
51-3/3-20	Project Billing - BSE - Various	1		
51-3/3-21	Project Billing - BSE - Stevens Graphics, BSAN	1		
51-3/3-22	Project Billing - BSE - BSIS	1		
51-3/3-23	Project Billing - BSE - BAPCO	1		
51-3/3-24	Project Billing - BSE - SunLink	1		
51-3/3-25	Project Billing - BSE - BSIS	1		
51-3/3-26	Project Billing - BSE - Stevens Graphics	1		
51-3/3-27	Project Billing - BSE - BAPCO	1		
51-3/3-28	Project Billing - BSE - SunLink	1		
51-3/3-29	Project Billing - BSE - Stvns Grphic, BSIS, SunLink, BAPCO	1		
51-3/3-30	Project Billing - BSE - BSAN	1		
51-3/3-31	Project Billing - BSE - BIS	1		
51-3/3-32	Project Billing - BSE - BAPCO	1		
51-3/3-33	Project Billing - BSE - BAPCO	1		
51-3/3-34	Project Billing - BSE - BAPCO	1		
51-3/3-35	Project Billing - BSE - BAPCO	1		
51-3/3-36	Project Billing - BSE - BAPCO	1		
51-3/3-36/1	DR 2-097.7B BSE Billing to BAPCO	1		
51-3/3-37	Project Billing - BSE - BIS	1		
51-3/3-38	Project Billing - BSE - BIS	1		
51-3/3-39	Project Billing - BSE	1		
51-3/3-40	Project Billing - BSE - BIS	1		
51-3/3-41	Project Billing - BSE - BIS	1		
51-3/3-42	Project Billing - BSE - BIS	1		
51-3/3-43	Project Billing - BSE - BIS	1		
51-3/3-44	Project Billing - BSE - BIS	1		
51-3/4	Memo to K. Kaetz - BSE Project Billings- 10/4/93	3		
51-3/4-2	BSE - Recovery of Corporate Costs	7		
51-3/4-3	List of Funtions at BSEHQ	7		
51-4	Summary of Internal Audits	5		
51-4/1	Review of Internal Audits - BSE Affiliated Transactions	7		
51-4/2	Review of Internal Audits - Officers Expense Review	3		
51-4/2-1	SBT Executive Instruction #4, Section 3, Page 13	1		
51-4/4	Questions regarding BSE Internal Audits	2		
51-5	C&L Workpaper Review	16		
51-6	BSE- Chaining Summary	3		
51-6/1	BSE Allocation of Corporate Costs	1		
51-6/2	BSE 2.1% Analysis Summary	1		
51-6/2-1	BSE Actual Mgrmnt. Fees Billed	1		

BellSouth Telephone Company  
Docket 920260 - Rate Case  
Index - Confidential Work Papers  
For the year ended 12/31/92

Work Paper Number	Description	# of Pgs	Yes	No
51-6/3	BSE Notes From Meeting With Gary Grace	2 <del>1</del>		
51-7	Calculation of FDC Compared To Management Fee	11		
51-7/1Pg1	Allocation of Corporate Costs	1		
51-7/1 <del>1</del>	Allocation of Corporate Costs	1		
51-7/1-1	Documentation for FDC	1		
51-7/1-2	Documentation for FDC	5		
51-7/1-2/1	Documentation for FDC-Human Resources	1		
51-7/1-2/1-1	Documentation for FDC-Subsidiary Salary Costs	1		
51-7/1-2/1-2	Documentation for FDC-Project Costs	1		
51-7/1-2/2	Documentation for FDC-Human Resources	1		
51-7/1-2/2-1	Questions to BSE	1		
51-7/1-2/3	Documentation for FDC-President	1		
51-7/1-2/3-1	Questions to BSE	1		
51-7/1-2/4	Documentation for FDC-Marketing	1		
51-7/1-2/4-1	Documentation for FDC-Subsidiary Marketing	1		
51-7/1-2/4-2	Questions to BSE	1		
51-7/1-2/5	Documentation for FDC-Treasury	1		
51-7/1-2/6	Documentation for FDC-Comptroller	1		
51-7/1-2/6-1	Documentation for FDC-Project Costs-Brewer	1		
51-7/2	Management Fee Analysis Summary	1		
51-7/2-1	Non Project Coded and Retained BSEHQ Costs	2 <del>1</del>		
51-7/2-2	Summation Table	5 <del>2</del>		
51-7/2-2/1	Documentation for FDC-Director of Human Resources	1		
51-7/2-2/1-1	Salary Costs By Subs.	1		
51-7/2-2/1-2	Documentation for FDC-Project Costs-Cooper	2		
51-7/2-2/2	Documentation for FDC-Human Resources	1		
51-7/2-2/3	Allocation of President's Costs	1		
51-7/2-2/4	Allocation of Marketing Costs	1		
51-7/2-2/4-1	Marketing Costs by Subsidiary	1		
51-7/2-2/5	Allocation of Treasury Costs	1		
51-7/3	Analysis of Management Fee	3		
51-7/4	Allocation Factors	1		
51-8	Audit Disclosure - Potential Chaining into Regulation	4		
51-8A	Chaining Estimate by BSE.	7		
51-8B	Letter - BST to R. Young - re: DR 2-097.10F	2		
51-8C	Response - DR 2-062	1		
51-8/1	Chaining - Lead Schedule	1		
51-8/1A	BSEHQ Chaining Estimate	1		
51-8/1-1	BAPCO FDC Reports	1		
51-8/1-1A	BAPCO FDC Charges	1		
51-8/1-1 <del>1</del>	BAPCO FDC Costs	1		
51-8/1-1/2	Documentation for Chaining Per Cent	1		
51-8/1-2	BCI Chaining Estimate	1		
51-8/1-2A	BCI Chaining Estimate	1		
51-8/1-2/1	Documentation for Chaining Per Cent-BCI	1		
51-8/1-3	BIS Chaining Estimate	1		
51-8/1-3A	BIS Chaining Estimate	1		



BellSouth Telephone Company  
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Index - Confidential Work Papers  
For the year ended 12/31/92

Work Paper Number	Description	# of Pgs	Yes	No
51-8/1-3/1	Documentation for Chaining Per Cent-BIS	1		
51-8/1-4	Chaining - C&L Workpapers	1		
51-8/1-4/1	Unattributable Costs Allocated to Projects-BSAN	1		
51-8/1-4/1A	Unattributable Costs Allocated to Projects-BSAN	1		
51-8/1-5	ESPI - Not in WorkPapers			
51-8/1-5/1	ESPI - Not in WorkPapers			
51-8/1-5/2	ESPI - Not in WorkPapers			
51-8/1-5/3	Documentation for Chaining Per Cent	2		
51-8/1-6	BSC General Service Allocations	2		
51-8/1-6A	BSC General Service Allocations	1		
51-8/1-6/1	Documentation for Chaining Per Cent	1		
51-8/1-7	Documentation for Chaining Per Cent-SunLink	1		
51-8/1-7/1	Summary of Unattributable Costs	1		
51-8/1-7/1A	Summary of Unattributable Costs Allocated to Projects	2		
51-8/1-7/2	Documentation for Chaining Per Cent-SunLink	1		
51-8/1-8	Executive Services Chaining Estimate	1		
51-8/1-8A	Executive Services Chaining Estimate	1		
51-8/2	Documentation for Chaining Per Cent-BSE	1		
51-8/2-1	Company Reconciliation of Project Mgmt Fee	1		
51-8/2-1/1	Reply to DR 2-097.8B(1) - BSE Potential Chaining	1		
51-8/2-1/2	Reply to DR 2-097.8B(2) - Flow thru charges - BCI	1		
51-8/2-1/3	Chaining Study	1		
51-8/3	Reconciliation of I/S from ESPI	1		
51-8/3-1	ESPI - Not in WorkPapers			
51-8/3-1/1	Reply to DR 2-097.8A(1) - BSE Retained Costs	1		
51-8/3-2	Reconciliation of I/S from ESPI	1		
51-8/4	BSE-HQ Potential Chaining	2		
51-8/4-1	BSE-Determination of Potential Chaining	1		
51-8/4-2	Effect of Chaining from Affiliated Companies to BST	1		
51-8/8	Reply to DR 2-151 - Chaining Information	10		
51-9	Summary of Work Performed	4		
51-10/1	BSE JCO Documentaion Questions & Matrices	4		
51-10/2	Summary of BSE Accounting Directives	5		
51-10/3	Application of the Jt. Cost Study to BSE and its Subs.	37		
51-10/3A	Jt. Cost Order Documentation Requirements	25		
51-11Pg1	Reconcialation of FDC Study to Income Statement	1		
51-11Pg2	BSE Billing to Non Regulated Subsidiaries	1		
51-11/1	Types of Project Codes	1		
51-12	Audit Disclosure - Combination of BSE with BSC	2		
51-12/3	Consolidation Recommendations and Transition Matrixes	5		
51-12/4	Analysis of Study to Combine BSE & BSC	3		
51-12/4-1	Corporate Tranistion Force Matrix HQ Public Relations	2		
51-12/4-2	Corporate Tranistion Force Matrix Secretary/Treasury	2		
51-12/4-3	Corporate Tranistion Force Matrix Financial Mgmt.	2		
51-12/4-4	Corporate Tranistion Force Matrix Comptrollers	3		
51-12/4-5	Corporate Tranistion Force Matrix Internal Audit	2		
51-12/4-6	Corporate Tranistion Force Matrix Human Resources	3		

BellSouth Telephone Company  
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 Index - Confidential Work Papers  
 For the year ended 12/31/92

Work Paper Number	Description	# of Pgs	Yes	No
51-12/4-7	Corporate Tranistion Force Matrix Tax	1		
51-12/4-8	Corporate Tranistion Force Matrix Planning & Development	1		
51-12/4-9	Corporate Tranistion Force Matrix Legal	1		
51-12/4-10	Corporate Tranistion Force Matrix Information Services	1		
51-12/4-11	Corporate Tranistion Force Matrix Support Services	1		
51-12/4-12	Corporate Tranistion Force Matrix Security	2		
51-12/4-13	Corporate Tranistion Force Matrix Executive Summary	1		
51-12/5	Position Rate Salaries - 1992	1		
51-12/6	1994 Forecasted Billing to BSE from BSCHQ	1		
55-3/1	Agreement between Northern Telcom and BSI	8		
55-4/1	Rply to DR 1-084 re: Heathrow Fiber Optic Field Trial	22		

16 8.10

BST - H Under  
List of Confidential Workpapers

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~~CONFIDENTIAL~~

# WORKING PAPER STANDARD INDEX

P O L D E R		D I S K #	F I L E N A M E	P A G E		D I S K #	F I L E N A M E
	<i>BST - Florida Audit</i>						
	<b>CURRENT FILES</b>						
	<b>PLANNING AND CONTROL</b>		<i>CONT</i>				
	1 AUDIT REPORT						
	2 COMPANY FILING						
	3 MANAGEMENT REPRESENTATION LETTER						
	4 AUDIT SERVICE REQUEST						
	5 PLANNING						
	6 AUDIT PROGRAM						
	7 ANALYTICAL REVIEW						
	8 REVIEW NOTES BOARD OF DIRECTORS/ LIST OF DIRECTORS AND AFFILIATES						
	9 REVIEW NOTES EXTERNAL/INTERNAL/FFIC AUDIT						
	10 DOCUMENT REQUESTS AND CONTROL LOG						
	11 CONFIDENTIAL DOCUMENTS CONTROL LOG						
	12 TRIAL BALANCE						
	13 ADJUSTMENT / RECLASSIFICATION SUMMARY						
	14 SUPERVISORS REVIEW OF AUDIT						
	<b>RATE BASE</b>						
	15 RATE BASE						
	16 UTILITY PLANT						
	17 LAND						
	18 PLANT HELD FOR FUTURE USE						
	19 CONSTRUCTION WORK IN PROCESS						
	20 CONTRIBUTIONS IN AID OF CONSTRUCTION						
	21						
	22 ACCUMULATED DEPRECIATION						
	23 ACCUMULATED AMORTIZATION OF CIAC						
	24 WORKING CAPITAL						
	25						
	26						
	27						
	28						
	29						
	30						
	<b>COST OF CAPITAL</b>						
	31 COST OF CAPITAL						
	32 EQUITY						
	33 LONG TERM DEBT						
	34 SHORT TERM DEBT						
	35 CUSTOMER DEPOSITS						
	36 DEFERRED TAXES						
	37 TAX CREDITS						
	38						
	39						
	<b>NET OPERATING INCOME</b>						
	40 NET OPERATING INCOME						
	41 OPERATING REVENUES						
	42						
	43 OPERATING EXPENSES <i>BST Sample</i>						<i>IV</i>
	44 <i>BSC allocations</i>						<i>-</i>
	45						
	46 <i>Data Serv</i>						<i>IX</i>
	47 <i>Real Estate affil</i>						<i>X</i>
	48 <i>BSC allocations</i>						<i>XI</i>
	49 <i>Bellcore</i>						<i>XII</i>
	50 MAINTENANCE EXPENSES <i>BCI</i>						<i>XIII + XIV</i>
	51 DEPRECIATION/AMORTIZATION EXPENSES <i>BSE</i>						<i>XV XVI</i>
	52						
	53 TAXES OTHER THAN INCOME						
	54 INCOME TAXES						
	55 OPERATING FINES <i>CATV</i>						<i>XVI</i>
	56 GAINS / LOSS DISPOSAL UTILITY PLANT						
	57						
	58						
	59						
	60						
	<b>OTHER INCOME</b>						
	61 OPERATING INCOME						
	62 ALLOWANCE FOR FUNDS USED DURING CONST.						
	63 INCOME DEDUCTIONS						
	64 TAXES						
	65						
	66						
	67						
	68 INTEREST CHARGES						
	69						
	70						
	71 EXTRAORDINARY ITEMS						
	72						

*Non Cont*

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XVI*





Schedule 3 (186)

BELL SOUTH CORPORATE STRUCTURE

PER ANSWER TO REQ 2-012 AND 2-012.1  
AND 5-006. 5-006 IS PROPRIETARY

PER CAM DATED 8/30/92	(REPRESENTS 4 STATES 1991 NOTE A TOTAL	(REPRESENTS EXPENSES 9 STATES) 1992 NOTE A TOTAL	BOOKED BY BSC FROM SUBSIDIARY CHARGES NOTE B THIS COLUMN IS PROPRIETARY
I. BELL SOUTH CORPORATION	68,101,287	99,766,520	0
A BELL SOUTH CAPITAL FUNDING CORPORATION (NO SUBS)	-	①	0 ✓
B BELL SOUTH ENTERPRISES (BSE) SEE BELOW FOR SUBS	827	7,185	(1,881,834)
C BELL SOUTH D.C., INC. NO SUBS	1,828	3,065	12,000,870 ①
D BELL SOUTH TELECOMMUNICATIONS, INC. (BST) SEE BELOW FOR SUBS			7,742,585 ①
II. SOUTH CENTRAL BELL** TO BST IN 1992	37,464,183	0	(26,633)
III. BELL SOUTH SERVICES (BSS)** TO BST IN 1992	891,038,018	0	9,480
IV. TRI DATA SYSTEMS**	779	0	
V. PRINTSOUTH**	385,156	0	122,632

NOTE A — CANNOT COMPARE TOTAL 1991 TO TOTAL 1992 BECAUSE 1991 IS 4 STATES AND HQQ AND 1992 IS 9 STATES PLUS HQQ. HOWEVER, CAN COMPARE FLORIDA. THIS CAN BE DONE FOR THE OTHER STATES

NOTE B — THIS INFORMATION IS PROPRIETARY. THESE EXPENSES WERE BOOK BY BSC DURING 1992 RESULTING FROM SUBSIDIARIES' CHARGES TO BSC. THE SUPPORTING DOCUMENTATION TO THIS INDICATES THE EXPENSE ACCOUNTS BOOKED AND THE TYPE OF ACTIVITY GENERATING THE CHARGE. CREDIT AMOUNTS GENERALLY INDICATE THAT EXPENSE AMOUNTS ACCRUED IN PRIOR PERIODS WERE RECALLED OR REVERSED.

22 ✓ = also measured in 2-074  
checked by FCC

X = per 2-974, the amount is 6,577 Jan 7-3

SPECIFIED CONFIDENTIAL

①

Exhibit 3 (286)

BELL SOUTH CORPORATE STRUCTURE

PER ANSWER TO REQ 2-012 AND 2-012.1 AND 5-004. 5-008 IS PROPRIETARY

REPRESENTS EXPENSES BOOKED BY BSC  
9 STATES FROM 1982 NOTE A  
SUBSIDIARY CHARGES  
TOTAL

REPRESENTS 4 STATES  
1981 NOTE A  
TOTAL

PER CAM DATED 6/20/82

NOTE B  
THIS COLUMN IS PROPRIETARY

821,000

SOUTHERN BELL TELEPHONE

1. B. BELL SOUTH ENTERPRISES

(1) CORPORATE AND ENTERPRISE GROUP

a. BellSouth Resources, Inc.

b. BellSouth Corp.

(1) TEL. CHATTAHOCHEE  
CO. GA.

c. BellSouth Information Systems

(SIS)

d. Dataserv Financial Services, Inc.

and affiliates

ADDED 4/18

ADDED 4/18

ADDED 4/18

13/14  
15/16

30

702,570.8

PER ANSWER TO 3-009 NO DIRECT TRANSACTION WITH BSC -

NOTE A - CANNOT COMPARE TOTAL 1981 TO TOTAL 1982 BECAUSE 1981 IS 4 STATES AND HQQ AND 1982 IS 9 STATES PLUS HQQ. HOWEVER, CAN COMPARE FLORIDA. THIS CAN BE DONE FOR THE OTHER STATES

NOTE B - THIS INFORMATION IS PROPRIETARY. THESE EXPENSES WERE BOOKED BY BSC DURING 1982 RESULTING FROM SUBSIDIARY CHARGES TO BSC. THE SUPPORTING DOCUMENTATION TO THIS INDICATES THE EXPENSE ACCOUNTS BOOKED AND THE TYPE OF ACTIVITY GENERATING THE CHARGE. CREDIT AMOUNTS GENERALLY INDICATE THAT EXPENSE AMOUNTS ACCRUED IN PRIOR PERIODS WERE RECALLED OR REVERSED.

SPECIFIED CONFIDENTIAL

V = Confirmed in 2-012.2  
DET no billg to BSC 4/ 9/0/92



Schedule 3 (3867)

BELL SOUTH CORPORATE STRUCTURE

PER ANSWER TO REQ 2-012 AND 2-012.1 AND 2-006, 2-006 IS PROPRIETARY

PER CAM DATED 6/30/92

(REPRESENTS 4 STATES  
1991 NOTE A  
TOTAL

(REPRESENTS EXPENSES  
9 STATES)  
BOOKED BY BSC  
FROM  
1992 NOTE A  
SUBSIDIARY CHARGES  
TOTAL  
NOTE B  
THIS COLUMN IS PROPRIETARY

(2) MOBILE SYSTEMS GROUP

	a. BellSouth Cellular Corp and AMI BSSCO	✓ 7.3 / F3 =	
12	ADDED 4/19	(1) BellSouth Cellular Holdings	0
14	ADDED 4/19	b. Mobile Communications Corp or America and affiliates, MCCA	607,047
16	ADDED 4/19	c. BellSouth Mobile Data, Inc. (BMD)	1,322,358
17		d. BellSouth Mobility, Inc.	

(3) ADVERTISING AND PUBLISHING GROUP

19	ADDED 4/19	a. BAPCO	2,884,667
20	ADDED 4/19	b. Stevens Graphics Inc. and affil	0
21	ADDED 4/19	c. L.M. Berry and Co.	44,040
		d. TechSouth	
		e. BellSouth Marketing Programs	
		f. Intelligent Media Services	

NOTE A — CANNOT COMPARE TOTAL 1991 TO TOTAL 1992 BECAUSE 1991 IS 4 STATES AND HDQ AND 1992 IS 9 STATES PLUS HDQ. HOWEVER, CAN COMPARE FLORIDA. THIS CAN BE DONE FOR THE OTHER STATES

NOTE B — THIS INFORMATION IS PROPRIETARY. THESE EXPENSES WERE BOOK BY BSC DURING 1992 RESULTING FROM SUBSIDIARIES' CHARGES TO BSC. THE SUPPORTING DOCUMENTATION TO THIS INDICATES THE EXPENSE ACCOUNTS BOOKED AND THE TYPE OF ACTIVITY GENERATING THE CHARGE. CREDIT AMOUNTS GENERALLY INDICATE THAT EXPENSE AMOUNTS ACCRUED IN PRIOR PERIODS WERE REDULSED OR REVERSED.

**SPECIFIED CONFIDENTIAL**

✓ Confidential in answer to 2-012.2  
No bills to BSC in  
2/12/92

③

Schedule 3 (486)

BELL SOUTH CORPORATE STRUCTURE

PER ANSWER TO REG 2-012 AND 3-012.1  
AND 6-006. 6-006 IS PROPRIETARY

PER CAM DATED 6/30/82

(REPRESENTS 4 STATES  
1991 NOTE A  
TOTAL

(REPRESENTS EXPENSES  
9 STATES) BOOKED BY BSC  
1992 NOTE A FROM  
TOTAL SUBSIDIARY CHARGES  
NOTE B  
THIS COLUMN IS PROPRIETARY

(4) MARKETING, INTERNATIONAL AND CORPORATE  
GROUP SEE ATTACHED FOR REST OF SUBS.

12	ADDED 4/19	a. BELL SOUTH ADVANCED NETWORKS BSAN	1,596		
13	ADDED 4/19	b. Scientific Software	0		
L. D. BELL SOUTH TELECOMMUNICATIONS, INC.					
15	(1) BELLCORE, BELL COMMUNICATIONS RESEARCH INC.		96,740,285	162,690,202	
16	(2) BELL SOUTH PRODUCTS (BSP)		0		
17	(3) BELL SOUTH BUSINESS SYSTEMS, BSS				
19	a. BELL SOUTH COMMUNICATIONS, INC. BCI		60,527,490		
21	b. DATASERV, INC. AND AFFILIATES		2,982,091		
22	c. BELL SOUTH COMMUNICATIONS SYSTEMS, INC. BCS		5,700		
24	d. BELL SOUTH FINANCIAL SERVICES CORP - FINS		824,781		

NOTE A — CANNOT COMPARE TOTAL 1991 TO TOTAL 1992 BECAUSE 1991 IS 4 STATES AND HDQ AND 1992 IS 9 STATES PLUS HDQ. HOWEVER, CAN COMPARE FLORIDA. THIS CAN BE DONE FOR THE OTHER STATES

NOTE B — THIS INFORMATION IS PROPRIETARY. THESE EXPENSES WERE BOOK BY BSC DURING 1992 RESULTING FROM SUBSIDIARIES' CHARGES TO BSC. THE SUPPORTING DOCUMENTATION TO THIS INDICATES THE EXPENSE ACCOUNTS BOOKED AND THE TYPE OF ACTIVITY GENERATING THE CHARGE. CREDIT AMOUNTS GENERALLY INDICATE THAT EXPENSE AMOUNTS ACCRUED IN PRIOR PERIODS WERE RECALLED OR REVERSED.

Schedule X 5767

BELL SOUTH CORPORATE STRUCTURE

PER ANSWER TO REQ 2-012 AND 2-012.1 AND 2-006, 2-008 IS PROPRIETARY

(REPRESENTS EXPENSES 8 STATES) BOOKED BY BSO FROM 1982 NOTE A SUBSIDIARY CHARGES NOTES B

(REPRESENTS 4 STATES) 1981 NOTE A TOTAL

PER CAM DATED 6/30/82

THIS COLUMN IS PROPRIETARY

\*\* NOT ON 1982 CORPORATE CHART BUT INCLUDED IN 1981 AFFILIATES BILLING TO BSO. DON'T KNOW WHICH SUB OR GROUP THEY ARE AFFILIATED WITH.

NOT FOUND ON 1982 ORGANIZATION CHART OR DON'T KNOW WHAT ACRONYMS STAND FOR, OR WHICH SUB OR GROUP AFFILIATED WITH.

BLSR

2,248,812

ADD 4/19 AS DIRECT MARKETING

677,486

BSP-TELESENSOR, INC.

PER ANSWER JD 2-004 TELESENSOR SOLD TO UNAFFILIATED IN FEB. 1991 DIVISION OF BELL SOUTH RESOURCES WHICH IS SUB OF BSE

245,904

NOTE A - CANNOT COMPARE TOTAL 1981 TO TOTAL 1982 BECAUSE 1981 IS 4 STATES AND HDO AND 1982 IS 9 STATES PLUS HDO. HOWEVER, CAN COMPARE FLORIDA. THIS CAN BE DONE FOR THE OTHER STATES

NOTE B - THIS INFORMATION IS PROPRIETARY. THESE EXPENSES WERE BOOK BY BSO DURING 1982 RESULTING FROM SUBSIDIARY CHARGES TO BSO. THE SUPPORTING DOCUMENTATION TO THIS INDICATES THE EXPENSE ACCOUNTS BOOKED AND THE TYPE OF ACTIVITY GENERATING THE CHARGE. CREDIT AMOUNTS GENERALLY INDICATE THAT EXPENSE AMOUNTS ACCRUED IN PRIOR PERIODS WERE RECALLED OR REVERSED.

SPECIFIED CONFIDENTIAL

5

823 (176)

BELL SOUTH CORPORATE STRUCTURE

PER ANSWER TO REQ 3-012 AND 3-0121 AND 5-006, 5-008 IS PROPRIETARY

(REPRESENTS EXPENSES 9 STATES) BOOKED BY BSC 1982 NOTE A FROM SUBSIDIARY CHARGES TOTAL NOTE B THIS COLUMN IS PROPRIETARY

(REPRESENTS 4 STATES 1981 NOTE A) TOTAL

209,457

0

BSR - RESEARCH PART OF BELL SOUTH REBOURCEBT

PER ANSWER TO 2-004 EDUCATION SERVICES WHEAT TO BBT IN JAN 1982 AND BELL SOUTH REBOURCES STILL KEPT EXECUTIVES SERVICES AS A DIVISION.

- BSR-ED SERVICES
- BELL SOUTH RESOURCES
- BELL SOUTH INFORMATION NETWORK
- BELL SOUTH INFORMATION SYSTEMS
- CORPORATE LEARNING CENTER
- BELL SOUTH INTERNATIONAL
- EXECUTIVE PARK LEARNING CENTER
- MOBILECOMM OF GA, INC.
- LA CELLULAR TELEPHONE
- BELL SOUTH COMMUNICATIONS SERVICE
- WORLDWIDE WIRELESS TRAIL

34,737

13  
14  
15  
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21  
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23  
24

NOTE A - CANNOT COMPARE TOTAL 1981 TO TOTAL 1982 BECAUSE 1981 IS 4 STATES AND HQQ AND 1982 IS 9 STATES PLUS HQQ. HOWEVER, CAN COMPARE FLORIDA. THIS CAN BE DONE FOR THE OTHER STATES

NOTE B - THIS INFORMATION IS PROPRIETARY. THESE EXPENSES WERE BOOK BY BSC DURING 1982 RESULTING FROM SUBSIDIARY CHARGES TO BSC. THE SUPPORTING DOCUMENTATION TO THIS INDICATES THE EXPENSE ACCOUNTS BOOKED AND THE TYPE OF ACTIVITY GENERATING THE CHARGE. CREDIT AMOUNTS GENERALLY INDICATE THAT EXPENSE AMOUNTS ACCRUED IN PRIOR PERIODS WERE RECALCULATED OR REVERSED.

SPECIFIED CONFIDENTIAL

MEMORANDUM

JUNE 2, 1993

TO: TIM DEVLIN, DIRECTOR, AFA
FROM: RUTH YOUNG, REGULATORY ANALYST, MIAMI
RE: NARIAC - COSTING METHODOLOGIES GROUP

THIS REQUEST IS SENT UNDER SEPARATE COVER AS IT CONTAINS INFORMATION FROM ANSWER TO 5-006 WHICH IS SPECIFIED CONFIDENTIAL.

- a. According to BST answer to 5-006 BST billed BSC \$7,742,585 in 1992. According to BST answer to 2-074, billing to BSC HDQ for 1992 was \$6,577,000. Please explain the difference.
b. According to BST answer 5-006 BSC was billed by the following BSE subsidiaries in the following amounts in 1992.

See... a. Perhaps answer the difference is because of flow thru billing as opposed to billing for provision of products & services. This info on BSC was used to determine if BST was billing for services BSC & we determined that this was not the case, pass on further investigation.

MOBILE SYSTEMS GROUP

Bellsouth Cellular corp and Affil bBSC 347

Bellsouth Mobility, Inc. 36,513

ADVERTISING AND PUBLISHING GROUP

BAPCO 348,675

Stevens Grpchs Inc. and affil 64,222

MARKETING, INTERNATIONAL AND CORPORATE GROUP

Bellsouth Advances networks 5,012,412

According to BST answer to 2-074, BSE charged BSC-HDQ \$2,386,960 in 1992. Explain how this amount fits in with the answer to 5-006.

7-3 / 1-1 Same reason as above

25

c. According to BST answer to 5-006 there was no billing to BSC from 1155 Peachtree Associates. The answer to 2-074 shows billed to BSC HDQ in 1992. Explain why this does not show up in the answer to 5-006.

7-3 / 1-1 These were inadvertently omitted by company. This is being added under the Financial section

For your information the amounts provided in 5-006 for BellSouth Capital Funding Corp and BellSouth D.C., Inc. agree with the amounts supplied in 2-074.

Table with 11 columns and 11 rows. Row 10 has handwritten numbers 7-3 and 1-1. Footer: FINANCIAL RELATIONS COMPANY (200) 35 8787

RECEIVED  
FLORIDA PUBLIC SERVICE  
COMMISSION

93 MAR 25 AM 10:41



FINANCIAL ANALYSIS DIV.

Southern Bell Tel. & Tel. Co.  
FPSC Docket No. 920260-TL  
Audit  
Date: 3-2-93  
Supplemental Response to  
Item No. 5-006  
Page 1 of 1

**Request:** For 1990, 1992 and budgeted for 1992 identify the amount charged to the parent company by each subsidiary. Identify the amount from each subsidiary recorded in each parent company account and identify the service or product provided by the subsidiary.

**Response:** BellSouth's mechanized accounting systems do not generally maintain historical data in the format and at the detail level necessary to respond to this inquiry. The attached schedule for 1992 is the product of extensive manual analysis of individual accounting records. Similar schedules are currently being prepared for the 1990 and 1991 accounting periods and will be forwarded to the audit team when completed.

The schedule shows the expenses booked, by account, by BellSouth Corporation during 1992 resulting from subsidiaries' charges to BellSouth Corporation. The expense accounts booked indicate the type of activity generating the charge. Credit amounts generally indicate that expense amounts accrued in prior periods were reclassified or reversed in the current accounting period.

Over thirty percent of the expenses shown on the attached schedule were retained by BellSouth and not charged to any subsidiaries. The schedule does not include BellSouth payroll expense, initially paid by BellSouth Telecommunications and reimbursed, on a dollar-for-dollar flow-through basis, by BellSouth Corporation.

This material constitutes confidential proprietary business information and will be the subject of a "Notice of Intent to Request Specified Confidential Classification."

RECEIVED  
FLORIDA PUBLIC SERVICE  
COMMISSION  
93 MAR 21 PM 2:57  
FINANCIAL ANALYSIS DIV.

**SPECIFIED CONFIDENTIAL**

Date Provided: March 24, 1993

DOCUMENT NUMBER-DATE

7-3  
2  
80 88

03390 MAR 26 83  
FOLKLOSW 000969  
FPSC RECORDS/REGISTRATION

# SPECIFIED CONFIDENTIAL

Bellsouth Corporation  
Charges from Affiliates  
For expense activity in 1992



A

B

Company Name  
BELLSOUTH ADV. & PUBLISHING

Account

Expense Amount

734.22  
741.11  
741.12  
745.81  
746.6  
753.4

✓ Total for BELLSOUTH ADV. & PUBLISHING

BELLCORE

732.0  
734.21  
734.22

✓ Total for BELLCORE

— BELLSOUTH MOBILITY

742.3  
744.2  
745.81  
746.3  
757.5  
772.0

Total for BELLSOUTH MOBILITY, INC.

— BELLSOUTH COMMUNICATIONS SYST

741.11  
741.12  
742.2  
742.3  
744.2  
772.0

Total for BELLSOUTH COMMUNICATIONS SYS

BELLSOUTH FINANCIAL SERVICES

746.6

30

## PROPRIETARY

(2)

# SPECIFIED CONFIDENTIAL

ITEM NO. 5-006  
ATTACHMENT  
PAGE 2 OF 8

BellSouth Corporation  
Charges from Affiliates  
For expense activity in 1992



A

B

Company Name

Account

Expense Amount

Total for BELLSOUTH FINANCIAL SERVICES

BELLSOUTH INFORMATION NETWORK

754.3

Total for BELLSOUTH INFORMATION NETWORK

BELLSOUTH INFORMATION SYSTEMS

734.22  
736.1  
743.11  
743.12  
743.13  
743.15  
743.24  
745.81  
746.6  
753.5  
772.0

Total for BELLSOUTH INFORMATION SYSTEMS

BELLSOUTH INTERNATIONAL

733.0  
754.3  
899.0

Total for BELLSOUTH INTERNATIONAL

BELLSOUTH RESOURCES

731.0  
746.2  
784.3

Total for BELLSOUTH RESOURCES

BELLSOUTH ADVANCED NETWORKS

721.42

31

Page 2  
Printed: 03/23/93

# PROPRIETARY

3

FBI/DOJ 000371



# SPECIFIED CONFIDENTIAL

BellSouth Corporation  
Charges from Affiliates  
For expense activity in 1992



A

B

Company Name

Account

Expense Amount

743.24  
744.2  
746.2  
746.6  
754.3

Total for BELLSOUTH ADVANCED NETWORKS

1-3p4

BELLSOUTH D.C. INC.

721.42	(11,135.00
731.0	1,463.84
743.21	422.94
745.81	75.00
746.2	(84,021.22
746.6	3,797.70
746.C1	4,599,574.41
746.C11	146,853.83
746.C12	23,142.32
746.C13	4,560.95
746.C14	580,778.56
746.C15	362,938.06
746.C16	1,426.47
746.C18	62,443.57
746.C19	208,119.18
746.C2	189,631.16
746.C22	29,360.05
746.C23	6,059.74
746.C26	99,996.45
746.C28	406,628.41
746.C29	437,123.35
746.C3	131,366.00
746.C31	46,298.55
746.C32	103,112.33
746.C33	180,593.46
746.C34	6,704.55
746.C35	6,251.02
746.C38	42,175.76
746.C39	189,318.40
746.C4	37,469.15
746.C40	103,740.21
746.C41	3,280.00
746.C43	324.78
746.C45	16,445.50
746.C46	7,470.00
746.C5	2,401,810.10
746.C6	2,112.89
746.C7	183,972.04

# PROPRIETARY

4

# SPECIFIED CONFIDENTIAL

ITEM NO. 5-006  
ATTACHMENT  
PAGE 4 OF 8

BellSouth Corporation  
Charges from Affiliates  
For expense activity in 1992

**PBC**

Company Name

Account  
746.C8  
746.C9

Expense Amount  
93,927.25  
1,375,058.24

Total for BELLSOUTH D.C. INC.

✓ 12,000,670.15

(7-3p1)

BELLSOUTH ENTERPRISES

713.22  
734.22  
736.1  
741.11  
741.3  
743.21  
745.81  
746.2  
746.6  
752.21  
754.3  
772.0  
899.0

Total for BELLSOUTH ENTERPRISES

(7-3p1)

BELLSOUTH HUMAN RESOURCES

734.22  
746.1

(7,030.00  
(2,946.48

Total for BELLSOUTH HUMAN RESOURCES

(9,976.48

(7-3p5)

BELLSOUTH SERVICES

721.51  
721.931  
731.0  
734.1  
734.22  
741.11  
741.12  
741.3  
743.24  
744.2  
744.5  
746.6  
754.2  
757.2

471.75  
37,225.17  
(180.00  
958.84  
873.70  
(102,652.40  
0.00  
238.65  
9,527.31  
10.93  
114.27  
8,128.98  
54,772.71  
0.00

**PROPRIETARY**

(5)

# SPECIFIED CONFIDENTIAL

Bellsouth Corporation  
charges from Affiliates  
For expense activity in 1992

**PBC**

A

B

Company Name

Account

Expense Amount

Total for BELLSOUTH SERVICES

9,489.91

7-3pl

CORPORATE LEARNING CENTER SR

732.0  
732.2  
733.0  
734.22  
899.0

1,113.59  
186.18  
487.92  
398.04  
14.63

Total for CORPORATE LEARNING CENTER SR

2,200.36

7-3pb

DATASERV, INC.

741.12  
742.2

Total for DATASERV, INC.

1,000

EXECUTIVE PARK LEARNING CENTER

732.0  
732.1  
732.2  
733.0  
734.21  
734.22  
738.0  
741.12  
741.2  
741.3  
746.6  
899.0

5,949.77  
277.20  
11,844.58  
2,161.32  
267.75  
38,910.88  
4,948.86  
37.75  
3,118.17  
658.84  
503.44  
89.25

Total for EXECUTIVE PARK LEARNING CENTER

68,767.81

7-3pb

MOBILECOMM/ATLANTA

742.1  
742.2  
744.2  
772.0

# PROPRIETARY

6

# SPECIFIED CONFIDENTIAL

ITEM NO. 5-006  
ATTACHMENT  
PAGE 6 OF 8

BellSouth Corporation  
Charges from Affiliates  
For expense activity in 1992

PBC

A

B

Company Name

Account

Expense Amount

Total for MOBILECOMM OF GEORGIA, INC.

PRINTSOUTH

741.11  
741.12  
742.3  
746.6  
772.0

Total for PRINTSOUTH

SOUTHERN BELL TELEPHONE CO.

721.925 0.00  
721.95 1,354.48  
731.0 0.00  
741.11 0.00  
741.3 0.00  
742.3 98.92  
743.12 (13,700.00  
743.21 0.00  
743.22 0.00  
743.24 0.00  
744.1 0.00  
744.2 815,381.38  
744.5 1,690.98  
746.2 5,839.48  
746.6 (33,139.27  
747.2 0.00  
761.0 144,054.05  
772.0 0.00  
899.0 106.00

Total for SOUTHERN BELL TELEPHONE CO.

921,686.02

SOUTH CENTRAL BELL TELE. CO.

732.0 809.85  
741.12 7.80  
744.2 380.29  
746.1 0.00  
746.6 (30,683.00  
761.0 2,852.47

35

PROPRIETARY

7

# SPECIFIED CONFIDENTIAL

ITEM NO. 5-006  
ATTACHMENT  
PAGE 7 OF 8

BellSouth Corporation  
Charges from Affiliates  
For expense activity in 1992



<u>Company Name</u>	<u>Account</u>	<u>Expense Amount</u>
Total for SOUTH CENTRAL BELL		
STEVENS GRAPHICS	741.11	
	741.12	
	772.0	
Total for STEVENS GRAPHICS		
L.A. CELLULAR TELEPHONE CO.	742.1	
Total for L.A. CELLULAR TELEPHONE CO.		
BELLSOUTH TELECOMMUNICATIONS		
	721.311	1,252,867.79
	721.321	43,862.86
	721.925	76,997.87
	721.931	179,530.04
	721.95	104,254.35
	731.0	427,248.64
	734.1	1,275.45
	734.21	4,624.13
	734.22	128,320.89
	741.11	126,299.77
	741.12	2,724.24
	741.3	38,666.11
	742.3	42,240.72
	743.22	22,169.39
	743.24	571,333.26
	744.1	60,472.51
	744.2	113,006.82
	746.1	31,762.91
	746.2	137.22
	746.5	60,538.00
	746.6	313,036.45
	747.2	21,327.03
	751.0	3,326,725.14
	752.21	(37,046.32)
	752.22	11,169.05
	753.5	1,542.12
	754.2	66,290.48

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7-7p6

## PROPRIETARY



# SPECIFIED CONFIDENTIAL

BellSouth Corporation  
Charges from Affiliates  
For expense activity in 1992

PBC

A

B

Company Name

Account

Expense Amount

756.3	2,500.00	
756.4	185,127.50	
757.2	397,870.00	
758.1	1,556.40	
772.0	0.00	
899.0	164,153.90	

Total for BELLSOUTH TELECOMMUNICATIONS

7,742,584.90

7-3 p1

BELLSOUTH CELLULAR CORPORATION

757.5

Total for BELLSOUTH CELLULAR CORPORATION

7-3 p2

BELLSOUTH COMMUNICATION SERV

744.2

Total for BELLSOUTH COMMUNICATION SERV

7-3 p6

WORLDWIDE WIRELESS TRAILS

754.3

Total for WORLDWIDE WIRELESS TRAILS

7-3 pC

Total Report

Excludes BST billing for expenses associated with BellSouth Corp. payroll

## PROPRIETARY

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kw/ 11/21/93 R 6/1/93

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*abc*

Southern Bell Tel. & Tel. Co.  
FPSC Docket No. 920260-TL  
Audit  
Date: 3-12-93  
Amended Response to  
Item No. 2-051  
Page 1 of 1

**Request:** Provide access to C&L 1992 financial and CAM audit workpapers the week of 4/19/93 or 4/26/93.

**Response:** The Company amends its March 19, 1993 response as follows:

The 1992 C&L financial audit workpapers and the 1992 CAM Audit Workpapers will be made available for review the week of April 26, 1993 on Coopers & Lybrand's premises at 1155 Peachtree Street, 11th Floor, Atlanta, GA.

*Feh  
C&L*

**Date Provided:** April 1, 1993

*9p!*



BELLSOUTH PART 64  
 BINDER CONTROL  
 12/31/82  
 UPDATED 3/27/93

*Bind 4  
 CSS  
 State acct.  
 comb part by  
 m. hgd  
 x 9.*

*PB CTL*

BINDER # BINDER DESCRIPTION

1 ADMINISTRATIVE *RW*  
 2 CORRESPONDENCE  
 3 SUD/SAD *KW RW*  
 4 ARMIS TIE DOWN *kw*  
 5 OTHER AUDIT PROCEDURES

ANALYTICS  
 6 GRAPHS FLUX - BST EAST & WEST  
 7 ANALYTICS - BST EAST *kw*  
 8 ANALYTICS - BST WEST *kw*  
 9 ANALYTICS - ACCOUNT SUMMARY (1/2)  
 10 ANALYTICS - ACCOUNT SUMMARY (2/2)

TIME REPORTING  
 11 General Time Reporting  
 12 VA Summary  
 13 ALABAMA & LOUISIANA PLANT  
 14 FLORIDA (1/2)  
 15 FLORIDA (2/2)  
 16 GEORGIA  
 17 KENTUCKY & TENNESSEE  
 18 NORTH & SOUTH CAROLINA  
 19 SUB. TESTING  
 20 MARKETING T/R *RW*  
 21 LABOR ANALYTICS  
 22 EXCEPTION TIME REPORTING (1/3)  
 23 EXCEPTION TIME REPORTING (2/3)  
 24 EXCEPTION TIME REPORTING (3/3)

AFFILIATED TRANSACTIONS  
 25 AFFILIATED TRANSACTIONS-GENERAL *RW KW*  
 26 BSE - HQ (2.1%); CHAINING *RW*  
 27 BSC COST ALLOCATION - VA REVIEW *RW*  
 28 BSE AFFILIATED TRANS. - VA REVIEW *RW*  
 29 BCI AFFL. TRANS. - VA REVIEW *RW*  
 30 BCI NATL ACCOUNT DIV. - TIME REP *RW*  
 31 PRINT SOUTHWESTEVENS GRAPHICS  
 32 BSANBIN  
 33 DATASERV - *kw*  
 34 MCCA  
 35 SUNLINK *kw*  
 36 BAPCO *RW*  
 37 ABBS - VA REVIEW  
 38 ABBS BILLING-FLUCTUATION  
 39 IBTS/BELLCORE *kw*

MISC  
 40 TESTING EXPENSE  
 41 VOUCHER VA REVIEW  
 42 TRANSITIONAL ACCT'G PROC. - VA REVIEW  
 43 JFCs - VA REVIEW  
 44 CAM COMPLIANCE VA REVIEW 1 of 2  
 45 CAM COMPLIANCE VA REVIEW 2 of 2  
 46 SPECIAL STUDIES *RW*  
 47 ARMIS REPORT - VA REVIEW *RW*  
 48 CREMS

REVENUES  
 49 REVENUES - A/C 5280 - Incidental Revenues

SYSTEMS  
 50 NOT USED  
 51 CARTS-VOUCHERS,BVAPP,PAYROLL  
 52 IT CARTS  
 53 PLANT CART  
 54 REVENUE CARTS

*9P2*

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41

6/4/13  
 Rev'd G. C. L. Corporation  
 11/11/13

1 Berin I - Admin  
2 MAPS

3  
4 MAP 2 Issues Related to Affiliated Transactions

5  
6 Per JCO - when affiliate performs services for Reg (direct  
7 or thru clearing) & there is no outside mkt, other at  
8 FDC per costing standards.

9  
10 During testing - C+L found some affiliates who do not  
11 have an outside mkt with the Reg at less than  
12 FDC - C+L says as a result less costs are allowed  
13 than to Reg. C+L says while there is not  
14 "little of low", it passes less into Reg, thereby decreasing  
15 Reg + giving participants benefit.

16  
17 Affiliates who charge less than FDC

18  
19 BSE - wholly owned part of BSC + holding Co's of  
20 money subs. BSE HOC is billed to BSE subs  
21 at % of subs operating expenses.

22 C+L did a study to see if possible to make sure  
23 that under these affiliates where charges into Reg  
24 the Reg passes less cost than allowed under  
25 FDC - C+L says BSE underbilled subs

26 Approve of this cost chain study (1992 study)  
27 Do, Reg consumed billed approx less than FDC  
28 allowed

29  
30 Also, no ROR is included in project & corporate O/H billing

31  
32 MCCA - MCCA had this service billed at < FDC  
33 1) w/ SBT+T Partial only of paying units to SBT+T  
34 present in < FDC 2) Reg. O Agreements - MCCA  
35 part to mkt paying network owned by SBT+T in certain  
36 cities, present approx in < FDC

W 11/1/93

1	Point South - Primaries certain portions deemed to
2	affiliates only. Shaded approval < FCC
3	
4	Headline - Lease Office & Warehouse space to
5	BST. Implies lease rates over term of
6	leases is compared to actual currency of FCC.
7	& all cases are proved at < FCC
8	
9	
10	MAP # 6 - Asset Transfer
11	Annual March 1991
12	Reorganizations - SBC, BSS & BSHRA would be
13	merged into Southern Bell (SB) & SB would change
14	legal name to BST - Also BST would form a
15	new Bell South System (BSS) which would include
16	BellSouth Community Inc (BCI), Datacom & BellSouth
17	Communication Systems (BCS).
18	
19	For certain assets (SEC Form 10K and annual report
20	to shareholders), reorg took place FY 1991
21	
22	For FCC report prepared only - established of BSS &
23	transfer of BCI to BSS via BSE & promissory
24	sales force for SB + SBC + BCI took place in FY 1991
25	Other transfers are FY 1992 for reorg purposes.
26	
27	FCC Rpts - trans from non reg > reg be transferred
28	at lower of net book value (NBV) or FMV.
29	Transfers from reg to non reg > of NBV & FMV.
30	
31	Based on C/L work asset transfer records in accordance
32	w/ SEC. Requested copy of L/R which is list of
33	names of transfers.
34	
35	
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10/11/93

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Bonds I

Check list on FCC checked in the audit workpapers part of this check list

(4)

(5)

(6)

(8)

(9)

Place

The following section of the above bonds included  
 analysis of info re CSS system Request copies 4.1  
 → B.T. BSC have oversight group which monitor last  
 appointments between reg & non-reg entities thru CSS  
 + affiliated transmits

Key Plain Issues Summary

9-1

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Page 4.5 lists Internal Audit steps  
Pg 4.6 is list of DSC = BST Internal Audit Group. Plan # 0

CP Page 4.7 - C+L Testing of CSS system - consists  
of network analytics on CSS output to catch and  
internal account - This is their most significant  
substantive test of the data.  
Binds 7+8, Bind 4 - P/P of CSS App for by state Control, reg. company  
Per C+L next account have CSS 10.4.7

FCC letter to BSC tells them what to do  
dated Apr 20, 1999. Page 4.11 - get copy

Audit Program  
Request (11+12) giving CSS information  
Pg 5 - 121 for AT information.

9-1

Section 26 - Affiliated Trans. - General Aff.

Purpose of Review: To document affil. transactions that occur between BSE sub's & BBS sub's. Review summary information & ref. to when C+L bill also FOC billing that potentially change into Regulate as summary.

No results A/E  
No results Mgmt Letter

Get Copy of 30.5 Corporate Structure w C+L Commit on who audited & who not

Get Copy of 30.8 - USTA - Sept 1992 - Accounting & Finance Committee Bulletin No 92-8 - A guide on rate pass + Notes of return for monies affiliates

Get 30.11, 30.12, 30.13  
30.11 is BS Tipoff Policy Guidelines on Gross Up ROI + Rate Base Formula.

Compare w/ USTA - is it the same or different?

Get Copy of 30.12 -> BSE affiliate Billing Gross Billing Matrix for 1992

When is this - Compare w/ Company - billing - Does BSE bill all these Co's or % or only some companies.

30.12 is FOC billing only or less?

How do you know?

These \$ come from 992 letters that report 4Q for 1992 + Subs interco billing summary

This order includes revisions to 108 a request (see) Get Copy of whole thing 30.13 After Jan 1991

Get Copy of Account BSE Section 7 which is what based on Guidelines per 108 - Time-up Guidelines - ROI items

w/ requested affil. account be greater than 11.25% during calendar year. If deviates from 11.25% affil. should be made to return reason to this

~~Report~~

BSE Account Director 005 thru 011 + 022  
with policy regarding following the SCO

Per MAP 6 BSS is owned by BST  
+ BSS rules are BCI, Data Serv, BCS (BellSouth  
Communications)

Per 30.71 also includes FINS  
Per 30.71 is a schedule of Interest Charges  
for BCS Companies  
There are bills from BSS Co's to  
all the Co's - Charging?  
look at 30.71

WP 30.72 is BCI billing by month by affiliate  
for all state

BCI per this schedule has billing to other affiliates  
Data Serv, MCSA, BSAW, BSE (These in the time  
also bill BST charging)

BCS - WP denotes all costs into bills BST  
based on labor costs incurred (cost accounting)  
Get copy of 30.73 A per though we do not use  
May come on hand

FINS - Per C+L WP FINS has reduced the  
number of services it provides to BST thus  
balanced chopping off

DATA-Serv Revenue from BS Board Report  
BSS  
BS Department  
BS Mkt Program

9-1



Asset Transfer

John E. ... account w/ Asset Transfer  
1) July 1, 1991 BST transfer to BCT

30.90 is BST transfer to BCT true up  
Request 30.90. But display is 30.8

FBI's represent different types of assets. Vantage  
is a copy of organization. Several Vantage items applicable  
as well as the group w/ which assets according  
to regulatory segment; And any data are not applicable

Accrual Dep. Rates calculated. A/D can't be  
taken directly from the system since A/D relation  
to groups as a whole. The A/D for group  
w/ NA version are across 89-92.

Fair Value rather provided by Valuation Counselor  
There are multiplied by original cost to get FMV

This transfer from reg → non-reg. the higher  
of NBV + FMV. The market adj is applied  
to accrual dep.

Actual JE would then transfer the assets  
original costs & adjusted A/D

WP 30.90A is the asset Counselor's  
Valuation

1	Book 20 - BSE HQ (9) - Chaining
2	
3	BSE Chaining Analysis
4	Result 9% or 1,700m of BSE's billed
5	operating costs ultimately chain into regulation thru
6	Subsequent billing at FD
7	
8	WP 30.20A is a summary of billing from
9	BSE - HQ. It affirms that bill BST bill at
10	or less. Only Co's then which chaining can occur
11	
12	Appellate FOC# % Potential
13	(1) Billed Chaining Chaining
14	(2) (3) (4)
15	C+L determine the amount that BSE billed
16	each affiliate (Col 1) amounts Col (2) through
17	various methods - all in working paper
18	C+L determine the % that could possibly
19	go into chaining and determine potential chain
20	Col (1) x (2)
21	
22	They determine the total BSE HQ Billing to affl
23	& divide the potential by that total bill
24	Potential 1,702,000 BSE HQ Billing to affl
25	
26	
27	" - % - BSE used %
28	get 30.20 A and all support w/p to
29	determine how % obtained
30	
31	on Pay 30.20 what of the Fort noted compares
32	and at present rate to BSE - any back up
33	Pay 30.24 says BSE Appellate Trend Reports
34	are a source of all appellate revenue
35	get 4 of 1992
36	
37	Pay 30.24 says Appellate ADCIO Documentation -
38	BSE affl are required to submit questionnaires
39	on a semi annual basis + present method on a
40	quarterly basis. Do in summary the basis for
41	all appellate billing
42	
43	

BST  
CAM Audit 1992

Ryple  
11/17/93

1	BSE	HOC	Overhead Allocation		
2					
3	Total Expense allocated at %				
4					
5	Include	ES Proj	} track costs billed to applicants + mark fee		
6		EC Proj		} costs used for ID fees	
7		ES Proj			
8					
9			How do you bill expense		
10					
11					
12	Calculate that went thru Sept				
13	detail of how client came up w/ TEC amount				
14	went back to spreadsheet when detail				
15	w/ 43.7				
16					
17	Correcting O/H type costs - Went w/ + pushed				
18	over significant ones				
19					
20	Star w/	Test columns by detail 43.7A			
21		Get copies of all + get them later			
22					
23					
24					
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41					8-1
42					
43		50			9
44					

1	28 - Internal Audit - BSE affiliated Transactions		
2			
3	No Internal Audit Findings		
4	Billing to affiliated entities are in compliance with		
5	spirit of JCO & CAM & that controls are		
6	adequate to ensure ongoing compliance		
7			
8	in the affiliates are billing at less than US FDC		
9			
10			
11	AT - Internal Log Internal Audit		B (1992) (900)
12			
13	BS Market HQ - content programming		
14	BIS - maintenance support &		
15	development of hardware &		
16	software application	FDC & Ls	
17	Executive Series	FDC class	
18	BMT - Cellular phone service	DMR	
19	Lon Berry - Talking Only	FDC nbs	
20	- laterally		
21			
22	Test Area of A - B21-10-04-A-S		
23	BSE Compliance		
24	Sept 1992		
25	Req? Get copy of T/A		
26	Compare to Audit Testing		
27	a. BS Markets		
28	b. American Cellular Communications		
29	c. BS Information Systems Inc		
30	d. BS International Inc		
31	e. BS Market Program		
32	f. BS Executive Series Inc		
33	g. Worldwide Wire less Inc		
34	h. Lon Berry & Co.		
35	i. BS Market Data		
36	j. Test Area Inc		
37			
38	CH performed a sample of T/A work in accordance		
39	with SAS 6S.		
40			9-1
41	CH concluded that the T/A report is consistent		
42	with results of work performed.		10
43	51		

The results indicated:

In general, BSE Subs tested were pricing products + services in compliance w/ JCO rules.

But, BIS's comparison of billed amounts to cost plus allowable returns on calculated basis FDC had been completed thru Jan 1992. BIS planned to refer any billing to BST & the Subs involved in billing thru w/ BST that are in excess of FDC by Jan 92. Some for LMA & some for Texas South

Audit covered -

→ BSE HQR issued demand notice (JCO Account Statement) regarding

→ Per A & Director 10 each sub is complete a JCO questionnaire & report to the BSE JCO Council. Testing should be done. Total had responded correctly & timely to the request.

Ref. Q. last year 1992

→ I/A obtain "Ante revenue trend report" & tested report for accuracy & completeness by agreeing to company furnished.

End Co has a JCO Compliance Committee

1	BST International Inc. + all subsidiaries listed			
2	BST has no formal w/ the BCCS therefore no CAM entry			
3	related to "services received from" BST.			
4	BSE provides consulting services to international sales			
5	BST as part of expenses a net loss for 1992			
6	Included in the Dotpaper is an "Intercompany			
7	Revenue Trend Report for BST INT'L HQQ			
8				
9				
10				
11	BST MPA - BS Marketing Programs			
12	This activity - 1992 - Company is being closed			
13	Trend report + later was confirm check - No work done			
14				
15				
16	BIS - Providence			
17	1)			
18				
19	By?	2)		
20				
21				
22	Conclusion: Tentative rebate for MCCA as of June 1992			
23	was not reflected due to omission of formula - correct			
24	action will be made			
25				
26	By: Was there a rebate? How calculated?			
27	By 96.9A-C			
28				
29	BIS - Sims reg. money affiliates			
30	3 categories			
31	1) Maintenance of full Bank	7%	} Revenue from affiliates	
32	2) The sales data processing	\$7.0%		
33	3) access to file automation	2.6%		
34				
35	As of 6/30/92 approx 7% of BIS total			
36	Revenue from non affiliates			
37	76% from other BSE Subs			
38	10% from BST			
39	26% from BIC			
40	Actual costs billed are compared to FICA to make			9-1
41	sure billing don't exceed FICA plus an allowance			
42	retention (11.25% of 1992)			12
43	BIS does not provide any services to affiliates			
44	at market rate			

BIS Continued

1 Per Cx's Cost Mgmt System (CMS) is used to determine  
2 FDC amounts for BIS

3  
4 Tested allowable return and compared actual  
5 to allowable

6  
7 Conclusions: 1) Accuracy of revenue fund report for BIS  
8 correct

9  
10 2) Testing of allowable return & comparison  
11 of actual to allowable indicates that  
12 the calculations were performed correctly  
13 & in compliance w/ ITC rules & Accounting  
14 Directive #8. Comparison of allowable  
15 return to actual billing as of 1/30/92  
16 indicated that rates required at  
17 up end will be small.

18  
19 low

WP 90.9 @ Copy allow ROR

20  
21 Cx's

22  
23  
24  
25  
26  
27  
28 BIS Info System - Antenna Revenue  
29 Fund Report shows Low Rev Bal -  
30 this shows refunds.

31  
32 BSI made the following refunds at up end  
33 did these refunds pass thru to offid Co's

34	BSC	-	326,000
35	MCCA		42,000
36	BSDC		77,000
37	BST		148,000
38	BSE		111,000
39	BAPCO		517,000
40			1,230,000

41 Also loans in the 11,000 Bldg BIS refunded 13  
42 \$ 3M to BST.

43 WP 90.91 is allowable return of up end update, w/ refunds  
44 shown to FDC - ROR to recalculate

1	Executive Services
2	Worldwide Wireless Trials
3	
4	Per T/A WP in C/L Books
5	
6	
7	
8	
9	
10	
11	
12	WWT provides no services to BOLS nor any
13	other affiliate Cos. No TCO record addressed
14	
15	By Note
16	WWT bills BSC in 1992
17	Determine if Execi Serv bills BSC in 1992.
18	
19	Butter's Revenue Trend for WWT shows no revenue
20	for affiliate
21	
22	Since revenue trend for executive serv
23	shows no revenue from affiliate
24	but C/L sup bills only 2 affiliates
25	Potential change into regulation is as follows:
26	belong to:
27	BSAN 4406 BSAN bills BST 1,00,000 @ FOC a line
28	MCCA 1,81 MCCA bills BST 1,575,000 @ FOC a line
29	Note say only small entry of MCCA' change into Reg
30	
31	
32	BMT - Bell South Mobility
33	
34	Record on audit trail.
35	
36	
37	
38	
39	C/L notes that T/A compared the affiliated bills
40	monthly class w/ non-affiliate in Dallas
41	WWT
42	
43	
44	
45	



L.M. Berry  
I/A W/P

Letter on the report of FL 12 B

L.M. Berry made following request  
to accept w/ JCO

	000's
To: BST	89
BAPCO	12

Requests relate to following services:

CvL says L.M. Berry prepared for FOC analysis  
who showed that for F/E 92 and after Tax  
ROP is not resulted from the any, not investment  
calculations

As ROP is not, CvL warns forth on

By Note - POC might want to look at this

Teach South  
Re: London per I/A

The services that TSI provides to BAPCO are  
related to BAPCO's auditing publishing services.  
Bapco bills the BOCs for publishing services  
based upon negotiated contract rates published  
in a price - charging chart rate per copy.  
Per TSI Controller T.I. began compliance w/ FOC  
billing rules in Nov 1991 & request was given  
in 1991. The Rate of R. is computed & tracked  
& if included, record in Dept. per  
for.

9-1 15

1	PSC	Anal of above statement from C-L Workpaper
2		First saying when broken then why?
3		Are they other way to FDC + regularly?
4		Pg 96.13
5		Pg 96.13A is revenue trend next
6		
7		
8		<u>Billboard Mobile Data (BMD)</u>
9		
10		Pg I/A + I/L =
11		
12		
13		Attico Revenue Trend sheet is '0'
14		
15		<u>Project Billing</u>
16		
17		Project Billing are the other method with which
18		BSE bills -
19		
20		WP 96.15A to project billing for thru July 4TD
21		96.15B the main.
22		Ry notes PSC
23		Should project billing be at FDC? or less?
24		because some of Co's should be Proj to go
25		into diff. Co's that show into reg.
26		WP 96.15C correct all project billing
27		along w/ 96.15A.
28		
29		Where is Workpaper is audit for FDC? or less?
30		
31		<u>Asset Transfer</u>
32		General Affidavit transferred into period in
33		accordance w/ JCO.
34		WP 96.16C is list of asset transfer
35		for BSE + BSE
36		
37		
38		
39		
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W 11/2/93

1	Under 20 Continued
2	
3	C & L performed the SAS 65 procedure on the following
4	
5	→
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7	
8	→
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11	→
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15	
16	→
17	
18	
19	
20	C & L says M/A report is consistent w/ results
21	of work performed.
22	
23	BCI - Internal Audit - A-20-10-06-A-S
24	Intero Billing & Payroll
25	BCI Adm & Finance
26	August 1992
27	
28	Audit conducted in BCI Adm & Finance Dept.
29	Also if a has a report later in the
30	get copies - Dated Aug 19
31	
32	Re: if A work papers
33	
34	WP 175.176 Procedure for allocating BCI expenses
35	to Cont. Pools & Allocating % to Cont Pools.
36	
37	Pg 75.40 is a BCI - Billy Summary
38	
39	RY look at comparison for JL 91-92
40	why double billed?
41	
42	
43	

9-1 18

Beach 29 - Take total bill 175.42 - 16,350,100 (April)

~~11.25~~ Take Rate Base for April X 11.25 = 12 = 96,900

10,336,688 (175.44)

add 96,900 to ROI taxes = 135,151 (175.41)

Compare ant billed ROI Total 135,754 ?

add ROI RB - ROC = 11.25  
ROI Tax - ROC = 11.25

ROI X 15.76 ÷ 12 = 135,755.17  
April (175.42)

Trusts  
actual  
bill

Beach 29 Continued

Analysis of ROI Price 175.70

Example of Service + Backup 175.42

WP 175.73 to April 92 BCI Billing to BST Summary

WP 175.44 Non Reg Affiliated Rate Base Formula

Beach 30

National Accounts Division - Term Rent  
Cooperation, Cost Development

I/A to 20-18-19-A-5 - BCI National Acc't Div. Mar  
ask for work paper to Review Rent & I/A monthly 1992

1) Per C&L process for selling & developing new  
acc't has no impact on TCO

2) Term reporting  
Per I/A Workpaper

Per C&L note this finding was only .05% affect  
in Reg & not significant enough to put in I/A report  
but it's put in the next letter.

9-1

19

1	WP 88.00	is flow chart of NAD
2	88.10	
3	88.12	Time kept Gumbler
4		
5		
6		
7	Why the difference? How many in each?	
8	Why the different divisions for what Time kept?	
9	How many in each	
10	Why the different types of time report	
11	Any comparison between what is left after - 5%	
12		
13	WP 88.13 part of T/A workpaper is a description	
14	of test performed	
15	Rationale -> Time reporting splits regulatory split	
16	of expenses for T/A purposes & therefore requires tracking	
17		
18		
19		
20		
21		
22		
23		
24		
25	The error between Reg Reporting was 5%	
26	not significant to make a diff.	
27		
28	WP 88.16 is CSL Parallel reporting - Get copy	
29		
30		
31		
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1	Bonus B	Unadjusted Difference			
2		Adjusted Difference			
3					
4	Request 19.1	SUD			
5	19.2	SAD			
6					
7	Request only 19. C1	Testing Expense			
8		+ Network Admin			
9	Very large only from Reg to Non Reg				
10		\$ 9,592,268			
11					
12	Req 19 C1 - then C4				
13	Two adjustments for Testing expense				
14					
15	1) Testing - New Profiles - Network determined that the labor				
16	profile method was the preferred time report method				
17	for all test center employees. Profiles was implemented				
18	in Sept + August Oct 1992. This only to cover				
19	Jan - Aug				
20					
21	6532 Network Admin NR		1869345		
22	6532 " - Ref			1869345	
23					
24	6533 Testing Exp Reg		1220041		
25	6533 " Non-Reg			1220041	
26					
27	2) New Cost Pool (which is common) was established				
28	7/92 - No because of constraints no costs assigned				
29	to cost pool. The was assigned to reg				
30					
31	6533 Test Exp NR		342531		
32	6533 Test Exp Ref			342531	
33					
34	3) 1991 Grants - 1992 Grants 1991 only money				
35	11.3 non reg to reg - for determining average time				
36	for tasks in 1991 & the found for several FRC's				
37	were omitted - as a result average time understated				
38					
39	6533 Net work Admin NR		3144701		
40	6532 Network Admin Ref			3144701	
41	6533 Test Exp NR		9592268		9.1
42	6533 Test Exp Reg			9592268	2.1
43					
44	62				

1 NARUC Audit - Affiliated Transactions - Sunlink  
2 Procedures

3 1)

4 2)

5 3)

6 4)

7 5)

8 Finding - Sunlink's Records have changed less than FDC

9 Chavira Complex - substantial outside market  
10 NPV calculations as best for determining how its occupying  
11 Cost + return

12 Leases compared SBT (48m sq ft) & 11m sq ft &  
13 the lease (36m sq ft)  
14 C&L inspected for comparability  
15 Affiliated 24% of total  
16 Renewed would renew 5yr lease & new  
17 tenant on the 11th year

18 However, subsequent to year end decided  
19 not to renew because mkt. conditions have  
20 changed but C&L did not revise their mkt  
21 analysis

22 C&L's site visit determined that all the  
23 space is comparable except the low  
24 environment space.

25 Engineer Mg's office was the only above avg office

26 C&L did 10 yr NPV calculation to arrive at  
27 a net rate per sq ft of SBT \$

28 Warehouse space - no outside market  
29 interpreted FDC to mean over the life of the lease -  
30 not on a yearly basis

31 To get FDC SA calculated the avg net investment  
32 cost annually for working capital items) & applied  
33 before tax rate of return to determine ROI. Then  
34 increased for deprec. expenses recovered from lease (property 50%)  
35 (if after ROR used - would have had to add income tax)



1	The capex allowed return per sq ft to effective lease charge
2	
3	
4	GAAR uses effective lease rate - average on underages is accumulated & carried forward from year to year
5	
6	
7	FDC has been higher than the lease rate
8	& B included property tax in its calc. of effective lease cost CEL did not - applied
9	1992 - effective Actual , FDC =
10	
11	
12	Jacksonville Warehouse - Actual FDC
13	However, rate proved because total has been lower over the life of the lease
14	
15	
16	St Augustine Warehouse - Actual <sup>2</sup> , FDC <sup>3</sup>
17	
18	
19	Colonial - no outside mkt. (89.9% aff'd)
20	based on 3700 sq ft 98.5% aff'd
21	BSSI - Actual; FDC 31.1% (depr & ROT only)
22	BSSI - Actual \$ FDC \$
23	3700 Bldg Actual \$ FDC \$
24	3200 Bldg is only 15.9% aff'd. Too much done
25	1100 Bldg - (BSE, BLS & BSI) 5.1% aff'd - approx 49% off
26	
27	Net present value calculated using 10% discount rate
28	
29	
30	Did not test September thru x/1 Data series immaterial
31	
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23

SBT  
Notes on C&I WPI's  
1992

kw  
4/21/93

1 TATSE Bellcore Binder 39 -

2  
3 Testing -

4  
5  
6  
7  
8  
9 Data Serv Binder 33

10  
11 Services to Data Serv:

12 Telecomm - Tariff

13 Internal Auditing - Costing Stds

14 Legal - costing Stds

15  
16 From Data Serv:

17 Mkt. of Computers Eg - Preswaling Mkt 46%

18 Sale of Parts -

19 Selected Rep. Servs - Costing Stds.

20  
21 S. Cal Edison <sup>not longer granular</sup> ~~price~~ than SBT but in gen.  
22 non eff. pricing was higher  
23  
24  
25  
26

27 Birmingham E. Alabama Costs were higher  
28 than other non eff. on comparison However -  
29 only 48000 total for each - any error  
30 would probably be immaterial.

31 In Birmingham Parts Costs were up due to  
32 replacing photoconductor of hard disk assemblies  
33  
34  
35  
36  
37  
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42  
43

1	Special Studies Grades 4-6	Audited all major \$ $\frac{1}{3}$ of less significant	
2		Lead & Bldg study consisted of complete floor	
3		Spec. Inventory of 43% of Bt owned & leased	
4		space	
5			
6			
7			
8	Grade 1 (Administrative)	Some affiliates price at less than FCC (BSE) MCCA - rental	
9		of paying units of agency agreements, Pittsburgh, DuPont	
10			
11		Co extrapolated error in time reports for Service	
12		techs (who perform) Cable & TSM - result in	
13		adj of \$ 3,475,599 neg to non neg \$ 12,411,078 moving	
14		to neg.	
15			
16			
17		Errors due to tech's indifference doc. went from 30% to	
18		8% which is \$ 4507,400	
19			
20		Time studies on test center indicated that too much	
21		expense was being allocated to neg non neg \$ 649 mil	
22		looked for - Aug 92 - \$ 12.7 m Adj relates to 1991	
23			
24	Grade 25 - Affil. Tanna General Conf		
25		BellSouth in joint venture w/ Carter's Telecom	
26		Average net rate at Campanile is: The BSC HQ's	
27		rate is: 1st 5 yrs last 5 yrs average of	
28		BellSouth currently kills affil for average net rate	
29		at Campanile or the 1st 5 yrs to last 5	
30		The diff is retained by BSC HQ	
31			
32		In 1990 Deloitte & Touche were hired to develop a framework	
33		for evaluating & comparing RE loans.	
34		NPV of tenants' expected outflow over the life of the	
35		leases that are being compared	
36			
37		The BSC HQ lease provides for an inc. of $\sim$ 8/1/92	
38		changed it to 1/1/93, Budget Average BSC HQ closer	
39		to market.	
40		If this policy was applied at inception the charge would	
41		have been \$ $\frac{1}{2}$ less than the 1st 5 yrs	
42		The 6th year the last 4 yrs	
43			
44			

SRT  
Notes on C&L WPLS  
1992

KW  
4/26/93

1	The Co. adj. down to	\$	1,452,469.80	changed the amt. retained
2	by BSC HQ from	\$	1,452,469.80	to
3	Total adj. in 1992	\$	1,452,469.80	from
4	Total over 10 years	\$	14,524,698	to
5	After changing base to 11/93:			
6	1992 reduction	\$	1,382,352.77	
7	Total 10 yrs.	\$	13,823,527.68	
8	The NPV Rate Adjusted over 10 yrs is			
9				
10	Atlanta - HQ Control acct. Methodology			Binder 47 of 4
11				
12	Binder 47 - ARMIS Reports			
13	ARMIS - Automated Reporting Management Info Systems			
14	required by the FCC if revenues exceed \$100 mil.			
15	C&L's purpose was to determine if procedures &			
16	controls exist & are used to ensure accurate			
17	preparation of ARMIS reports, FCC definitions			
18				
19	To test controls over the report preparation			
20	process:			
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33	Test indicated controls were in place to ensure			
34	accuracy of ARMIS reports			
35				
36	Internal Audit #20-18-36 A-S, Dec 7, 1992 -			
37	recommended that			
38				
39				
40				
41	Audit also suggested			
42				
43	C&L WPLS contained nothing other than the Internal Audit			
44				
45				
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1	Bunder 4 - Census Report				
2	Diff in acct 4360 of 5871.5 made when adj. for working				
3	Differences. Andrus credit booked & GA's partial was				
4	not booked correctly.				
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16			6662 & 6534		
17	6311, 6341 & 6362				
18	CAE Sales Force & Service Technicians				
19	Transferred out of telephone into BS Comm. Ince & BS Comm.				
20	Systems				
21	6633	Testing	Exp. was off	because of adj. booked in 9/2/91	
22	G&A high due to VEER				
23	Increase in legal due to T.S.W. Mta Reg litigation				
24					
25	Bunder 3 - SAD BUD - adjustments copied				
26					
27	Bunder 7 - BST East Cost Pool Level				
28					
29	6613	CPA1	-	one due to advertising room. at closer with placements	
30				newspaper, radio, TV	
31					
32	6624	CP05	-	Transact. increased	
33	6624	act 1020	-	Computer parts salvaged in Jan. (us)	
34	6721	CPA3	Gen.	error in booking a credit voucher	
35				of \$500m	
36	6723	CP01	-	Fla. - Hurricane caused loss of overtime.	
37				Elonned employees.	
38	6725	CP02	-	Legal went up not reg. - inside wire attachment	
39				case	
40	6612	CP05	-	Jan Reg. because of Mts of memory call	
41	6613	CP01	-	Memory call credit caused decrease	
42	6725	CP02	-	Legal Fla. - settlement on Small Up Case	
43				1.7m	
44				debitors acct 6725 CPA2 for 800 & acct	
45				7320 for 900	

1	6724 CPO2 - increase in contract service support
2	of COT for application software right
3	to use fees
4	
5	Binder 8 - BST West Flux
6	
7	6124 CPO8 - large CPE pipeline changes in 6728 CPO5
8	
9	6534 CPO9 NLR      \$ 298,884 } posted to SUSTN
10	Reg                      (298,884)
11	6512 CPO1
12	6534 CPO5 Flux due to conversion in the MARTA system
13	
14	2124 CPO2 Change due to transfer to HQ
15	
16	2124 CPO5 & CPO6 Had CREMS errors
17	
18	6724 CP2 - T in application software right to
19	use fees for upgraded central office
20	software
21	Legal - invoice with litigation transferred to non reg
22	
23	
24	Permanent File - Binders 14 of 24 BST HQ - Time Cycle CART
25	No central problems
26	
27	
28	Binders 1 of 18 - NECA agreement - Employee Benefits
29	BST - Atlanta Binders
30	
31	C&L did a flux analysis of Corp. to state alloc
32	acts & HQ transfer projects
33	
34	Form 3438 - AL, FL, GA, KY, LA, MS, NC, SC, TN
35	% are on 10/70
36	
37	Several changes to C&L Retra due to merger of
38	BSS, SIB, & SCB as of 1/1/92
39	Most significant - inclusion of BSS dollars &
40	above costs on the BST area Books
41	Acquisition of Aircraft from BSS
42	Release Aircraft for Corp Op Exp to Supporting
43	inst (6113 to 2113) & change from leasing to purchasing
44	aircraft assets

Part 64 Under 34-MCCA

MCCA directly market - Rates are established when a contract is entered into & does not change unless customer requests re-estimation. Usually a unit price covering paying service which may be for equip. rental. MCCA then breaks into 2 components for billing purposes.

The bundled price has cost components for customer service, Airfare, Equipment rental.

MCCA's new pricing policy called "gives the salesperson the flexibility to sell within a band of

For rental equip a cost alloc. is performed to get an average cost per page in service. Directly assignable costs are paper deprecy, cost pages, reserves, paper mtr., network deprecy, & network mtr. Remaining costs indirectly attrib based on sample results of billing items.

Agency agreements for netg Network equip covered by 5R & 5CB. Use compared to FDC. Calculated FDC at 18.25

Monthly Income Statement total is shown.

Since the tariff rate is fixed, the variable which MCCA has to price competitively in the mkt. is the equip rental charge. Thus to gain a true picture of the pricing structure, service & rent should be packaged together.

MCCA counsel says agency agreement has no market & thus priced at FDC. Did I miss & said both are below FDC.

COMPANY: SOUTHERN BELL  
TITLE: NARUC AUDIT REVIEW OF INTERNAL AUDITS  
TEST YEAR: 1992  
AUDITOR: KATHY L. WELCH  
DATE: MAY 10, 1993  
WORKPAPER #

I/Aida

AUDIT #A10-13-14-A-SF ✓ MARCH 1992

**BILLING OF CUSTOMER PREMISE EQUIPMENT PAYMENT OPTIONS**

BCI-SALES, BCS-FINANCE, CPE OPERATIONS, CPE SERVICES, BST  
COMPTROLLERS AND INFO SYSTEMS

PURPOSE: ADEQUATE CONTROLS OVER CPE PAYMENT OPTIONS, MEET CO.  
GUIDELINES, CORRECTLY RECORDED AND BILLED.  
ONE SSO FOR EACH PAYMENT OPTION TYPE WAS FOLLOWED FROM CONTRACT TO  
PURCHASE ORDER. LEASE OR LESS CONTRACTS

15

AUDIT NUMBER A10-13-24-A-SF ✓ MARCH 1992

**SALES, INSTALLATION, AND BILLING OF KEY SYSTEMS**

BCI-SALES, BCS-CPE AND FINANCE, BST-INFO SYSTEMS AND FINANCE CORP.  
DATA

KEY SYSTEMS-ARRANGEMENTS OF TELEPHONE SETS AND ASSOC. CIRCUITRY AT  
THE CUSTOMER PREMISE THAT TERMINATE MULTIPLE OUTSIDE LINES ON INDIV.  
SETS. TARGETED TO BUSINESS CUSTOMERS WITH 2-8 LINES. NORSTAR  
DIGITAL KEY TEL. SYST. BY NORTHERN TELECOM IS CURRENTLY BEING  
MARKETED. BCI DOES PRE SALES FUNCTIONS, BCS POST SALES,  
INSTALLATION, AND BILLING.

PURPOSE: EVALUATE CONTROLS OVER SALES, INSTALL. AND BILLING OF KEY  
SYSTEMS.

23

36

A10-13-24-A-SF A10-14-42 A-5? MARCH 1992

**AUTOMATIC MESSAGE ACCOUNTING PROCESS**

BST BILLING, COMPTROLLERS AND INFO SYSTEMS

AUTOMATIC MESSAGE ACCOUNTING (AMA) IS THE INTERFACE BETWEEN NETWORK  
AND COMPTROLLERS. CALL IS MADE AND DATA IS REFORMATED FOR BILLING

PURPOSE WAS FOR GA AND MISSISSIPPI CONTROLS EXISTED OVER RECEIPT AND  
PROCESSING OF MESSAGE DATA.

41

49

**CONFIDENTIAL**

① 9-2



A20-42-21-S-S ✓

MARCH 1992

**RECONCILIATION OF BANK ACCOUNTS**

**BST TREASURY**

PURPOSE REVIEW BANK RECS AT 12/91. RECONC. FOR ALL 11 ACCOUNTS  
AGREED TO HEADQ. TREASURY INFO MGMT SYSTEM. RECONCILING ITEMS OVER  
\$100,000 VERIFIED. JAN. STATEMENTS REVIEWED FOR DEPOSITS IN TRANSIT  
AND OTHER ITEMS.

7

B10-13-71-A-SF ✓

FEBRUARY 1992

**REVENUE-DIRECTORY ADVERTISING**

**BAPCO-MARKETING AND PUBLISHING AND SALES, BERRY-SALES AND BST COMPTROLLERS**

PURPOSE: DETERMINE CONTROLS OVER MARKET ANALYSIS PROCESS AND  
DIRECTORY ADV. ORDER PROCESS OF UPDATING CLASS(CLASSIFIED LISTING AND  
ADVERTISING SUPPORT SYSTEM), THE SETTLEMENT PROCESS BETWEEN BST AND  
BAPCO, RATE TABLE DEVELOPMENT AND ENTRY INTO CLASS, MARKET ANALYSIS  
AND TRANSFER PROCEDURES, THE TSS (TELEPHONE SALES SYSTEM)  
DIRECTORY ADVERTISING REVENUE SETTLEMENTS AUDITED

17  
13  
14

AUDIT NO. B20-43-10-A-S ✓

MARCH 1992

**LOCAL EXCISE TAXES AND PROPERTY TAXES**

**BST COMPTROLLERS, BSC TAX**

23

31

**CONFIDENTIAL**

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9-2

AUDIT E20-77-20-A-SF ✓

MARCH 1992

**ACCESS CONTROL FACILITY**

**BST INFO SYSTEM**

**REVIEW AND EVALUATE THE ADEQUACY OF ACF2 CONTROLS (COMPUTER ASSOCIATES ACCESS CONTROL FACILITY) TO ENSURE PRIVACY AND PROTECTION OF BELLSOUTH MULTIPLE VIRTUAL SYSTEM COMPUTERS (MVS).**

7

AUDIT F20-12-32-A-SF ✓

MARCH 1992

**PAYMENT AGENT OPERATIONS**

**BST BILLING MGMT, COMPTROLLERS, CUST. SERV. MKTO., SERVICE MGMT., TREASURY**

**DETERMINE IF CONTROLS EXIST OVER PAYMENT AGENTS (PA) AND CUSTOMER BILLING RECORDS GET UPDATED ACCURATELY AND TIMELY, AND DEPOSITS PROMPTLY MADE.**

35

51

**CONFIDENTIAL**

③

9-2

AUDIT NO. F10-13-27-S-SAF ✓

FEBRUARY 1992

SALES, INSTALLATION AND BILLING OF LOCAL MEASURED SERVICE

BST COMPTROLLERS, CUST. SERV., INFO. SYST., NETWORK

EVALUATE CONTROLS OVER SALES, INSTAL. AND BILLING OF LOCAL MEASURED SERVICE (LMS) AND DROPBACK SERVICE (DBS) OVER SALES, INSTALLATION AND

BILLING . . .

CHANGES,

OCT 91 TO ,

SUBSCRIBI

IF INVESTI

6

11

AUDIT NO. F10-32-41-S-SF ✓

JANUARY 1992

PLUG-IN INVENTORY CONTROL SYSTEM(PICS) VENDOR SALES AND PURCHASES

BST-NETWORK PLANNING AND ENGINEERING SUPPORT AND SECURITY

EVALUATE PLUG-IN EQUIP. ADMIN. SPECIFICALLY OVER PURCHASES AND DISPOSITIONS.

26

32

36

AUDIT F10-53-06-S-S ✓

MARCH 1992

BILLING AND COLLECTION OF INDEPENDENT CUSTOMER DIR. ADV.

BAPCO-CUST SERV, BST-CUST. SERV.

EVALUATE INTERNAL CONTROL OVER BILLING AND COLLECTION OF ADV. FOR THE INDEPENDENT CO. CUSTOMERS IN THE ORLANDO DIRECTORY.

47

**CONFIDENTIAL**

(4)

9-2

7

AUDIT NO G10-11-03-A-SF ✓

MARCH 1992

**AUTHORIZED SALES REPRESENTATIVE PROGRAM**

**BST-MARKETING DEVELOPMENT AND SALES OP.**

**ASRP-AUTHORIZED SALES REP PROGRAM USED SO A CUSTOMER CAN OBTAIN NETWORK SERVICES WITH COMPLEMENTING TERMINAL EQUIP THROUGH A SINGLE CONTACT POINT.**

8

19

AUDIT NO G-15-08-A-SAF ✓

MARCH 1992

AUDIT NO G-14-41-A-SAF ✓

**AUTOMATIC MESSAGE ACCOUNTING RECORDING; INTEREXCHANGE CARRIER ROUTING**

**BST NETWORK**

**DETERMINE IF CONTROLS EXIST OVER THE RECORDING AND ROUTING OF CALLS TO THE CORRECT INTEREXCHANGE CARRIER (IC)**

20

48

**CONFIDENTIAL**

(5)

9-2

AUDIT NO. H20-36-03-A-SF ✓

MARCH 1992

**PART 64-JOINT COST ORDER INCIDENTAL ACTIVITIES**

**BST-COMPTROLLERS**

INCIDENTAL ACTIVITIES HAVE TO BE AN OUTGROWTH OF REG OP., MUST BE A NON LINE OF BUSINESS, TRADITIONALLY TREATED AS INCIDENTAL BY THE CARRIER, CANNOT IN AGGREGATE EXCEED 1% OF TOTAL REV.

DETERMINE CONTROLS OVER COMPLIANCE WITH FCC RE INCIDENTAL ACTIVITIES.

8  
10

AUDIT NO. H20-51-01-A-S ✓

MARCH 1992

**AFFIRMATIVE ACTION PROGRAMS**

**BST-HUMAN RESOURCES**

EVALUATE CONTROL USED BY BST HUMAN RESOURCES TO ENSURE COMPLIANCE WITH NATIONAL REPORTING SYSTEM ACCORDING TO THE STANDARD AFFIRMATIVE ACTION PLAN FORMAT.

17

AUDIT NO. K10-13-52-A-S ✓

JANUARY 1992

**INSTALLATION OF SPECIAL ACCESS SERVICE**

**BST-NETWORK OPERATIONS**

EVALUATE MANUAL PROCEDURES OF SPECIAL SERVICE CENTERS AND THE INSTALLATION/MTC. CENTER OVER SPECIAL ACCESS SERVICE ORDERS IN KENTUCKY AND NORTH FLA.

24

AUDIT NO L10-13-44-A-SAF ✓

MARCH 1992

**INSTALLATION AND BILLING-PRIVATE NETWORK SERVICE**

**BCI-SALES, BST COMPTROLLERS, MKTG. AND NETWORK**

EVALUATE CONTROLS OVER ETN CHANGES AND DETERMINE IF CUSTOMERS WERE BEING BILLED FOR ELECTRONIC TANDEM SWITCHING FEATURES AND TRUNK TERMINATIONS ON ETN NODES.

31

47

**CONFIDENTIAL**

7-2

AUDIT NO. L20-23-28-A-S

MARCH 1992

✓  
TECHNICAL PUBLICATION EXPENSES  
BST SERVICES MGMT.

DETERMINE IF ADEQUATE CONTROLS OVER TECHNICAL PUBLICATION (5.6 MIL  
SPENT IN ONE YEAR)

6

AUDIT NO. N20-10-09-A-SF

MARCH 1992

✓  
PURCHASE OF ACCOUNTS RECEIVABLE

BST-COMPROLLERS, INTO SYSTEM

DETERMINE ADEQUACY OF CONTROLS TO ENSURE SETTLEMENTS MADE WITH  
CARRIERS TO PURCHASE THEIR ACCOUNTS RECEIVABLE ARE CALCULATED  
ACCURATELY AND PAID IN TIMELY MANNER.

13

AUDIT NO. N20-19-04-A-SF

MARCH 1992

✓  
MATERIALS MANAGEMENT-SURPLUS SALES

BST-PROCUREMENT, PROPERTY AND SERV. MGMT INFO SYST, NETWORK, PFSM,  
FINANCE

Ⓢ DETERMINE IF CONTROLS OVER PROCESSING AND SALE OF SURPLUS MATERIAL IN  
MATERIAL MANAGEMENT SURPLUS SALES AND SURPLUS SALES MANAGEMENT SYSTEM  
(SSMS) ARE ADEQUATE. COULD NOT REVIEW ACCURACY OF ALLOCATION OF SALVAGE  
CREDITS DUE TO RECENT FORMATION OF BST.

31

39

**CONFIDENTIAL**

AUDIT NO. N10-21-22-A-SAF ✓

MARCH 1992

**MASTER CONTRACT BILLING-FACILITY LOCATING SERVICES**

**BST-COMPTROLLERS, NETWORK OPERATIONS**

**DETERMINE IF ACCURATE BILLING, PAYMENTS AND ADHERENCE TO CONTRACT PROVISIONS AND CO. PROCEDURES FOR CONTRACT WORK PERFORMED TO LOCATE AND MARK UNDERGROUND FACILITIES.**

**JUDGEMENTAL SAMPLE OF 88 VOUCHER(370 INVOICES)**

8

21

AUDIT NO. S20-12-11-A-SF ✓

MARCH 1992

**CUSTOMER CONTACTS AND ORDER ENTRY RESIDENCE**

**BST CUSTOMER SERVICE**

**DETERMINE IF CONTROL OVER CUSTOMER CONTACTS AND SERVICE ORDER ENTRY FOR SERVICE NEGOTIATED WITH RESIDENCE CUSTOMERS IN S CAROLINA AND TENNESSEE.**

28

44

**CONFIDENTIAL**

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9-2

AUDIT NO. S20-18-14-A-S ✓

MARCH 1992

INDEPENDENT CO. SETTLEMENTS-S. CAROLINA

BST COMPTROLLERS, EXECUTIVE

EVALUATE CONTROL OVER INDEPENDENT CO. SETTLEMENT PROCESS. SANDHILL, ST STEPHENS AND UNITED WERE SELECTED FOR DETAIL REVIEW. ACCURACY OF DEC. 91 SETTLEMENT EVALUATED. VERIFIED INPUT TO SETTLEMENT WORK SHEETS (FORM 4188 OR 4188-C4).

UPDATING AND RETROACTION ADJ. REVIEWED.

9

AUDIT NO. T10-34-11-S-SF ✓

MARCH 1992

DESIGN AND DEVELOPMENT-CONSTRUCTION OF BST TENNESSEE HEADQUARTER BUILDING

BST-PROPERTY MANAGEMENT

DETERMINE CONTROLS AND PROCEDURES USED BY PROPERTY MANAGEMENT IN PREPARING FOR THE CONSTRUCTION PHASE OF THE PROJECT.

10

AUDIT NO T20-36-01-S-S ✓

MARCH 1992

PART 64-JOINT COST ORDER AFFILIATED TRANSACTIONS-ASSET TRANSFERS PURCHASES AND SALES

BELLSOUTH TEL. COMPTROLLERS, INFO SYST. AND NETWORK

REVIEW TRANSITION INTERNAL CONTROL STRUCTURE AND TO DETERMINE IF CPE BALANCES WERE REASONABLE. PRIMARY CONCERN OF TRANSFER OF FIXED ASSETS WAS COMPLIANCE WITH JCO.

AUDIT OF AFFIL. TRANS. AND CPE AUDITS ARE BEING DONE LATER IN 1992.

31

**CONFIDENTIAL**



AUDIT NO. T20-44-16-A-SAF ✓

MARCH 1992

**CASH RECONCILIATIONS AND SHORT TERM DEBT**

**BST- ASSIST. CONTROLLER, CHIEF ACCOUNTANT, COMPTROLLERS, INFO  
SYSTEMS, TREASURY, AND BSC-CORPORATE FINANCE**

**DETERMINE IF CONTROLS ADQUEQUATE OVER CASH RECONCILIATONS AND SHORT  
TERM DEBT PROCESSES IN ALABAMA, N FLA., AND CO. HQ**

7

24

AUDIT NO. A20-21-14-A-SF ✓

APRIL 1992

**LONG TERM DEBT AND RELATED EXPENSE**

**BST- COMPTROLLERS, TREASURY**

**ENSURE LTD AND RELATED EXPENSES ARE ACCOUNTED FOR ACCURATELY AND  
TIMELY, THAT THE CONVERSION TO BST OF SCB AND SBT RECORDS WAS PROPER,  
AND THAT THE COST OF CAPITAL IS MINIMIZED.**

31

\*\*\*\*\*

43

AUDIT REPORT NO B20-58-09-A-S

JUNE 1992

**BELLSOUTH, DC, INC.**

**BELLSOUTH, DC AND BSC COMPTROLLERS**

**EVALUATE CONTROLS OVER DISBURSEMENTS, INCLUDING EMPLOYEE EXPENSE,  
SUNDRY VOUCHERS, FIELD DISBURSEMENT AND FCC FILING FEE BANK ACCOUNTS,  
AND PETTY CASH FUND.**

50

53

**CONFIDENTIAL** (10)

9-2

AUDIT NO E20-72-12-A-SF ✓

APRIL 1992

**BELLSOUTH DATA NETWORK**

**BST OP, BST TECHNICAL PLANNING/CORP. COMMUN., BST-SHARED SERVICES**

**BSDN PROVIDES TERMINAL ACCESS TO THE MAINFRAME APPLICATIONS AND PROVIDES THE CAPABILITIES FOR BULK DATA TRANSPORTATION BETWEEN DATA CENTERS.**

7

AUDIT NO. E20-74-11-A-SAF ✓

JUNE 1992

**MVS OPERATING SYSTEM IMPLEMENTATION**

**BST-INFO SYSTEMS, SHARED SERVICES, AND TECH PLANNING/CORP COMMUN.**

**ACCURACY OF ALL BST COST, REVENUE AND OPERATIONAL DATA DEPEND ON THE SECURITY AND FUNCTIONING OF THE MULTIPLE VIRTUAL STORAGE MAINFRAME OPERATING SYSTEM. (INTERFACE BETWEEN HARDWARE AND SOFTWARE)**

19

26

48

**CONFIDENTIAL**

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9-2

AUDIT NO. F20-13-11-A-SF  
AUDIT NO F20-17-12-A-SF ✓

JUNE 1992

**BILLING OF COINLESS TELEPHONE SERVICE AND COIN TEL COMMISSIONS AND SETTLEMENTS**

**BST-INFO SYSTEMS CUST. INFO SYSTEM, PUBLIC COMM.**

**REVIEWED ACCURACY OF COIN COMMISSION PAYMENTS FOR COINLESS STATIONS.  
EVALUATED RELIABILITY OF PCIS (PUBLIC COMMUNICATIONS INFO SYSTEM)  
DATABASE AND COMPARED EXTRACTS TO CRIS DATABASE.**

9

AUDIT CONTROL NO F20-32-37-SF ✓

JUNE 1992

**ACQUISITION OF MOTOR VEHICLES AND OTHER WORK EQUIPMENT**

**BST-COMPTROLLERS, INFO SYSTEMS, PROCUREMENT, PROPERTY AND SERVICE  
MGMT STAFF, SERVICES MGMT.**

34

53

**CONFIDENTIAL**

(12)

9-2

**PAYROLL ALLOTMENTS**

**BST-COMPTROLLERS, FINANCE/CORPORATE DATA**

**DETERMINE IF CONTROLS OVER PAYROLL DEDUCTIONS AND REMITTANCES ARE ADEQUATE IN THE CDO AND TENNESSEE PAYROLL OFFICE.**

6  
7  
**INEFFICIENT USE OF FORM PR 7408 NOTED DUE TO LACK OF SORTING BY SS #. PROGRAM CHANGE IN 6/92 SHOULD HAVE CORRECTED.**

**BELLSOUTH PRODUCTS**

**BST COMPTROLLERS, INFO SYST., RESIDENCE AND CONSUMER SERV., TREASURY**

14  
**OBJECTIVE OF BELLSOUTH PRODUCTS, INC (BSP) TO SELL HIGH QUALITY CONSUMER PRODUCTS WHICH WILL ALLOW BELLSOUTH TO MAINTAIN A PRESENCE IN THE MARKET PLACE AND EARN A PROFIT WHILE MINIMIZING FINANCIAL RISK**

17  
**REVIEW CONTROLS OVER SELECTION AND SALE OF CONSUMER PRODUCTS THROUGH USE.**

20

24

53

**CONFIDENTIAL**

(13)

7-2

AUDIT NO H20-23-01-A-SF ✓

JUNE 1992

**ADMINISTRATIVE SERVICES EXPENSES**

**BST-COMPTROLLERS, INFO SYSTEMS, NETWORK/PPSM/FINANCE**

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AUDIT NO H10-39-01-A-SF ✓

MAY 1992

**BST TRANSITIONAL ACCOUNTING PROCESS**

**BST-COMPTROLLERS**

**REVIEW CONTROLS OVER PROCEDURES IMPLEMENTED DURING THE 1991 BST TRANSITION PERIOD TO ENSURE THE INTEGRITY OF THE 1991 FINANCIAL DATA OF SCB, SBT AND BSS ON BOTH JURISDICTIONAL AND EXTERNAL REPORTING ENTITY BASES.**

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NOTE: ARCH

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AUDIT NO. K20-12-27-A-S ✓

MAY 1992

**REVENUE-CARRIER ACCESS BILLING SYSTEM RATE ELEMENT UPDATES AND RATE IMPLEMENTATION**

**BST-COMPTROLLERS, INFO SYSTEMS, REG. AND EXTERNAL AFFAIRS**

**CONTROLS OVER FLOW OF INFO. FROM REG. AND EXTERNAL AFFAIRS TO BILLING MGMT AND THE REVENUE ACCOUNTING OFFICE (RAO) FOR UPDATING RATE FILES AND CUSTOMER ACCOUNTS WHEN TARIFF CHANGES ARE APPROVED.**

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AUDIT NO. L20-12-19-A-S ✓

APRIL 1992

**CABS USAGE RATING AND PROCESSING**

**BST-INFO SYSTEMS**

**THE CARRIER ACCESS BILLING SYSTEM (CABS) USAGE RATING MODULE RATES SWITCHED ACCESS USAGE AND FORMATS INFO WHICH APPEARS ON THE BILL OR BILLING DATA TAPES PROVIDED TO INTEREXCHANGE CARRIERS. THE MECHANIZED ADJ., VERIF., RATE IMPACT AND CORRECTION (MAVRIC) PROGRAM MECHANICALLY VERIFY THE USAGE PORTION FOR ALL END OFFICES ON 100% OF FEATURE GROUP B, C, D AND SUMMARY BILLS. GROUP A AND ANCILLARY ARE VERIFIED MANUALLY.**

**DETERMINE IF CABS USAGE IS ACCURATELY RATED AND VERIFIED.**

42

**CONFIDENTIAL**

14

9-2

AUDIT NO. L20-32-41-A-SF ✓

JUNE 1992

**PLUG-IN INVENTORY CONTROL SYSTEM**

**BST-CENTRAL OF OP SUPPORT, MATERIAL SERV., NETWORK OP, PLANNING AND ENG. SUPPORT**

**DETERMINE IF CONTROLS OVER PICS( PLUG IN INV. CONTROL SYSTEM) IS FUNCTIONING.**

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AUDIT M20-12-22-A-SF ✓

APRIL 1992

**CABS-BILLING AND COLLECTION SERVICES**

**BST-BILLING MGMT, COMPTROLLERS, CARRIER SERVICES, AND INFO SYSTEMS**

**DETERMINE IF CONTROLS AND PROCEDURES ASSOCIATED WITH THE BILLING OF B & C SERVICES ARE EFFECTIVE. FIELD WORK DONE IN REGIONAL ACCTG OFF IN MISSISSIPPI AND GEORGIA, BILLING MGMT, CARRIER MKTG, AND INFO SYSTEMS IN CO. HQ. INFO FROM SEPT 91 TO FEB 92.**

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NOTE: PAUL

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AUDIT NO. M20-12-23-A-S ✓

APRIL 1992

**CARRIER ACCESS BILLING SYSTEM( CABS) SWITCHED ACCESS USAGE TRACKING**

**BST-BILLING MGMT, COMPTROLLERS, INFO SYSTEMS, NETWORK-ADMIN OP.**

**ACCESS USAGE IS PROCESSED IN THE CUSTOMER RECORDS INFO SYSTEM-MESSAGE PROCESSING ( CRIS-MP) AND SUMMARIZED AND BILLED TO INTEREXCHANGE CARRIER (IC) BILLING ACCOUNTS IN CABS.**

**DETERMINE IF CONTROL OVER CABS USAGE TRACKING WERE ADEQUATE TO HELP ENSURE THE COMPLETE AND ACCURATE UPDATE OF ACCESS USAGE TO IC BILLING ACCOUNTS.**

34

AUDIT M20-12-49-A-SF ✓

JUNE 1992

**BILLING QUALITY**

**BST-BILLING MGMT, COMPTROLLERS**

**DETERMINE IF THE BILLING QUALITY PLAN IS RELIABLE AND ADEQUATE MEASUREMENT OF BILLING QUALITY (BQP HAS 5 INDEXES WHICH FORMERLY COMPRISED THE KEY SERVICE AND REVENUE INDICATORS KSRJ) TESTS CONDUCTED IN LOUISIANA, S CAROLINA AND CO. HQ.**

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**CONFIDENTIAL**

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7-2

AUDIT M20-21-31-A-SF

APRIL 1992

**PURCHASING OFFICE SUPPLIES**

**BST-COMPTROLLERS, INFO SYSTEMS, PROCUREMENT, PROPERTY AND SERV. MGMT**

**DETERMINE IF PROCEDURES AND CONTROLS OVER THE PURCHASING OF OFFICE SUPPLIES ARE ADEQUATE**

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AUDIT NO. M20-23-31-A-S ✓

JUNE 1992

**CORPORATE CHARGE CARD PLAN**

**BST-TREASURY**

**BELLSOUTH CORP AND AMERICAN EXPRESS TRAVEL RELATED SERVICES CO, INC (AMEXCO) ISSUE DESIGNATED EMPLOYEES ARE ISSUED A CORPORATE CHARGE CARD TO BE USED FOR TRAVEL AND OTHER BUS. EXP. APPROX 20,500 HAD CARDS.**

**PURPOSE OF AUDIT TO EVALUATE THE EFFECTIVENESS OF CONTROLS OVER THE CORP. CHARGE CARD PLAN**

18

AUDIT NO. N20-31-10-R-SF ✓

MAY 1992

**VERIFICATION AND RECONCILIATION OF GARAGE, TOOLS, AND OTHER WORK EQUIP.**

**BST-COMPTROLLERS; INFO SYSTEMS; NETWORK; PROPERTY, PROCUREMENT AND SERVICES MGMT; PUBLIC SERVICES; SECURITY**

**REAUDIT**

**SAMPLE SELECTED FROM GEPRS DATABASE. PHYSICAL INV. DONE.**

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**CONFIDENTIAL**

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AUDIT NO. S20-27-07-A-SF ✓

JUNE 1992

**MATERIALS MANAGEMENT-TRANSPORTATION EXPENSE**

**BST-PROCUREMENT, PROPERTY AND SERVICES MGMT(PPSM), INFO SYSTEMS**

**PPSM'S TRANSPORTATION GROUP PAYS ALL TRANSPORTATION BILLS FOR COMMON CARRIERS AND INPUTS INTO THE INTEGRATED TRANSPORTATION MGMT SYSTEM(ITMS) FOR EDITING, TRACKING AND WEEKLY VOUCHERING**

**DETERMINE IF CONTROLS IN PLACE OVER THE USE OF COMMON CARRIERS IN TRANSPORTING CO. MATERIALS AND ARE ADEQUATE TO ENSURE THAT BILLING IS ACCURATE AND EXPENSES ARE MINIMIZED.**

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AUDIT NO. T20-11-14-A-SF ✓

JUNE 1992

**SHARED NETWORK FACILITY AGREEMENT (SNFA) BILLING**

**BST NETWORK BUDGETS/ADMIN/SUPPORT**

**EVALUATE ACCURACY AND EFFECTIVENESS OF CONTROLS OVER SNF SIMPLIFIED BILLING.**

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AUDIT NO. T20-13-55-R-SF ✓

JUNE 1992

**MEGALINK AND SYNCHRONET SERVICES-BILLING**

**BST-BUS SERV, CUST. SERV, SALES VP**

**MEGALINK ALLOWS CUSTOMERS TO CREATE THEIR OWN DIGITAL NETWORKS FOR HIGH-SPEED VOICE, DATA, AND IMAGE TRANSPORT. SYNCHRONET ENABLES CUSTOMERS TO TRANSMIT DATA IN A DIGITAL FORMAT.**

**REAUDIT OF**

**BILLING OF THESE SERVICES.**

33

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**CONFIDENTIAL**



**INTERCOMPANY BILLING AND PAYMENTS**

**BCI ADMIN AND FINANCE**

JULY 1991 BELLSOUTH COMMUNICATIONS, INC (BCI) BECAME WHOLLY OWNED SUB OF BELLSOUTH BUSINESS SYSTEMS, INC WHICH IS A WHOLLY OWNED SUB OF BST. BCI IS A COST CENTER WHICH MARKETS PRODUCTS AND SERVICES FOR BST AND OTHER BELLSOUTH COMPANIES AND WHICH BILLS 100% OF EXPENSES TO THESE COS.  
TURN, BST P:

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TO DETERMINE THAT PROCEDURES AND CONTROLS EXIST AND ARE ADEQUATE OVER THE BCI INTERCO BILLING AND PAYMENT PROCESS.

**CARRIER ACCESS BILLING SYSTEM (CABS)-BILL GENERATION**

**BST BILLING MGMT, CUST. INFO SERVICES**

TO DETERMINE IF CONTROLS ARE ADEQUATE TO ENSURE TIMELY GENERATION OF COMPLETE AND ACCURATE IC BILLS.

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**COST ALLOCATION PROCESS**

**BSC-COMPTROLLERS**

TO EVALUATE THE ADEQUACY AND EFFECTIVENESS OF IC AND PROCEDURES OVER THE COST ALLOCATION PROCESS.

REVIEWED JULY 1992 CORP SERV BILLING TO ENSURE COST ALLOC. ARE COMPLETE AND ACCURATE. COPS SUMMARY REPORT RECONCILED TO COPS TRANSACTION JOURNAL. COPS AND PROJECT DOWNLOAD RECONCILIATIONS WERE EVALUATED FOR COMPLETENESS AND ACCURACY. FOR ONE RESPONSIBILITY CODE (RC) IN JULY 1992, DIRECT COSTS AND OVERHEAD ALLOCATIONS WERE RECALCULATED BASED ON THE APPLICABLE FACTOR REFERENCE NUMBER (FRN) AND ASSOCIATED OVERHEAD RATES. FILE BACKUPS, PHYSICAL AND LOGICAL ACCESS CONTROLS OVER THE LOCAL AREA NETWORK(LAN) WERE EVALUATED.

STAT SAMPLE OF 50 COST ASSIGNMENT FORMS (CAF) WAS SELECTED TO DETERMINE IF PROPER APPROVAL BY THE ORIGINATING DEPT, REVIEW BY CORP ACCTG STANDARDS DISTRICT AND REASONABLENESS OF COST ALLOCATION METHODOLOGY. METHODOLOGY ON CAF TRACED TO POLICY GUIDE AND TO FRN DESCRIPTION REPORT. NON COMPOSITE AND COMPOSITE FRN WERE RECOMPUTED. CONTROLS OVER THE ALLOC OF EXPENSES USING CX CODES WERE EVALUATED. FIXED ASSET TRANSFERS TESTED FOR COMPARISON OF NET BOOK VALUE TO ESTIMATED FAIR MARKET VALUE.

CONTROLS OVER THE ADMIN OF CX CODES NEED STRENGTHENING. CX CODES ARE ASSIGNED IF THE FUNCTION OR SERVICE PERFORMED BY AN EMPLOYEE DIFFERS FROM THEIR NORMAL RESPONSIBILITIES. SHOULD USE CX CODE AND RC WHEN REPORTING PAYROLL AND EXPENSES.

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**CONFIDENTIAL**

9-2

AUDIT NO. B21-10-04-A-S

SEPTEMBER 1992

**AFFILIATED TRANSACTIONS**

**BSE-COMPTROLLERS**

TO DETERMINE IF BSE IS IN COMPLIANCE WITH ICO RULES PER CAM AND RELATED CO POLICY AND TO DETERMINE IF CONTROLS ARE ADEQUATE TO ENSURE ONGOING COMPLIANCE.

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AUDIT NO. B20-44-11-A-S ✓  
AUDIT NO. B20-56-06-A-S ✓

AUGUST 1992

**BELLSOUTH PENSION FUND**

BAPCO-COMPTROLLERS, BMI-COMPTROLLERS, BSC-COMPTROLLERS, HUMAN RESOURCES, BENEFIT ADMIN, TREASURY, BSE COMPTROLLERS, HUMAN RES, BST COMPTROLLER, HUMAN RES., INFO SYSTEM

DETERMINE IF CONTROLS OVER CALCULATION AND DISBURSEMENT OF PENSION FUND ASSETS AND PREP OF ACTUARIAL DATA OK

17

AUDIT NO. E20-71-12-A-SF ✓

AUGUST 1992

**AUTOMATED PRODUCTION CONTROL**

**BELLSOUTH TEL. INC. OPERATIONS**

EVALUATE THE ADEQUACY OF APC CONTROLS THAT HELP ENSURE THE RELIABILITY, INTEGRITY AND EFFICIENCY OF JOB SCHEDULING AND PROCESSING ON THE MVS COMPUTERS IN BST. REVIEWED CONTROLS OVER THE RELIABILITY AND INTEGRITY OF THE APC MODULES, JOB CONTROL LANGUAGE MASTER FILES, AND SCHEDULE DATA FILES, SAFEGUARDING OF SCHEDULING INFO AND PRODUCTION DATA FILES, COMPLIANCE WITH CORP POLICIES AND PROCEDURES, ACCOMPLISHMENT OF GOALS AND OBJECTIVES, AND ECONOMIC AND EFFICIENT USE OF RESOURCES.

29

AUDIT NO. E20-75-10-S ✓

AUGUST 1992

**INFORMATION MANAGEMENT SYSTEM**

**BST OP, BST TECH PLANNING AND CORP COMM., BST SHARED SERVICES**

DETERMINE EFFECTIVE ADMIN OF THE INFORMATION MANAGEMENT SYSTEM (IMS) WHICH IS IBM'S GENERAL PURPOSE BUSINESS DATABASE MGMT SYSTEM THAT PROVIDES BOTH DATABASE AND DATA COMMUNICATIONS FACILITIES.

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**CONFIDENTIAL**

(19)

9-2

**BELLCORE CONSORTIUM AUDIT**

**BELL COMMUN. RESEARCH-COMPROLERS, COMPUTING TECH, INTEGRATED BUS. SYST, PROVISIONING SYSTEM**

**REVIEWED FOR PROPER AUTHOR, DESCRIPTION AND CATEGORIZ. OF PROJ., ACCURATE AND COMPLETE ACCUM. OF COSTS INCLUDING TIME REPORTING, USE OF APPROVED AND EQUITABLE COST ALLOC. AND BILLING FACTORS AND METHODOLOGIES, USE OF TIMELY, ACCURATE AND CURRENT BILLING PROCEDURES, TIMELY AND ACCURATE APPLICATION OF BILLING CREDITS, USE OF APPROVED AND EQUITABLE FIRM QUOTE PRICING PROCEDURES, INFO SYSTEM CONTROLS FOR APPLICATION AND SYSTEM SOFTWARE CHANGE CONTROL, SYSTEM DEVELOPMENT METHODOLOGIES, SYSTEM AND PHYSICAL SECURITY, AND COMPUTER OP, AND EFFECTIVENESS OF CORRECTIVE ACTION TO THE 1991 CONSORTIUM AUDIT.**

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**CPE-INSTALL. AND BILLING OF TELCOM MGMT SYSTEMS**

**BCI-SALES, BCS-CPE OP, FINANCE, MATERIAL MGMT, BST-INFO SYST TECH PLANNING, CORP COMM**

**DETERMINE IF INSTALLATION AND BILLING OF TELECOMMUNICATION MANAGEMENT SYSTEMS WERE IN COMPLIANCE WITH MGMT. OBJECTIVES RE EFFICIENCY AND ACCURACY. TELCO. MGMT. PRODUCTS CONSIST OF CALL DETAIL REPORTING EQUIP. WHICH RETAINS CALL DETAIL FOR MONITORING AND ALLOCATING TELECOMMUNICATION COSTS. PRIMARILY INSTALLED BY SUMMA FOUR AND TELCO RESEARCH.**

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**CONFIDENTIAL**

9-2

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**INTERCOMPANY BILLING**

**BST-COMPTROLLERS, INFO SYSTEMS**

**EVALUATE CONTROLS OVER BST INTERCOMPANY BILLING TO OTHER COS,  
AFFILIATED AND NON AFFIL TO ENSURE THESE COS WERE BILLED PROPERLY AND  
IN ACCORDANCE WITH THE JCO.**

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**CUSTOMER RECORD INFORMATION SYSTEM-CREDIT RATING AND TREATMENT HISTORY**

**BST-CUSTOMER SERVICES, INFO SYSTEMS**

**EVALUATE THE EFFECTIVENESS OF CONTROLS OVER CUSTOMER CREDIT RATINGS  
AND TREATMENT OF CUSTOMER ACCOUNTS.**

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**CONFIDENTIAL**

AUDIT NO. G20-32-53-A-SF ✓ SEPTEMBER 1992

**BUILDING UTILITY AND SUNDRY BILL PAYMENTS**

**BST-PROPERTY MGMT.**

**ALABAMA AND GEORGIA AUDIT TO DETERMINE WHETHER CONTROLS ENSURE THAT BUILDING MAINTENANCE COSTS ARE MANAGED IN ACCORDANCE WITH CO. POLICY AND MGMT. OBJ.**

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AUDIT NO. G20-32-58-A-SF ✓ JULY 1992

**PPSM-ENERGY CONTROL**

**BST-PROP MGMT, STAFF SUPPORT**

**PROPERTY MANAGEMENT IS RESPONSIBLE FOR ENERGY CONTROL BY MODERNIZING HEATING AND AC SYSTEMS AND COMPLYING WITH THE CLEAN AIR ACT.**

**IN GA AND ALABAMA DETERMINED IF ENERGY USAGE IS MANAGED IN ACCORDANCE WITH CO. POLICY AND MGMT. OBJ.**

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AUDIT NO. G20-64-02-A-SF ✓ SEPTEMBER 1992

**POLITICAL ACTION COMMITTEE-STATE**

**BST-COMPTROLLERS, REG., AND PUBLIC AFFAIRS, TREASURY, STATE POL ACTION COMM**

**EVALUATE CONTROLS FOR ACTIVITY ASSOCIATED WITH THE EIGHT SPACS.**

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**CONFIDENTIAL**

(22)

9-2

AUDIT NO H20-25-05-A-SF ✓

SEPTEMBER 1992

MEDICAL ASSISTANCE PLAN/HEALTH MTC. ORG.

BSC-BENEFITS, PLANNING AND ADMIN, TRUST ASSET MGMT, BSE-COMPTROLLERS,  
BST-BENEFIT ADMIN COMPTROLLERS

EVALUATE CONTROLS OVER ADMIN OF MEDICAL ASSISTANCE PLAN, BMO'S AND  
THE TRUST.

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AUDIT H20-53-23-A-SF ✓

SEPTEMBER 1992

EXCEEDING CUSTOMER EXPECTATION LEVELS(EXCEL) MAJOR BUSINESS CUST  
OVERALL SATISFACTION PLAN

BBS-SALES OP., BCI-SALES, BST-EXEC. ASSIST AND SEC., STRATEGIC MKT.  
PLANNING

THIS AUDIT WAS PERFORMED TO ASSESS THE ADEQUACY AND EFFECTIVENESS OF  
CONTROLS OVER THE CSP I PROCESS (CUSTOMER SATISFACTION PLAN)

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AUDIT NO. K20-14-02-S-S ✓

JULY 1992

OPERATOR ASSISTANCE SERVICE-DPRS

BST-OPERATOR SERVICES

EVALUATE CONTROLS OVER DUAL PARTY RELAY SERVICE (DPRS)

27

AUDIT K20-21-37-A-SF ✓

AUGUST 1992

PURCHASING OP-CONTRACTS, REPAIR, SERVICE AND RETURN EQUIP.

EVALUATE ADMIN OF REPAIR SERVICE AND RETURN CONTRACTS.

31

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**CONFIDENTIAL**

23

9-2

AUDIT M20-23-10-A-SF ✓

AUGUST 1992

**DISBURSEMENTS**

**BCS-CONTROLLERS**

**BCS IS RETAILER OF CUSTOMER PREMISE EQUIP AND TELECOM PRODUCTS AND IS  
HQ IN ROANOKE, VIRG.**

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AUDIT NO. <sup>m</sup>21-24-29-A-SAF ✓

SEPT. 1992

**PREMISES MKTG. INCENTIVE COMPENSATION PLAN**

**BCI-BUSINESS SALES  
BST-INFO SYSTEM**

**REVIEW CONTROLS OVER MARKETING COMP SYSTEM FOR INTEGRITY OF DATA,  
COMPLIANCE WITH PLAN AND ACCOMPLISHMENT OF PLAN OBJECTIVES.**

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**CONFIDENTIAL**

(24)

9-2

AUDIT NO N20-12-39-A-SF ✓

SEPTEMBER 1992

**MESSAGE GUIDE PROCESSING**

**BST-COMPTROLLERS, INFO SYSTEMS**

EVALUATE CONTROLS OVER GUIDE PROCESSING. MESSAGE GUIDES ARE CREATED, UPDATED, AND MAINTAINED IN THE CUSTOMER RECORDS INFO SYSTEM IN ORDER TO SORT AND GUIDE MESSAGES TO CUST. ACCTS. FOR RATING AND BILLING.

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AUDIT NO. N20-32-01-A-SF ✓

SEPTEMBER 1992

**ACQUISITION OF RIGHT OF WAY(ROW)**

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AUDIT NO. T20-12-08-A-SF ✓

AUDIT NO. T21-12-08-SF ✓

AUGUST 1992

**ADMINISTRATION OF 911/E911 SALI SERVICE-NETWORK OPERATIONS AND BILLING AND REMITTANCE**

**BST COMPTROLLERS, INFO SYSTEMS, MARKETING, NETWORK, BCI MARKETING**

**BASIC 911-ROUTES EMERGENCY CALLS TO ONE POINT**

**ENHANCED 911-SELECTIVE ROUTING, NUMBER ID AND LOCATION ID**

32

**CONFIDENTIAL**

46

(25)

9-2



AUDIT NO. T20-42-24-R-SF ✓ AUGUST 1992  
REVENUE-JOURNAL PROCESS  
BST-COMPTROLLERS

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AUDIT NO. T20-54-03-A-SF ✓ SEPTEMBER 1992  
COIN COLLECTION OPERATIONS  
BST-MATERIAL SERVICES, PUBLIC COMMUNICATIONS  
DETERMINE IF CONTROL OVER COIN COLLECTIONS PROPERLY SAFEGUARDED.

11

AUDIT NO. A20-24-22-A-SF ✓ DECEMBER 1992  
PERSONAL VEHICLE REIMBURSEMENT PLAN  
BCS-HUMAN RESOURCES, BST-COMPTROLLERS, FINANCE/NETWORK/PPSM, HUMAN  
RESOURCE DEVELOPMENT, SERVICES MANAGEMENT  
DETERMINE IF CONTROLS OVER PERSONAL VEHICLE REIMBURSEMENT PLAN (PVRP)  
ARE ADEQUATE AND IF PREVIOUS AUDIT FINDINGS WERE CORRECTED.

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**CONFIDENTIAL**

(26) 9-2

AUDIT NO. B20-23-39-A-S

OCTOBER 1992

**OFFICER AND BOARD MEMBER EXPENSE REVIEW**

**BSC-ALL DEPARTMENTS**

**DETERMINE IF OFFICERS AND DIRECTORS EXP. ARE IN COMPLIANCE WITH CORPORATE GUIDELINES AND IRS REGULATIONS. SEPT. 91-AUG. 92 EXAMINED.**

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AUDIT NO. B20-23-45-A-S

OCTOBER 1992

**PROPRIETY OF EMPLOYEE EXPENSES**

**BSC**

**DETERMINE IF EMPLOYEE EXPENSES ARE IN ACCORDANCE WITH CORP. POLICIES.**

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AUDIT NO. B20-44-02-A-S

OCTOBER 1992

**CASH MANAGEMENT AND INVESTMENTS**

**BSC TREASURY**

**CASH MANAGEMENT IS PROCESS WHERE CO SEEKS TO OPTIMIZE CASH FLOW TO FULFILL CASH REQUIREMENTS ON A TIMELY BASIS AND REASONABLE COST AND TO PROVIDE SUFFICIENT PROTECTION OVER CASH.**

**TO EVALUATE INTERNAL CONTROLS THAT ENSURE RELIABILITY OF CASH RECORDS, SAFEGUARDING ASSETS, AND DETERMINE IF CASH MGMT. AND INVESTMENT PROCEDURES AND METHODS OF OPERATION ARE ADEQUATE AND BEING FOLLOWED.**

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AUDIT E20-71-30-S ✓

AUDIT E20-71-40-S ✓

OCTOBER 1992

**REGIONAL DATA CENTER OPERATIONS AND MINICOMPUTER OPERATIONS CENTER OPERATIONS**

**BST-OPERATIONS, BST-TECH. PLANNING/CORP. COMM., SHARED SERV. AND PROP MGMT**

**EVALUATE CONTROLS TO ENSURE COMPLETE, ECCURATE, TIMELY DATA PROCESSING IN A SAFE, SECURE, AND ENVIRONMENTALLY CONTROLLED OP. CENTER.**

36

AUDIT NO. E20-73-20-A-S ✓

OCTOBER 1992

**COMPUTER ASSOCIATES ONE (CA-1) TAPE MGMT SYSTEM**

**BST-IS OPERATIONS**

**DETERMINE IF CONTROLS OVER MTC, SECURITY, AND USE OF CA-1 WHICH IS THE SOFTWARE Pkg. USED TO MAINTAIN THE TAPES IN THE MULTIPLE VIRTUAL SYSTEM ENVIRONMENT.**

43

**CONFIDENTIAL**

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9-2

**DISK MANAGEMENT**

**BST INFO TECH PLANING AND SUPPORT, OPERATIONS**

**REVIEW CONTROLS OVER RLIABILITY, INTEGRITY, AND EFFICIENCY OF MANAGING DIRECT ACCESS STORAGE DEVICES(DASD) HARDWARE AND STORAGE POOLS ON THE MVS COMPUTERS IN BST.**

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**VIRTUAL ADDRESS EXTENSION SYSTEM/VIRTUAL MEMORY OPERATING SYSTEM (VAX/VMS)**

**BST-NETWORK BUDGETS/ADMIN/SUPPORT, OPERATIONS, NETWORK OP. SUPPORT, SHARED SERVICES**

**REVIEW CONTROLS TO ENSURE INTEGRITY, SECURITY AND ADMIN OF VAX/VMS OPERATING SYSTEM.**

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**SYSTEM DEVELOPMENT LIFE CYCLE METHODOLOGIES**

**BST-VARIOUS**

**THE PURPOSE OF BELLSOUTH SYSTEM DEVELOPMENT LIFE CYCLE(SDLC) METHODOLOGY IS TO DEFINE A CONTROLLED, AUTHORIZED PROCESS FOR BUILDING SOFTWARE SYSTEMS WITH DISTINCT PHASES FOR PLANNING, DESIGNING, DEVELOPING AND IMPLEMENTATION.**

**DETERMINE IF AUDITED PROJECTS ARE IN COMPLIANCE WITH THE SDLC METHODOLOGY AS DEFINED IN EI15. BSP 007. AND 008.**

342  
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25 PROJECTS REVIEWED.

**15 OF THESE WERE TOTALLY OR PARTIALLY DEVELOPED BY OUTSIDE VENDORS, AND 10 PROJECTS THAT IMPLEMENTED CORRECTIVE ACTION IN RESPONSE TO THE PRIOR AUDIT. NEW PROJECTS INCLUDED IN THIS AUDIT PRIMARILY SELECTED BY OBTAINING EXTRACTS OF VOUCHERS PAID TO VENDORS FOR APPLICATION SOFTWARE DEVELOPMENT DURING 1992. OVER \$50,000 WERE TRACED TO A PROJECT MANAGER OR PRODUCT MANAGER. VERIFIED PROJECT DOCUMENTS WERE PROPERLY COMPLETED AND APPROVED.**

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**CONFIDENTIAL**

28 9-2

AUDIT NO F20-12-30-S-SAF ✓

OCTOBER 1992

**CENTRALIZED MAIL REMITTANCE-RESULTS (CMR)**

**BST-COMPTROLLERS, INFO SYSTEMS, TREASURY**

**EVALUATE ACCURACY OF CMR RESULTS REPORTING, WITH SPECIFIC EMPHASIS ON CARRYOVER. TESTS DONE IN MIAMI AND NASHVILLE CMR UNITS. UNANNOUNCED VISITS MADE AFTER WORKING HOURS.**

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12

AUDIT NO. F20-13-02-R-SAF ✓

DECEMBER 1992

**BILLING FOR INSIDE WIRE MTC. PLAN**

**BST-CUST SERV, CUST SERV STAFF, INFO SYSTEM, LEGAL, PRICING AND REGULATORY, PUBLIC SWITCHED NETWORK SERVICES**

**SEQIX-INSIDE WIRE MTC. AND TROUBLE ISOLATION PLAN**

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**DETERMINE IF CORRECTIVE ACTION TAKEN ON MANAGEMENT LETTER ISSUED IN CONJ. WITH AUDIT F00-19-67-A-SAF.**

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**11,457 FOR FLA AND 9,483 FOR GA WERE NOT BILLED IN ACCORDANCE WITH THE PRICING GUIDE. CO IS GOING TO ELIMINATE THE REQUIREMENT THAT IF A CUSTOMER SUBSCRIBED TO AN INSIDE WIRE MTC. PLAN, ALL LINES AT THE CUSTOMER PREMISE MUST BE CHARGED EFFECTIVE MARCH 1, 1993.**

34

AUDIT NO. F20-13-08-R-S ✓

DECEMBER 1992

**PROVISIONING AND BILLING OF CELLULAR INTERCONNECTION SERVICES**

**BST-CARRIER SERVICES, COMPTROLLERS, INFO SYSTEMS, NETWORK**

**CELLULAR INTERCONNECTION SERVICES CONSISTS OF THE CARRIER AND OR TRUNK FACILITIES AND TERMINATIONS WHICH CONNECT THE CELLULAR MOBILE CARRIERS (CMC) MOBILE SYSTEMS TO THE BST NETWORK.**

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**CONFIDENTIAL**

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AUDIT NO. F10-13-60-A-SAF ✓ OCTOBER 1992

**SALES, INSTALLATION AND BILLING OF TOUCHSTAR SERVICES**

**BST-COMPTROLLERS, CUSTOMER SERVICES, NETWORK OPERATIONS, INFO SYSTEMS BILLING, BILLING MGMT.**

**TOUCHSTAR-CALL RETURN, REPEAT DIALING, CALL SELECTOR, PREFERRED CALL FORWARDING, CALL BLOCK, CALL TRACING AND CALLER ID.**

**DETERMINE IF IC TO ACCURATELY BILL AND PROVIDE SERVICE FOR TOUCHSTAR FEATURES AS REQUESTED BY THE CUSTOMER.**

9

AUDIT NO. F20-21-41-S-SAF ✓ DECEMBER 1992

**PURCHASING-VENDOR AND SUPPLIER QUALIFICATIONS, GENERAL CONTROLS AND ADMIN**

**BST-COMPTROLLERS**

**AUDIT PERFORMED IN CONJUNCTION WITH A SECURITY INVESTIGATION INTO ALLEGATIONS OF BILLING IMPROPRIETIES RELATED TO OUTSIDE COURIER SERVICE UTILIZED BY THE CENTRALIZED MAIL REMITTANCE (CMR) OFFICE IN MIAMI. CMR RELYS ON OUTSIDE COURIERS TO DELIVER PAYMENT MAIL FROM POST OFFICE AND DELIVER DEPOSIT CHECKS TO BANKS AT END OF DAY. ALL VOUCHERS PROCESSED FOR COURIER SERVICE BY CMR SINCE 1990 OBTAINED AND REVIEWED FOR CONTRACT #, CERTIFICATION, REASONABLENESS, CONSISTENCY, PROPER APPROVING AUTHORITY AND APPROPRIATE SUPPORTING DOC. COMPARISON OF OTHER COURIER COSTS AT OTHER CMRS DONE.**

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**CONFIDENTIAL**

AUDIT F20-24-15-A-SF ✓

DECEMBER 1992

ENGINEERING TIME REPORTING

BST-VARIOUS

DETERMINE IF CONTROLS SUFFICIENT TO SUPPORT THE ACCURACY OF TIME REPORTED BY WORK REPORTING ENGINEERS AND COMPLIANCE WITH GUIDELINES.

JULY 1992 GA AND KENTUCKY USED.

7

AUDIT NO. F20-24-35-R-S ✓

NOVEMBER 1992

SALES AWARD PROGRAM-NON-CONTACT PERSONNEL

BST-COMPTROLLERS, CUSTOMER SERVICES MKTG, CUST. SERVICE, ETC

NON-CONTACT SALES (NCS) PROGRAMS WERE DESIGNED TO STIMULATE REVENUE SUPPLEMENTAL TO REVENUE GENERATED BY THE COMPANY'S SALES ORGANIZATIONS.

16

23

AUDIT NO. F20-28-03-A-S ✓

OCTOBER 1992

MOTOR VEHICLE PREVENTIVE MAINTENANCE PROGRAM

BST-PROCUREMENT, PROPERTY AND SERVICES MGMT.

SCHEDULING OF PREVENTIVE MAINTENANCE IS PERFORMED BY FLEET SUPPORT IN THE FLEET OPERATIONS CENTER IN S. CAROLINA USING THE FLEET OPERATIONS SUPPORT SYSTEM (FOSS)

EVALUATE CONTROL OVER PREVENTIVE MTC. PROGRAM FOR CO. MOTOR VEHICLES.

28

34

AUDIT NO. F20-32-56-A-S ✓

DECEMBER 1992

PROPERTY MGMT-REAL ESTATE BUILDING AUTOMATION NETWORK/REMOTE MONITORING

BST-PROPERTY MGMT.

BUILDING AUTOMATION CONTROL EQDIP. DESIGNED TO ENHANCE ENVIRONMENTAL OPERATIONS AND DECREASE COSTS. BUILDING FACILITIES MGMT SYSTEM (BFMS)-ORIGINALLY DESIGNED FOR AUTOMATED ENERGY MGMT AND CENTRALIZED ALARM REPORTING.

DETERMINE IF CONTROLS ENSURE THAT REAL ESTATE BUILDING AUTOMATION NETWORK AND REMOTE MONITORING SYSTEMS ARE FUNCTIONING AS INTENDED.

40

**CONFIDENTIAL**

(31)

9-2

AUDIT G20-12-13-A-S ✓

DECEMBER 1992

SERVICE ORDER ASSIGNMENT

BST-NETWORK OP, INFO SYST.

EVALUATE EFFECTIVENESS OF CONTROLS OVER SERVICE ORDER ASSIGNMENT PROCESS, MECHANIZED AND MANUAL.

6

AUDIT G11-13-71-R-S ✓

DECEMBER 1992

DIRECTORY ADVERTISING UPDATES TO RCRIS

BAPCO-COMPTROLLERS, CUSTOMER SERVICES, MKT AND PUBLISHING, BST-COMPTROLLERS, INFO SYSTEMS

CLASS-CLASSIFIED LISTING AND ADVERTISING SUPPORT SYSTEM IS A MECHANIZED SYSTEM USED BY BAPCO FOR A NUMBER OF TASKS INCLUDING PROVIDING BILLING INFO TO S BELL. LOADED INTO RCRIS-REGIONAL CUSTOMER RECORD INFO SYSTEM FOR PLACING DIRECTORY ADV CHARGES ON LOCAL TEL. BILL.

14

17

AUDIT NO. G20-23-39-A-S ✓

NOVEMBER 1992

OFFICER AND BOARD MEMBER EXPENSE REVIEW

BST-ALL DEPARTMENTS

DETERMINE IF OFFICER AND DIRECTORS EXPENDITURES WERE IN COMPLIANCE WITH CO POLICY AND IRS GUIDELINES.

23

AUDIT NO. G20-23-44-A-S ✓

DECEMBER 1992

VOUCHER PROCESSING

BST-COMPTROLLERS, TREASURY, INFO SYSTEM

DETERMINE IF VOUCHERS ARE PROCESSED IN ACCORDANCE WITH PLANS, POLICIES, LAWS AND REGULATIONS.

24

AUDIT NO. H20-18-36-A-S ✓

NOVEMBER 1992

AUTOMATED REPORTING MGMT INFO SYSTEM (ARMIS) REPORTS

BST-COMPTROLLERS, REGULATORY, BSC-COMPTROLLERS

DETERMINE IF CONTROLS ENSURE ACCURATE PREPARATION OF ARMIS REPORTS AND COMPLIANCE WITH FCC DEFINITIONS. CONDUCTED IN BST HQ IN GA AND BIRMINGHAM

36

38

**CONFIDENTIAL**

32

9-2

AUDIT NO. H20-25-10-R-S ✓

DECEMBER 1992

**VISION ASSISTANCE PLAN**

**BSC-BENEFIT, PLANNING, AND ADMIN; BST INFO SYST, FINANCE/NETWORK/PRP,  
PROCUREMENT AND SERVICE MGMT.**

5

10

AUDIT NO H20-36-02-A-SF ✓

NOVEMBER 1992

**PART 64-JOINT COST ORDER COST SEPARATION SYSTEM AND COST ALLOCATION  
MANUAL COMPLIANCE**

**BSC-COMPTROLLERS, BST-COMPTROLLERS, INFO SYSTEMS, NETWORK**

**DETERMINE IF CONTROLS ENSURE ALLOCATIONS PERFORMED BY CSB WERE IN  
COMPLIANCE WITH THE CAM.**

17

29

AUDIT NO. K20-12-10-A-S ✓

DECEMBER 1992

**CABS-CUSTOMER CONTACTS AND ORDER ENTRY**

**BST-CARRIER SERVICES, INFO SYSTEMS, CUST. INFO SER.**

**TO DETERMINE IF ACCESS SERVICE REQUESTS (ASR) WERE ADEQUATE IN  
ALABAMA AND N. CAROLINA.**

35

**CONFIDENTIAL**

33

9-2



AUDIT NO. K20-12-28-A-SF ✓

DECEMBER 1992

CUSTOMER RECORD INFO SYSTEM (CRIS) RATE CHANGES AND IMPLEMENTATION

BST-CONTROLLERS INFO SYSTEMS, REG AND EXT. AFFAIRS

DETERMINE IF CONTROLS OK OVER CRIS RATE CHANGE AND IMPLEMENTATION

6

28  
AUDIT NO. K20-33-10-A-SF ✓

DECEMBER 1992

NETWORK-PROVISIONING OF COMPLEX NON-ACCESS SERVICES

BST-CUST. SERV., INFO SYST., MARKETING, STRATEGIC NETWORK OP,  
BCI-SALES

EVALUATE CONTROLS OVER INSTALLATION OF OUTSIDE PLANT FACILITIES FOR  
MEGALINK, MEGALINK CHANNEL, AND SYNCHRONET SERVICES WHICH REQUIRE  
CSPS INQUIRIES.

36

54

CONFIDENTIAL

9-2

AUDIT NO. L20-24-13-R-S ✓

OCTOBER 1992

**PLANT TIME REPORTING**

**BST-NETWORK OP. SUPPORT, NETWORK OP., COMPTROLLERS**

4

AUDIT NO. L20-24-14-A-SF ✓

NOVEMBER 1992

**MARKETING TIME REPORTING**

**BCT-PREMISES SALES, FINANCE, BST-MKTG. CUSTOMER CONTACT**

**DETERMINE IF INTERVIEW SAMPLING METHOD OF TIME REPORTING ARE ADEQUATE TO ENSURE ACCURACY OF TIME REPORTED FOR JOINT COST PURPOSES.**

15

AUDIT NO. L20-28-07-A-SF ✓

DECEMBER 1992

**UNIVERSAL CREDIT CARD CHARGES AND PAYMENTS**

**BST-SERVICES MGMT.**

26

AUDIT NO. N20-11-12 ✓

OCTOBER 1992

**RECEIVED COLLECTS AND OUT TICKETS/TRAFFIC SAMPLING**

**BST-COMPTROLLERS, INFO SYSTEMS**

**CENTRALIZED MESSAGE DATA SYSTEM (CMDS) IS NATIONWIDE NETWORK WHICH HANDLES THE INTERCHANGE OF BILLING DATA FOR TOLL MESSAGES BETWEEN THE REVENUE ACCOUNTING OFFICE (RAO) WHICH RATES MESSAGES AND THE RAO WHICH BILLS MESSAGES.**

**DETERMINE IF THE CONTROLS OVER THE RECEIPT, TRANSMISSION, AND SAMPLING OF TOLL AND CAB MESSAGE DATA ARE EFFECTIVE.**

47  
48

**CONFIDENTIAL**

9-2

AUDIT NO. N20-21-19-S-S ✓

DECEMBER 1992

**OUTSIDE PLANT CONTRACTS-MASTER CONTRACTS ADMIN AND BILLING**

**BST-NETWORK**

IDENTIFY AND ANALYZE VOUCHERS AND INVOICES FOR WORK PERFORMED BY A SPECIFIC VENDOR WHO PERFORMED BOTH SERVICES AND A SUBCONTRACTOR FOR THE MASTER CONTRACTOR AND OTHER MISC. SERVICES INDEPENDENT OF THE MASTER CONTRACTOR. SECURITY REQUESTED THE AUDIT INFO TO OBTAIN EVIDENCE RELATED TO ALLEGED IMPROPRIETIES REGARDING WORK AUTHORIZED BY TWO EMPLOYEES.

10

AUDIT NO. N20-23-45-A-SF ✓

DECEMBER 1992

**EMPLOYEE EXPENSE STATEMENT REVIEW**

**BST-ALL DEPTS.**

DETERMINE PROPRIETY OF EMPLOYEE EXPENSES SUBMITTED FOR REIMBURSEMENT AND ENSURE THEY ARE IN ACCORD WITH EXEC. INSTRUCTIONS AND WORKING AGREEMENT.

17

21

AUDIT NO. N20-24-05-A-SF ✓

OCTOBER 1992

**PAYROLL WITHHOLDING AND REMITTANCE OF PAYROLL TAXES**

**BSC-TAXES, BST COMPTROLLERS, INFO SYST.**

EVALUATE CONTROLS OVER WITHHOLDING AND REMITTANCE OF PAYROLL TAXES.

20

33

AUDIT NO. N20-25-06-A-S ✓

DECEMBER 1992

**OTHER BENEFITS-LEAVES OF ABSENCE**

**BAPCO, BMI, BSC, BSE, BST-COMPTROLLERS AND HUMAN RESOURCES.**

EVALUATE CONTROLS ENSURING LEAVES OF ABSENCE APPROPRIATELY APPROVED AND DETERMINE IF PROCESSED ACCURATELY AND TIMELY.

34

AUDIT NO. N20-28-06-R-S ✓

DECEMBER 1992

**MOTOR VEHICLE-TIRE PURCHASES**

**BST-SERVICES MGMT.**

EVALUATE CONTROLS OVER TIRE PURCHASES TO DETERMINE IF CORRECTIVE ACTION EFFECTIVE IN RESOLVING SIGNIFICANT ADVERSE FINDINGS IN INITIAL AUDIT. TWO N. CAROLINA GARAGE DISTRICTS, ASHEVILLE AND RALEIGH SELECTED.

47

**CONFIDENTIAL**

36

9-2

AUDIT NO. N20-54-01-A-SF ✓ NOVEMBER 1992

**SECURITY CLAIMS**

**BST-COMPTROLLERS, NETWORK OP, NET. OP. SUPPORT,  
PERSONNEL, SECURITY, SERV. MGMT.**

**EVALUATE PROCEDURES AND IC OVER REPORTING, INVESTIGATING, BILLING AND  
SETTLEMENT OF BST CLAIMS AGAINST OTHERS FOR DAMAGES TO CO. FACILITIES  
AND PROPERTY.**

8

AUDIT NO. S20-21-01 ✓ DECEMBER 1992

**MATERIAL ACCOUNTING REPORTING TRACKING APPLICATION**

**BST-COMPTROLLERS, INFO SYSTEMS**

**EVALUATE ADEQUACY OF CONTROLS TO ENSURE PROPER BILLING INFO  
GENERATED FOR MATERIAL MOVEMENT ACTIVITY.**

13

AUDIT NO. S20-27-04-A-SF ✓ DECEMBER 1992

**MATERIALS MANAGEMENT-REGIS MATERIAL ORDERS**

**BST-PROCUREMENT, PROF. AND SERV. MGMT, INFO SYST., COMPTROLLERS**

**EVALUATE CONTROLS TO ENSURE THAT MATERIAL ORDERS ARE AUTHORIZED AND  
PROCESSED ACCURATELY, COMPLETELY, AND PROMPTLY.**

19

25

AUDIT NO. T20-12-47-A-SF ✓ NOVEMBER 1992

**CABS-ACCOUNTS REC., CREDIT RATING AND TREATMENT**

**BST-CARRIER SERVICES, COMPTROLLERS, INFO SYST, CUST INFO SER.**

**DETERMINE IF CONTROL OVER TREATMENT PROCESS ARE ADEQUATE. FLA AND  
TENNESSEE**

29

35

42

**CONFIDENTIAL** (37)

9-2

**JOINT COST ORDER-AFFILIATED TRANSACTIONS**

**BST-COMPTROLLERS, CORP COMM, INFO SYST, PROCUREMENT**

**DETERMINE CONTROLS ENSURE BST COMPLIANCE WITH THE JCO RULES FOR AFFL. TRANS.**

**INTERVIEWS. SAMPLE ON INVOICES FROM MOBILE COM CORP OF AM. IN AUG 92. 100% VERIFICATION OF SYSTEM FOR TRACKING AFFILIATE RELATED TRANSACTIONS FOR JAN TO MAY 92.**

9

24

**CONFIDENTIAL**

(S)

9-2

AUDIT NO. B20-11-11-A-SF  
AUDIT NO. B20-45-02-A-S

MARCH 1992

**REVENUE AND ACCOUNTS RECEIVABLE AND FIELD OFFICE REVIEWS**

**BERRY CO. - BILLING, CUST. SERVICE, FINANCE, PRODUCTION, SOLICITATION**

HQ IN DAYTON, OHIO AND 100% SUB OF BELL SOUTH ENTERPRISES, INC. SALES AGENT FOR LOCAL AND FOREIGN DIRECTORY ADVERTISING FOR BAPCO. ALSO SALES AGENT AND PUBLISHER OF LOCAL, FOREIGN, 200 INDEPENDENT TELEPHONE DIRECTORIES.

EVALUATE CONTROLS OVER REVENUE CYCLE AND FIELD OFFICE OPERATIONS. INCLUDED BILLING, ACCOUNTS RECEIVABLE, CREDIT AND COLLECTIONS, PRODUCTION AND CUSTOMER SERVICE.

12

AUDIT NO. B10-42-40-A-SF

MARCH 1992

**FIXED ASSETS AND THE FIXED ASSET SYSTEM**

**BAPCO - COMPTROLLERS**

FIXED ASSET ACCTG. FOR BAPCO IS DONE BY COMPTROLLERS ACCT. PAY. DEPT. THIS DEPART. HAS RESPONSIBILITY OF MAINTAINING PROP RECORDS FOR ADD., TRANSFER, DISPOSAL AND DEPREC. OF ASSETS. RECORDS MAINTAINED ON MANAGEMENT SCIENCE AMERICA, INC. (MSA) FIXED ASSET SYSTEM.

EVALUATE ADEQUACY AND EFFECTIVENESS OF CONTROL OVER FIXED ASSET ADD., TRANS., DISPOSITIONS, AND DEPRECIATION.

37

47  
49

**CONFIDENTIAL**

39

9-2

AUDIT NO. B20-21-11-A-SF  
AUDIT NO. B20-11-10-A-S

JUNE 1992

**DIRECTORY PRODUCTION AUDIT**

**BAPCO, BERRY, TECHSOUTH PUBLISHING SERVICES, STEVENS GRAPHICS**

**EVALUATE CONTROLS OVER DEVELOPMENT AND PRINTING OF TELEPHONE  
DIRECTORIES FROM RECEIPT OF POs BY BAPCO OR BERRY THROUGH PRINTING OF  
DIRECTORIES BY SGI.**

8

27

AUDIT NO. B21-23-10-A-SF

JUNE 1992

**DISBURSEMENTS**

**STEVENS GRAPHICS, INC. (SGI)**

**SGI IS 100% OWNED BY BSE. TO PRINT THE CATALOGS AND DIRECTORIES  
PUBLISHED. THREE DIVISIONS DIRECTORY CATALOG PRODUCTIONS (DCP),  
BUSINESS PRODUCTIONS (BP) AND CORP. HQ.**

28

30

**TO EVALUATE CONTROL OVER DISBURSEMENTS IN EACH DIVISION OF SGI.**

37

43

**CONFIDENTIAL**

(80)

9-2

AUDIT NO. B20-42-18-A-S

JUNE 1992

**MERGERS AND ACQUISITIONS PROCESS**

**BSE-COMPTROLLERS, CORP. DEVELOP., FIN. AND BUS. PLANNING**

**EVALUATE CONTROLS OVER MERGER AND ACQUISITION PROCESS.**

**BSE HAS PRIMARY RESPONSIBILITY FOR MERGERS AND ACQUISITIONS.**

6

AUDIT NO. B20-58-07-A-S

MAY 1992

**BELLSOUTH CAPITAL FUNDING**

**BCF, BSC-TREASURY, COMPTROLLERS**

**BELLSOUTH CAPITAL FUNDING CORP(BCF) WHOLLY OWNED SUB OF BSC, PROVIDES  
CENTRALIZED EFFICIENT SOURCE OF LOW COST DEBT FINANCING FOR BELLSOUTH'S  
UNREGULATED SUBS TO OBTAIN A BETTER RATE THAN THEY COULD ON THEIR OWN.**

**EVALUATE ADEQUACY OF CONTROL OVER BCF ACTIVITIES**

13

AUDIT E11-76-10-A-SF

MAY 1992

**SYSTEM DEVELOPMENT METHODOLOGIES**

**BELLSOUTH ENTERPRISES, INC., BELLSOUTH INFO SYSTEMS, BERRY**

**BSE DOES DP WORK FOR UNREGULATED ENTITIES.**

**DETERMINE IF SYSTEM DEVELOPMENT METHODOLOGIES USED BY BSE ARE ADEQUATE  
AND PROJECTS DEVELOPED IN COMPLIANCE WITH THE METHODOLOGIES**

20

24

AUDIT NO. B20-32-28-A-SF

SEPTEMBER 1992

**INVENTORY AND PROCUREMENT**

**BELLSOUTH MOBILITY, INC.**

**EVALUATE CONTROLS OVER INVENTORY PROCUREMENT, WAREHOUSING,  
DISTRIBUTION, AND ACCOUNTING.**

**ASSET PROTECTION CONTROLS NEED IMPROVEMENT. CARD ACCESS  
SECURITY SYSTEMS WERE NOT EFFECTIVE.**

**CONFIDENTIAL**

(F)

9-2



AUDIT NO. B20-58-31-A-SF

AUGUST 1992

BELLSOUTH CELLULAR TELEPHONE CO.

MOBILE ALL DEPARTMENTS

EVEALUATE CONTROLS OVER MOBILE.

6

11

AUDIT NO. E20-74-10-A-SF

AUGUST 1992

MVS OPERATING SYSTEM IMPLEMENTATION

BELLSOUTH INFO. SYSTEMS, INC.

DETERMINE CONTROLS OVER INSTALLATION, MTC., AND SECURITY OF MVS, AND IF CORRECTIVE ACTION FROM THE PRIOR AUDIT WAS IMPLEMENTED.

13  
20

AUDIT NO. M21-23-10-A-SF

OCTOBER 1992

DISBURSEMENTS

DATASERV-CONTROLLERS

DATASERV IS WHOLLY OWNED SUB OF BELLSOUTH BUSINESS SYSEMS. BUYS, SELLS, AND PROVIDES PARTS AND MTC. SERVICES FOR NEW AND USED COMPUTER AND TELECOMM. EQUIP THROUGH US. ALSO ENGAGED IN DEVELOPMENT OF CUSTOM SOFTWARE APPLICATIONS FOR RETAIL INDUSTRY AND SCANNING MGMT FOR THE GROCERY INDUSTRY.

DETERMINE IF CONTROLS ENSURE DISBURSEMENTS ARE AUTHORIZED AND CONSISTENT WITH CO. POLICY.

REVIEWED TRAVEL AND EXPENSE STATEMENTS, OFFICER EXPENSE STATEMENTS, MISC. EXP. INCLUDING LEGAL, ADV., TUITION AND CHARITABLE CONTRIBUTIONS, CONTROLS OVER PAYROLL PROCESSING.

34

40

**CONFIDENTIAL**

(F2)

9-2

AUDIT NO. B21-23-39-A-S

OCTOBER 1992

OFFICER EXPENSE REVIEW

BSE-ALL DEPARTMENTS

DETERMINE IF OFFICERS EXPENDITURES ARE IN COMPLIANCE WITH CORP.  
GUIDELINES AND IRS REGS.

0

AUDIT NO. B20-58-21-A-SF

DECEMBER 1992

BELLSOUTH AUSTRALIA (BSA)

WHOLLY OWNED SUB OF BSE

EVALUATE CONTROLS AT BSA

11

18

AUDIT NO. B20-58-32-A-SF  
AUDIT NO. E21-70-01-A-SF

OCTOBER 1992

INDIANAPOLIS TELEPHONE CO.

SUB OF AMERICAN CELLULAR COMM. PROVIDES CELLULAR TEL SERVICE  
IN INDIANAPOLIS.

EVALUATE CONTROL OVER BILLING, CASH RECEIPTS, INV., FIXED ASSET,  
COLLECTIONS, PAYROLL, CORP. ACCTG., VOUCHER PROCESSING, AGENT  
COMMISSIONS, CUST. SERVICE, ROAMING AND MIS.

27

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**CONFIDENTIAL**

(43)

9-2

11/15/93  
 11/15/93

SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA  
 SUMMARY OF ALL GENERAL LEDGER DATA FOR AUGUST 1992  
 SOURCE CODE EQUAL "ATRA" AND RECORD TYPE EQUAL "21"  
 SOURCE DATASET = PSC.SOBELL.AUGUST(888888) \* (REG92)  
 (AFAD-EOP PVCDI VALSAMF)

05/11/93

GENERAL LEDGER ACCOUNT	REGULATED AMOUNT	NON-REGULATED AMOUNT	TOTAL COMBINED REG & NON-REG	RECORD COUNT		
FCC 8112	106,586.79	.00	106,586.79	1,482		
FCC 8113	178,232.84	.00	178,232.84	1,979		
FCC 8116	870.24	.00	870.24	19		
FCC 8121	918,829.82	.00	918,829.82	1,073	608340.29	66%
FCC 8122	37,624.82	.00	37,624.82	204		
FCC 8123	75,816.60	.00	75,816.60	2,832		
FCC 8124	2,563,667.79	.00	2,563,667.79	58,534	832,944	32%
FCC 8211	750.08	.00	750.08	35		
FCC 8212	412.28	.00	412.28	82		
FCC 8220	78.15	.00	78.15	86		
FCC 8232	296.77	.00	296.77	2		
FCC 8351	14.95	.00	14.95	2		
FCC 8423	267.50	.00	267.50	288		
FCC 8512	28,349.69	.00	28,349.69	1,025		
FCC 8532	170,042.44	.00	170,042.44	2,460		
FCC 8534	23,344.89	754.08	24,098.97	31	79,723.20	16%
FCC 8535	507,452.48	4,394.24	511,846.72	249		
FCC 8611	1,264,866.08	35,703.59	1,300,569.67	20,686		
FCC 8612	409,889.51	8,151.24	417,040.75	4,732	199631.02	64%
FCC 8613	311,375.50	2,689.50	314,065.00	2,044		
FCC 8621	108,286.82	.00	108,286.82	2,945		
FCC 8622	193,628.42	.00	193,628.42	3,837		
FCC 8623	2,356,516.91	11,197.18	2,370,714.09	38,160	166046.23	30%
FCC 8711	556,401.83	.00	556,401.83	2,268	92124.54	26%
FCC 8712	348,367.17	.00	348,367.17	1,877	440254.40	41%
FCC 8721	2,288,081.14	.00	2,288,081.14	29,075	563997.82	43%
FCC 8722	848,062.06	1,221.07	849,283.13	11,794	477497.92	37%
FCC 8723	1,536,235.13	.00	1,536,235.13	11,893	773429.34	37%
FCC 8724	3,802,653.20	.00	3,802,653.20	84,336	195187.89	51%
FCC 8725	378,395.88	1,251.95	381,647.83	1,873		
FCC 8726	717,782.49	.00	717,782.49	8,935		
FCC 8727	1,053,156.47	.00	1,053,156.47	1,926		
FCC 8728	1,716,195.88	.00	1,716,195.88	41,790	6,02,848 - 342,222.3 = 2680,625.70	
FCC 7310	.00	54.18	54.18	1		
FCC 7320	.00	231,325.30	231,325.30	12		
FCC 7360	.00	13,757.73	13,757.73	1		
FCC 7370	102,367.57	.00	102,367.57	216		
FCC 7510	10,739,948.00	.00	10,739,948.00	5	10685676.97	99%
FCC 7530	132,193.83	.00	132,193.83	1	132193.83	100%
FCC 7540	489,579.80	.00	489,579.80	17	426911.67	95%
FCC 8705	1,301,978.96	.00	1,301,978.96	26,528		
FCC 8710	1,512,700.21	.00	1,512,700.21	30,085		
FCC 9001	38,631,448.60	.00	38,631,448.60	11		
GRAND TOTALS	147,251.88	147,258.91	7.03	359,231		

100%  
 Attachment (1)

36,631,141  
 18,627,218  
 43-2

(A) This is not accurate. Reflects only those source codes 100% non-reg & NOT those that are allocated through CSS process. Use combined

(B) Clearing acct. which contains contra entry for all charges.

35  
 36  
 37  
 38  
 39  
 40  
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CONFIDENTIAL

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SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA  
SUMMARY OF ALL GENERAL LEDGER DATA FOR AUGUST 1992  
SOURCE CODE EQUAL "ATHA" AND RECORD TYPE EQUAL "21"  
SOURCE DATASET = PSC.SOBELL.AUGUST(NONREG) + (REG92)  
(AFAD-EDP PVCC1 VALSAMP)

PAGE 1

05/10/93

Attachment (2)

TOTAL  
COMBINED  
REG & NONREG

COUNT - 359231

FREQUENCY DISTRIBUTION FOR NETAMT

RANGE		COUNT OF RECORDS	PERCENT OF RECORDS	CUMULATIVE PERCENT OF RECORDS	TOTAL OF RECORDS	PERCENT OF TOTAL	CUMULATIVE PERCENT OF TOTAL
LESS THAN	0.0	13037	3.63	3.63	-55034090.24	*****	*****
0.0 -	20000.00	346003	96.32	99.95	27888678.19	*****	*****
20000.00 -	40000.00	113	0.03	99.98	3086643.60	*****	*****
40000.00 -	60000.00	23	0.01	99.98	1094941.96	*****	*****
60000.00 -	80000.00	15	0.00	99.99	1023843.95	*****	*****
80000.00 -	100000.00	12	0.00	99.99	1085291.28	*****	*****
100000.00 -	120000.00	6	0.00	99.99	659845.78	*****	*****
120000.00 -	140000.00	5	0.00	100.00	635389.86	*****	*****
140000.00 -	160000.00	4	0.00	100.00	587339.09	*****	*****
160000.00 -	180000.00	1	0.00	100.00	166046.23	*****	*****
180000.00 -	200000.00	4	0.00	100.00	785352.41	*****	*****
200000.00 -	220000.00	1	0.00	100.00	217472.72	*****	*****
220000.00 -	240000.00	0	0.0	100.00	0.0	0.0	*****
240000.00 -	260000.00	0	0.0	100.00	0.0	0.0	*****
260000.00 -	280000.00	0	0.0	100.00	0.0	0.0	*****
280000.00 -	300000.00	0	0.0	100.00	0.0	0.0	*****
300000.00 -	320000.00	0	0.0	100.00	0.0	0.0	*****
320000.00 -	340000.00	0	0.0	100.00	0.0	0.0	*****
340000.00 -	360000.00	0	0.0	100.00	0.0	0.0	*****
360000.00 -	380000.00	0	0.0	100.00	0.0	0.0	*****
380000.00 -	400000.00	1	0.00	100.00	395998.23	*****	*****
400000.00 -	420000.00	0	0.0	100.00	0.0	0.0	*****
420000.00 -	440000.00	0	0.0	100.00	0.0	0.0	*****
440000.00 -	460000.00	0	0.0	100.00	0.0	0.0	*****
460000.00 -	480000.00	2	0.00	100.00	953265.03	*****	*****

FREQUENCY DISTRIBUTION FOR NETAMT

RANGE	COUNT OF RECORDS	PERCENT OF RECORDS	CUMULATIVE PERCENT OF RECORDS	TOTAL OF RECORDS	PERCENT OF TOTAL	CUMULATIVE PERCENT OF TOTAL
480000.00 - 500000.00	0	0.0	100.00	0.0	0.0	*****
500000.00 - 520000.00	0	0.0	100.00	0.0	0.0	*****
520000.00 - 540000.00	0	0.0	100.00	0.0	0.0	*****
540000.00 - 560000.00	0	0.0	100.00	0.0	0.0	*****
560000.00 - 580000.00	0	0.0	100.00	0.0	0.0	*****
580000.00 - 600000.00	0	0.0	100.00	0.0	0.0	*****
600000.00 - 620000.00	0	0.0	100.00	0.0	0.0	*****
620000.00 - 640000.00	0	0.0	100.00	0.0	0.0	*****
640000.00 - 660000.00	0	0.0	100.00	0.0	0.0	*****
660000.00 - 680000.00	0	0.0	100.00	0.0	0.0	*****
680000.00 - 700000.00	0	0.0	100.00	0.0	0.0	*****
700000.00 - 720000.00	0	0.0	100.00	0.0	0.0	*****
720000.00 - 740000.00	0	0.0	100.00	0.0	0.0	*****
740000.00 - 760000.00	0	0.0	100.00	0.0	0.0	*****
760000.00 - 780000.00	0	0.0	100.00	0.0	0.0	*****
780000.00 - 800000.00	0	0.0	100.00	0.0	0.0	*****
800000.00 - 820000.00	1	0.00	100.00	816226.23	*****	*****
820000.00 - 840000.00	0	0.0	100.00	0.0	0.0	*****
840000.00 - 860000.00	0	0.0	100.00	0.0	0.0	*****
860000.00 - 880000.00	0	0.0	100.00	0.0	0.0	*****
880000.00 - 900000.00	0	0.0	100.00	0.0	0.0	*****
900000.00 - 920000.00	0	0.0	100.00	0.0	0.0	*****
920000.00 - 940000.00	0	0.0	100.00	0.0	0.0	*****
940000.00 - 960000.00	0	0.0	100.00	0.0	0.0	*****
960000.00 - 980000.00	0	0.0	100.00	0.0	0.0	*****
980000.00 - 1000000.00	0	0.0	100.00	0.0	0.0	*****

RANGE	COUNT OF RECORDS	PERCENT OF RECORDS	CUMULATIVE PERCENT OF RECORDS	TOTAL OF RECORDS	PERCENT OF TOTAL	CUMULATIVE PERCENT OF TOTAL
1000000.00 - 1020000.00	0	0.0	100.00	0.0	0.0	*****
1020000.00 - 1040000.00	0	0.0	100.00	0.0	0.0	*****
1040000.00 - 1060000.00	0	0.0	100.00	0.0	0.0	*****
1060000.00 - 1080000.00	0	0.0	100.00	0.0	0.0	*****
1080000.00 - 1100000.00	0	0.0	100.00	0.0	0.0	*****
1100000.00 - 1120000.00	0	0.0	100.00	0.0	0.0	*****
1120000.00 - 1140000.00	0	0.0	100.00	0.0	0.0	*****
1140000.00 - 1160000.00	0	0.0	100.00	0.0	0.0	*****
1160000.00 - 1180000.00	0	0.0	100.00	0.0	0.0	*****
1180000.00 - 1200000.00	0	0.0	100.00	0.0	0.0	*****
1200000.00 - 1220000.00	0	0.0	100.00	0.0	0.0	*****
1220000.00 - 1240000.00	0	0.0	100.00	0.0	0.0	*****
1240000.00 - 1260000.00	0	0.0	100.00	0.0	0.0	*****
1260000.00 - 1280000.00	0	0.0	100.00	0.0	0.0	*****
1280000.00 - 1300000.00	0	0.0	100.00	0.0	0.0	*****
1300000.00 - 1320000.00	0	0.0	100.00	0.0	0.0	*****
1320000.00 - 1340000.00	0	0.0	100.00	0.0	0.0	*****
1340000.00 - 1360000.00	0	0.0	100.00	0.0	0.0	*****
1360000.00 - 1380000.00	0	0.0	100.00	0.0	0.0	*****
1380000.00 - 1400000.00	0	0.0	100.00	0.0	0.0	*****
1400000.00 - 1420000.00	0	0.0	100.00	0.0	0.0	*****
1420000.00 - 1440000.00	0	0.0	100.00	0.0	0.0	*****
1440000.00 - 1460000.00	0	0.0	100.00	0.0	0.0	*****
1460000.00 - 1480000.00	0	0.0	100.00	0.0	0.0	*****
1480000.00 - 1500000.00	0	0.0	100.00	0.0	0.0	*****
1500000.00 - 1520000.00	0	0.0	100.00	0.0	0.0	*****

FREQUENCY DISTRIBUTION FOR NETAMT

RANGE	COUNT OF RECORDS	PERCENT OF RECORDS	CUMULATIVE PERCENT OF RECORDS	TOTAL OF RECORDS	PERCENT OF TOTAL	CUMULATIVE PERCENT OF TOTAL
1520000.00 - 1540000.00	0	0.0	100.00	0.0	0.0	*****
1540000.00 - 1560000.00	0	0.0	100.00	0.0	0.0	*****
1560000.00 - 1580000.00	0	0.0	100.00	0.0	0.0	*****
1580000.00 - 1600000.00	0	0.0	100.00	0.0	0.0	*****
1600000.00 - 1620000.00	0	0.0	100.00	0.0	0.0	*****
1620000.00 - 1640000.00	0	0.0	100.00	0.0	0.0	*****
1640000.00 - 1660000.00	0	0.0	100.00	0.0	0.0	*****
1660000.00 - 1680000.00	0	0.0	100.00	0.0	0.0	*****
1680000.00 - 1700000.00	0	0.0	100.00	0.0	0.0	*****
1700000.00 - 1720000.00	0	0.0	100.00	0.0	0.0	*****
1720000.00 - 1740000.00	0	0.0	100.00	0.0	0.0	*****
1740000.00 - 1760000.00	0	0.0	100.00	0.0	0.0	*****
1760000.00 - 1780000.00	0	0.0	100.00	0.0	0.0	*****
1780000.00 - 1800000.00	0	0.0	100.00	0.0	0.0	*****
1800000.00 - 1820000.00	0	0.0	100.00	0.0	0.0	*****
1820000.00 - 1840000.00	0	0.0	100.00	0.0	0.0	*****
1840000.00 - 1860000.00	0	0.0	100.00	0.0	0.0	*****
1860000.00 - 1880000.00	0	0.0	100.00	0.0	0.0	*****
1880000.00 - 1900000.00	0	0.0	100.00	0.0	0.0	*****
1900000.00 - 1920000.00	1	0.00	100.00	1908315.93	*****	*****
1920000.00 - 1940000.00	0	0.0	100.00	0.0	0.0	*****
1940000.00 - 1960000.00	0	0.0	100.00	0.0	0.0	*****
1960000.00 - 1980000.00	0	0.0	100.00	0.0	0.0	*****
1980000.00 - 2000000.00	0	0.0	100.00	0.0	0.0	*****
MORE THAN 2000000.00	2	0.00	100.00	13729432.72	*****	100.00



FREQUENCY DISTRIBUTION FOR NETAMT

RANGE	COUNT OF RECORDS	PERCENT OF RECORDS	CUMULATIVE PERCENT OF RECORDS	TOTAL OF RECORDS	PERCENT OF TOTAL	CUMULATIVE PERCENT OF TOTAL
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TOTAL	359231	100.00		-7.03	100.00	

AVERAGE = -0.00

STANDARD DEVIATION = 33701.42

STANDARD ERROR OF THE MEAN = 56.23

RANGE = 22724559.10    MINIMUM = -12038882.13    MAXIMUM = 10685676.97

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5/21/93  
JHP  
11/5/90

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**CONFIDENTIAL**

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CONFIDENTIAL

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193

OTHER GENERAL & ADMIN DIRECTLY ASSIGNED MEETINGS (SERVICE INVOLVEMENT, REPAIR, INTERVIEW MARKET ASSESSMENT BRIEFING, RECONSTRUCTION BREAKFAST)

XXXXXX

11	6728.5	90.01 FC161M/
12	6728.5	90.01 FC161E/
13	8705.61	9129.09 FC202E/
14	8705.61	9117.73 FC198E/
15	8705.61	90.06 FC311E/
16	8710.51	90.04 FC401M/

17 8110.61 01.91 FC170M/CP EMPLOYEE EXPENSE VOUCHER - TRANSPORTATION AND PARKING RELATED TO TRAINING RELATED MEETINGS

XXXXXX

18 6124.2 92.63 FC571E/

19 6124.2 919.34 FC672M/

20 6124.2 944.08 FC572M/

21 6823 9257.01 FC207M/

22 6823 91.40 FC220M/

23 6823 91.58 FC200M/

24 6724 90.01 FC570M/

25 6724 90.01 FC570S

26 6724 6124.22 FC570L/

27 6724 92.31 FC570S

28 6724 90.09 FC570S

29 6724 913.59 FC1553

30 6725 8947.59 FC402M/

31 6728.5 (90.01)FC1650/

32 6728.5 90.01 FC161M/

33 8705.61 9169.97 FC160M/CP

130

34 8705.61 9633.30 FC311E/

35 6124.2 929.68 FC150C/

36	6124.2	810.04 FC1511/							
37	6124.2	(86.90)FC1504/							
38	6611	88.72 FC0412/							
39	6611	94.28 FC0428/							
40	6612	87.28 FC2204/							
41	6623	813.41 FC2204/							
42	6721	80.15 FC1104/							
43	6723	8371.30 FC0204/							
44	6723	864.87 FC0404/							
45	6724	882.51 FC1804/							
46	6724	870.31 FC1804/							
47	6728.5	818.17 FC1804/							
48	6705.51	811.85 FC2207/							
49	6706.81	8187.76 FC2207/							
50	6710.81	87.85 FC1407/							
51	6124.101	FC0504/CP11 - NON COP - RETRO -							
	GENERAL PURPOSE COMPUTERS	ALLOCATED TO REC/MON-REG FOR INTEGRATION AND PROJECT SERVICES FOR LAN W/M PEE PROJECT.							
	-OTHER	BASED ON CS002							
52	6124.21	FC0604/CP							
	GENERAL PURPOSE COMPUTERS	IBM COP. - CONTRACT & PERISHIA SOFTWARE CHARGES FOR THE MONTH OF JULY 1987 FT THE BIRMINGHAM CO.							
	COP	SOFTWARE PROGRAMS FOR MAINTENANCE (ASSISTANCE FROM PSC ENGINEER)							
53	6124.2	FC0604/CP							
	GENERAL PURPOSE COMPUTERS	MANUFACTURER FINANCE PROGRAMS - MONTH LEASE CHARGE FOR HITACHI DATA SYSTEM EQUIPMENT LOCATED IN THE BIRMINGHAM I LEASE II MORGAN, LOUISIA (DOD'S, DABD'S) (ASSISTANCE FROM PSC ENGINEER)							
		DABD - DIRECT ACCESS STORAGE DEVICE							
		DACU - DISK CONTROL UNIT (8)							
	131								
54	6121.102	.2617/CP							
	LAND & BLDG EXPENSE	GEORGIA POWER - ELECTRIC POWER BILL							
		675 N. PEACHTREE							

XXXXX PER CHG THE NON-COP POOL IS ALLOCATED TO REC/MON-REG BASED ON CUSTOMER, CORPORATE AND PLANT NONSPECIFIC SALARY AND WAGE EXPENSES

XXXXX

XXXXX

XXXXX

Note: Due to the immaturity of items  
 1-50 and to their severity, they were not audited

COMPANY: 881  
 TITLE: SAMPLE  
 PERIOD: AUGUST 1982  
 DATE: 8/28/82  
 BY: 03-547  
 MODIFIED: JHP

ATTRIBUTES  
 123456

ITEM	ACCOUNT	AMOUNT	FUNC	DISPOST	PL	DESCRIPTION
1	6724.2	(1700.38)				GENERAL PURPOSE COMPUTER
2	6722	970.00				970.00 (10/28/82)
3	6722	825.00				825.00 (8/28/82)
4	6722	658.75				REIMBURSEMENT FOR PUBLIC TRANSPORTATION DIRECT RESERVATION-RES TRIP TO THE CENTER, IN ATENSO LIMONCITO INTEROFFICIAL IMPLEMENTATION MEETING IN HUANUCO. (LINE INTERFACE SERVICE/RENTAL CALL PUBLIC TELEPHONE SERVICE)
5	6722	40.00				40.00 (8/11/82)
6	5722	(425.80)				(425.80) (8/28/82)
7	6724.1	41,727.10				RELOY COMPUTER PRODUCTS INCURRED TO PURCHASE AN UPGRADE TO THE PC-PLANTATION SOFTWARE TO VERSION 3. FOR COMPATIBILITY WITH DOS 5.0. THERE IS AN INVESTMENT IN HARDWARE TO SUPPORT THIS PRODUCT. IT WILL BE LESS EXPENSIVE TO UPGRADE THE SOFTWARE THAN TO REPLACE THE HARDWARE AND SOFTWARE WITH ANOTHER PRODUCT. HUMAN RESOURCES & BENEFITS ADMINISTRATIVE USES THIS SOFTWARE TO PROVIDE MULTI-USER ACCESS TO A PC.
8	6724	1560				1560
9	5722	10.11				10.11 (10/28/82)
10	6724.5	1612.00				PARLIT: COPY/ FEED SERVICE FOR UNIFORMS

XXXXX  
 XXXXX

55	ENGINEER EXPENSE	6535	GENERAL	SSD/CPO3 - GENERAL SUPPORT OUTSIDE PLANT	BELLCORE BILL PERIOD ENDING 7/92 INCOMING BILLING INTERFACE TRACKING SYSTEM - FOR PROJECT TSN BASIC RATE TEST	KU WILL HANDLE
56	INFORM NAME	677A.1	GENERAL	ESTL/CPO3 - PLANT MONSPEC RELATED	BELLCORE BILL PERIOD ENDING 7/92 INCOMING BILLING INTERFACE TRACKING SYSTEM - FOR PROJECT ITS AUTOMATED ANALYSIS PH	KU WILL HANDLE
57	INFORM NAME	677A.1	GENERAL	STB/CPO3 - PLANT MONSPEC RELATED	BELLCORE BILL PERIOD ENDING 7/92 INCOMING BILLING INTERFACE TRACKING SYSTEM - FOR PROJECT LEWIS-WIS	KU WILL HANDLE
58	INFORM NAME	677A.1	GENERAL	STB/CPO3 - PLANT MONSPEC RELATED	BELLCORE BILL PERIOD ENDING 7/92 INCOMING BILLING INTERFACE TRACKING SYSTEM - FOR PROJECT TIKES (D) - SYS DEVELOPMENT	KU WILL HANDLE
59		677A		CSSEK	ABBS ITEMS - OFFSET BY ITEM 117	
60	INFORM NAME	677A	CUSTOMER RELATED OTHER	AC/CPO3 - CUSTOMER RELATED OTHER	BELLCORE BILL PERIOD ENDING 7/92 INCOMING BILLING INTERFACE TRACKING SYSTEM - FOR PROJECT SMC-WIS	KU WILL HANDLE
61	OTHER GENERAL & ADMIN. GROUP INS - RETIRED & SEPARATED (LIFE, DENTAL, MEDICAL, OTHER)	672B.1A	EMPLOYEE RELATED	SSP/CPO2 EMPLOYEE RELATED - BASED ON CSNIG HEALTH TRUST FUNDING 0/92 FOR NON MANAGEMENT EMPLOYEES (ADJUSTMENT BASED ON 1992 ACTUARY FUNDING RATE LETTER F JUNE 1992 TOTAL EMPLOYEES)	PER CAR BOOK - THE EMPLOYEE RELATED COST POOL IS TO BE APPORTIONED TO RECOMPENSE BASED ON TOTAL SALARIES AND WAGES	XXXXX
62	OTHER GENERAL & ADMIN. GROUP INS - RETIRED & SEPARATED (LIFE, DENTAL, MEDICAL, OTHER)	672B.1A	EMPLOYEE RELATED	CSBP/CPO2 EMPLOYEE RELATED - BASED ON CSNIG HEALTH TRUST FUNDING 0/92 FOR NON MANAGEMENT EMPLOYEES (ADJUSTMENT BASED ON 1992 ACTUARY FUNDING RATE LETTER AND JUNE 1992 TOTAL EMPLOYEES)	PER CAR BOOK - THE EMPLOYEE RELATED COST POOL IS TO BE APPORTIONED TO RECOMPENSE BASED ON TOTAL SALARIES AND WAGES	XXXXX
63	OTHER RETIRED & ADMIN. OTHER	672B.9	ASSOCIATED AMOUNT	SSBP/CPO3 REFERRED L.P. TAMER (CONTRACT) GROUP AMOUNTS - BASED ON TONKAT NUMBER 0410 CALCULATED BY CONTROLLERS	PER CAR BOOK - THE DEFERRED COMP AMOUNTS POOL IS APPORTIONED TO RECOMPENSE BASED ON TOTAL SALARY AND WAGES ASSIGNED TO RECOMP-REG ACTIVITIES DURING 1992	XXXXX
	COST POOL 01 - REC - 95.04					
	COST POOL 02 - MONREG - 3.56					

64	6729.9	879,575.56	FC552M/CP90 - DEFERRED OTHER REDE & REHI- OTHER	JOURNAL ENTRY TO AMBITUZE DEFERRED CHARGE FOR COMPENSATED ABSENCE	PER CAR BOOK - THE DEFERRED COP ARSES POOL IS APPORTIONED TO REG/MOH-REG BASED ON TOTAL SALARY AND WAGES ASSIGNED TO REG/MOH-REG ACTIVITIES DURING 1987	X X X X X
65	6124.2	8106,663.61	FC550M/ GEN PURPOSE COMPUTER - COP	END OF MONTH ACCRUALS FOR OBLIGATIONS WHICH NO BILL HAS BEEN RECEIVED FOR. LEASE EXPENSES FOR VARIOUS EQUIPMENT VARIANTS (EL, STS, IBM, ATT		X X X X X
66	6124.2	852,311.19	FC550M/ GEN PURPOSE COMPUTER - COP	END OF MONTH ACCRUALS FOR OBLIGATIONS WHICH NO BILL HAS BEEN RECEIVED FOR. SOFTWARE OPEX EXPENSES		X X X X X
67	6124.2	887,559.03	FC550M/ GEN PURPOSE COMPUTER - COP	END OF MONTH ACCRUALS FOR OBLIGATIONS WHICH NO BILL HAS BEEN RECEIVED FOR. LEASE EXPENSES		X X X X X
68	6124.2	890,585.98	FC550M/ GEN PURPOSE COMPUTER - COP	END OF MONTH ACCRUALS FOR OBLIGATIONS WHICH NO BILL HAS BEEN RECEIVED FOR. LEASE EXPENSES		X X X X X
69	6121.1		FC5073/ LAND & BLDG	LEASE PAYMENT - BELLSOUTH SERVICES INC FOR 3525 COLUMBIA PKWY CSL BIRMG ASSOC - LESSOR AREA CODE 441 - SOUTH BLDG AREA CODE 445 - NORTH BLDG	NO BILL HANDLE	
70	6121.1		FC5073/ LAND & BLDG	LEASE PAYMENT - BELLSOUTH SERVICES INC FOR 3525 COLUMBIA PKWY CSL BIRMG ASSOC - LESSOR AREA CODE 441 - SOUTH BLDG AREA CODE 445 - NORTH BLDG	NO BILL HANDLE	
71	6124.2	832,892.57	FC572D/CP98 - CORPORATE GENERAL PURPOSE COP - COP	CENTRALIZED DATA PROCESSING ALLOCATED RELATED - BASED ON ACTS TO COP CODE 3125 - FOR USER SUPPORT 6711 - 6790 EXCLUDING WHICH SUPPORT VARIANTS 6724, 6725 CP93, CP95 SEE 43-571-471 SCOPE LIMITED	PER CAR - CORPORATE RELATED POOL IS APPORTIONED BASED ON CORPORATE RELATED EXPS (67XX LESS 6724 AND THOSE ASSOCIATED WITH LEASED TO OTHERS)	X X X X X
72	6124.2	838,311.11	FC572D/CP98 - CORPORATE GENERAL PURPOSE COP - COP	CENTRALIZED DATA PROCESSING RELATED - BASED ON ACTS ALLOCATED TO COP CODE 3125 - 6711 - 6790 EXCLUDING SEE ITEM 71, SEE 43-571-471 6724, 6725 CP93, CP95 SCOPE LIMITED	PER CAR - CORPORATE RELATED POOL IS APPORTIONED BASED ON CORPORATE RELATED EXPS (67XX LESS 6724 AND THOSE ASSOCIATED WITH LEASED TO OTHERS)	X X X X X
73	6721		FC552M/CP93 - FINNH SYS ACCOUNTING & FINANCE C9901	ARTHUR ANDERSEN - FINNH SERVICES RENDERED FOR COP PROJECT SEE SAMPLE DISCLOSURE 2 SEE WP 43-571-3	DISCUSS WITH PAUL STALLCOP REWORKING FORECAST PER CAR - FIN SYS AND GEN ACCT COST POOL IS APPORTIONED USING THE GENERAL ALLOCATOR	X X X X X

74 6721.21 \$146,800.15 FCSSE/CP10 - GENERAL COSTS BASED ON ACCOUNT INFORMATION (MGT) 6724 CP01 THROUGH CP05 APPR. SARE EXPENSE

75 6722.13 4173,767.11 FCSSE/CP02 - EMPLOYEE RELATED- BASED ON CS016 6724 CP01 THROUGH CP05 APPR. SARE EXPENSE

76 6722.13 41,908,315.93 FCSSE/CP02 - EMPLOYEE RELATED- BASED ON CS016 6724 CP01 THROUGH CP05 APPR. SARE EXPENSE

77 6722.13 472,440.97 FCSSE/CP04 - OTHER- OTHER GEN & AMT - INSURANCE BASED ON CS016 6724 CP01 THROUGH CP05 APPR. SARE EXPENSE

78 6722.13 41,908,315.93 FCSSE/CP02 - EMPLOYEE RELATED- BASED ON CS016 6724 CP01 THROUGH CP05 APPR. SARE EXPENSE

79 7510.1 810,685,576.97 FCSSE/60/ 7530V

80 7530 4132,193.83 FCSSE/60/ 7530V

81 7540.523 466,913.44 FCSSE/60/ 7530V

82 6121.1 8104,299.80 FCSSE/10/ 7530V

83 6124.2 7530V/ 7530V

84 6121.1 8111,617.80 FCSSE/2/ 7530V

PER CSM - GENERAL COSTS POOL IS APPORTIONED BY USING THE COMPOSITE ASSIGNMENT TO RESOURCES FOR ALL OF THE OTHER COST POOLS IN THIS ACCOUNT EXCLUDING LEASED TO OTHERS.

PER CSM - EMPLOYEE RELATED COST POOL IS APPORTIONED BASED ON TOTAL SALARIES AND WAGES

PER CSM - EMPLOYEE RELATED COST POOL IS APPORTIONED BASED ON TOTAL SALARIES AND WAGES

PER CSM - OTHER COST POOL IS APPORTIONED BY USE OF THE GENERAL ALLOCATOR

PER CSM - OTHER COST POOL IS APPORTIONED BY USE OF THE GENERAL ALLOCATOR

INTEREST ON PRINCIPAL

- AMORTIZATION OF DEBT ISSUANCE



PER CAT - CDE RELATED POOL IS APPORTIONED BY FOLLOWING THE CDE RELATED EXPS (EXCL ACCTS EXCLUDING EXPES ASSOCIATED WITH LEASED TO

X X X X X X

85	6121.1	\$143,508.60	FC5051/	SEE RATE CASE NR 44-27-1 LABOR AND WOODCH CHARGES. MFR MEMO - RC CORRECTIONS CA/MR/PLA
86	6535	\$62,158.71	FC510/CP02 - GEN SUPP.	SEE RATE CASE NR 44-27-1 SETLORRE BILL PERIOD ENDING 7/92 CENTRAL OFFICE EQUIP
87	6513	\$199,631.03	FC0271/CP02 - MEDIA	BELLSOUTH COMMUNICATIONS, INC. FCI - 5 MONTHS OF INTRADIM BILLING ADVTSMG - INTRADIM
88	6711	\$166,046.23	FC0001/CP5 - GENERAL	BELLSOUTH CORPORATION - EXECUTIVE BASED ON C0401
89	6712	\$82,124.54	FC0944/CP01	BELLSOUTH CORPORATION - PLANNING BASED ON C0401
90	6721	\$271,472.72	FC1060/CP03 -FIN BUS AND	BELLSOUTH CORPORATION - ACCOUNTING AND FINANCE GEN ACCT
91	6721	\$65,151.50	FC1331/CP03 - FINANCIAL	BELLSOUTH CORPORATION - ACCOUNTING AND FINANCE SERVICES AND GEN ACC
92	6721	\$122,111.90	FC101A/CP03 - FINANCIAL	BELLSOUTH CORPORATION - SERVICES AND GEN ACC
93	6721	\$126,668.04	FC133C/CP03 - FINANCIAL	BELLSOUTH CORPORATION - SERVICES AND GEN ACC
94	6721	\$142,542.94	FC133E/CP03 - FINANCIAL	BELLSOUTH CORPORATION - SERVICES AND GEN ACC
95	6721	\$111,819.42	FC133D/CP03 - FINANCIAL	BELLSOUTH CORPORATION - SERVICES AND GEN ACC
96	6722	\$100,580.76	FC0310/CP03 - MARKETING	BELLSOUTH CORPORATION - EXTERNAL RELATIONS
97	6722	\$60,080.53	FC0310/CP03 - MARKETING	BELLSOUTH CORPORATION - CORPORATE SERVICES FOR AUGUST
98	6722	\$195,223.47	FC03TE/CP01 - DIRECT	BELLSOUTH CORPORATION - REG/NOH RES
99	6721	\$479,497.82	FC027A/CP01 - HUMAN RES	BELLSOUTH CORPORATION - CORPORATE SERVICES FOR AUGUST
100	6724	\$86,105.16	FC574D/CP2 CDE RELATED	ART - LMS (LOOP MAINT. OPERATIONS BASED ON ACCTS 6211 & SYSTEM) INTERMITT. CUSTOM FEATURES SOFTWARE PACKAGE 1. THIS ENHANCES DATA

RM WILL HANDLE

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RM WILL HANDLE

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RM WILL HANDLE

KM IS HANDLING

OTHERS)

ENTRY AND MODIFIES USER SYSTEM REPORTS. THESE SYSTEM FEATURES ARE BEING DEVELOPED TO IMPROVE THE INTEGRITY OF THE LIMS SYSTEM BEING USED TO ENTER AND STATUS CUSTOMER TROUBLE REPORTS (ENGINEER ASSISTANCE)

SAVE AS ABOVE - CHARGES FOR PACKAGE 2. (ENGINEER ASSISTANCE)

BELLSOUTH CORPORATION - CORPORATE SERVICES FOR AUGUST

RENTAL MONTHLY BUDGETING ENTRY - THIS RECLASSIFIES BENEFIT CHARGES FROM THE CORPORATE BC TO AN ADMINISTRATIVE AC. THIS IS PROVIDED FOR BUDGETING PURPOSES ONLY - ITEM NOT AUDITED - SEE SCOPE LINE

CAPI - CAPI REPORTS 1992 AUGUST ACCRUAL FROM 11/17 & 11/19 CAPI - COMPUTER ASSISTED PURCHASING RECEIVING AND INVOICING ON LINE CORPORATE SYSTEM 11/11 - INVOICES RECEIVED NOT PAID BECAUSE ALL PURCHASING DOCUMENTATION NOT MADE

11/19 - ACCRUAL FOR ITEMS RECEIVED, NOT INVOICED. VARIOUS PURCHASES FOR THE MONTH ACCOUNT IMMEDIATELY INCLUDED - MIN-RES

REVERSAL OF JULY 1992 ACCRUALS RELATED TO OBLIGATIONS FOR WHICH NO BILLS WERE RECEIVED IN JULY 92. LEASE EXPENSE

REVERSAL OF JULY 1992 ACCRUALS RELATED TO OBLIGATIONS FOR WHICH NO BILLS WERE RECEIVED IN JULY 92. OPA SAME EXP'S FOR 10K ON BILLING

REVERSAL OF JULY 1992 ACCRUALS RELATED TO OBLIGATIONS FOR WHICH NO BILLS WERE RECEIVED IN JULY 92. APPL SAME EXP

REVERSAL OF JULY 1992 ACCRUALS RELATED TO OBLIGATIONS FOR WHICH NO BILLS WERE RECEIVED IN JULY 92. LEASE EXPENSE FROM STORAGE TIER AND 10K

BELLSOUTH BILL PERIOD ENDING 7/92 INCREASING BILLING INTERFACE TRACKING SYSTEM - FOR PROJECT

101 6724 8120,418.55 FES304/CP2 INFURCH INACCT COE RELATED

102 6725 8125,287.28 F04136/CP04 - OTHER LOW LEASE

103 6720.19 83,443,755.75 FES304/CP02 - EMPLOYEE BENEFIT RELATED - BASED ON CSN16 BENEFITS

104 6720.3 8816,726.23 FES314/CP3 - DEFERRED COMP AHS - BASED ON THE TUMCAT NUMBER RATIO CALCULATED BY CONTROLLERS

105 7540.21 836,526.23 FES303/

106 6124.2 (898,443.74) FES300V/ GEN PURPOSE COMPUTER - CP

107 6124.2 (168,173.04) FES300V/

108 6124.2 (6141,777.61) FES300V/

109 6124.2 (6119,573.78) FES300V/

424248.9905

110 5525 (630,328.87) FES316/CP02 - GEN SUPP CENTRAL DT. EQUIP

X X X X X

RM WILL HANDEL

PER CASH - EMPLOYEE RELATED POOL IS APPORTIONED BASED ON TOTAL SALARIES AND WAGES

TATION

X X X X X PER CASH - DEFERRED COMP AHS POOL IS APPORTIONED BASED ON TOTAL SALARY AND WAGES ASSIGNED TO RESOURCES ACTIVITIES DURING 1992

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OTHER INTEREST DEDUCTION - COMMERCIAL PAPER

X X X X X

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RM WILL HANDEL

111	6724.1 (1762,840.06)FCST6/CPDS - PLANT INFORMATION MGMT	NON-SPECIFIC RELATED	SEASONS STP INTERFACE	NO BILL HANDLE
			BELLEVUE BILL PERIOD ENDING 7/92	
			IMPROVING BILLING INTERFACE TRACKING SYSTEM - FOR PROJECT	
			LFAC INTERFACE DEVELOPMENT	
112	6720.9 (1660,562.00)FC5616/		CPDR - CPDR REPORTS REVERSAL OF JULY ACCRUAL FROM 10/4/17 & 10/4/18	X X X X X
			ITEM 104 WAS REVIEWED - AUGUST 92 ACCRUAL	
113	7220.9 (1136,345.17)FC52098/		ACCOUNT INADEQUATELY INCLUDED - NON-DPE	X INCOME OTHER
114	6124.2 (81,898,115.26)FC5620/		REVERSAL OF COP CHARGES.	
			SEE 43-6/1-4/1 P.2 - SCOPE LIMITED	
115	6124.2 (81,250,182.80)FC5620/		REVERSAL OF COP CHARGES.	
			SEE 43-6/1-4/1 P.2 - SCOPE LIMITED	
116	6124.2 (81,726,862.63)FC5620/		REVERSAL OF COP CHARGES.	
			SEE 43-6/1-4/1 P.2 - SCOPE LIMITED	
117	6724 (177,879,273)FC5624/		ADDS ITEMS - OFFSET BY ITEM 59	
118	6724 (81,704,394.10)FC5620/		REVERSAL OF COP CHARGES.	
			SEE 43-6/1-4/1 P.2 - SCOPE LIMITED	
119	6724 (1351,626.70)FC5620/		REVERSAL OF COP CHARGES.	
			SEE 43-6/1-4/1 P.2 - SCOPE LIMITED	
120	6720.13 (82,362,063.04)FC5679/CP02 - EMPLOYEE OTHER CHG - BASED ON CSN16 92-EXTC KEYED INCORRECT (SEE ITEM 75.76)		JOURNAL ENTRY TO CORRECT CPDR FOR JULY	PER CHG - EMPLOYEE RELATED COST POOL IS APPORTIONED BASED ON TOTAL SALARIES AND WAGES
121	6124.2 (193,377.05)FC5300/		VARIOUS CHARGES FOR LEASES	
			SEE EXAMPLE FOR ITEM 122	
			THE CREDIT REPRESENTS THE PORTION OF INTEREST AND DEPRECIATION	
			SEE WP 43-6/1-5 FOR PRACTICE	
			SAME AS 121	
			SEE WP 43-6/1-5 FOR PRACTICE	
122	6124.2 (167,431.01)FC5300/		GENERAL PURPOSE COMPUTERS - COP	
			DATASERV EQUIPMENT, INC. - LESSOR	
			LEASE OF 108 LASER PRINTERS	
			LESSEE SOUTH CENTRAL BELL	
			108/1000/1000 INITIAL - LESSOR	
			LEASE OF 108/1000/1000 PER UNIT DUE TO SYSTEM CONVERSION	
			LESSEE SOUTH CENTRAL BELL	
			MUTUAL OF OHIO INS - LESSOR	
			3/97206-65 INC DISC/OTHER EQUIP DUE TO SYSTEM CONVERSION	

LESSEE SOUTH CENTRAL BELL

MUTUAL OF OMAHA INS - LESSOR  
AMPERIF SCH B 9200 SERIES 3/9230-30 DUE  
TO SYSTEM CONVERSION  
LESSEE SOUTH CENTRAL BELL

MUTUAL OF OMAHA INS - LESSOR  
1/3390-AB SN 16280  
LESSEE BELLSOUTH SERVICES

ONTARIO INVESTMENTS - LESSOR  
COMPUTER EQUIP 3990-J03  
LESSEE SOUTH CENTRAL BELL

HITACHI DATA LESSOR  
35-7380 -A-M-B-X-BK DUE TO SYSTEM  
CONVERSION  
LESSEE SOUTH CENTRAL BELL

123	6121.101	(860,122.00)FC5042	GPR MEMO- RC CORRECTIONS GA/HQ/HLA LABOR AND VOUCHER CHARGES. (DEBIT HQ- CREDIT HQ - RC CORR - 8230 SEE RATE CASE WP 44-2/1-1	
124	6121.102	(8143,508.60)FC5051/	GPR MEMO- RC CORRECTIONS GA/HQ/HLA LABOR AND VOUCHER CHARGES. (DEBIT HQ- CREDIT HQ - RC CORR - 4549 SEE RATE CASE WP 44-2/1-1	
125	6721	(8111,819.42)FC1300/CP03 - FINANCIAL ACCOUNTING AND FINANCE SERVICES AND GEN ACC	BELLSOUTH CORPORATION - CORPORATE SERVICES FOR AUGUST	RM WILL HANDLE
126	6722	(8108,733.77)FC56EA/CP04 EXTERNAL RELATIONS GENERAL	ESTIMATE JUNE - AUG ACCRUAL FOR CORPORAT SERVICES FOR BELLSOUTH BUSINESS SYSTEM (BBS) - REVERSED IN SEPT. SEE WP 43-6/1-6 FOR EXPLANATION	E X X X X X PER CASH - APPORTIONED BY USE OF GENERAL ALLOCATOR - GENERAL COST POOL
127	6722	(8106,441.87)FC03TE/CP04 GENERAL	CORPORATE SEVS BILLED TO BBS SEE WP 43-6/1-6 FOR EXPLANATION	X X X X X PER CASH - APPORTIONED BY USE OF GENERAL ALLOCATOR - GENERAL COST POOL
128	6722	(878,699.56)FC03TE/CP04 GENERAL	CORPORATE SEVS BILLED TO BBS SEE WP 43-6/1-6 FOR EXPLANATION	X X X X X PER CASH - APPORTIONED BY USE OF GENERAL ALLOCATOR - GENERAL COST POOL
129	6723	(867,188.59)FC56ED/CP01 - BASED ON HUMAN RESOURCE CSM16	ESTIMATE JUNE - AUG ACCRUAL FOR CORPORAT SERVICES FOR BELLSOUTH BUSINESS SYSTEM (BBS) - REVERSED IN SEPT. SEE WP 43-6/1-6 FOR EXPLANATION	E X X X X X PER CASH - APPORTIONED BY USE OF TOTAL SALARIES AND WAGES

120	674.1 (664,510.11)F5786/CF5 - PLANT NON- INFORMATION MARKET SPECIFIC RELATED	BELLCORE BILL PERIOD ENDING 7/92 INTEGRATE BILLING INTERFACE TRACKING SYSTEM - FOR PROJECT CFACS INTERFC DEVELOPMENT	FOR WILL HANDLE
131	678.13 (678,466.60)F5878/CF2 - BASED ON OTHER C & A - OTHER BENEFITS CSUIC	TO ACCURE THE MEDICAL, AD ADJ PENSION LONG TERM DIS AND ADJUT MEDICAL FOR AITF RELATED 1992 REIMBURSEMENTS	PER C&A - EMPLOYEE RELATED POOL IS APPORTIONED BY USING TOTAL SALARIES AND WAGES X X X X X X
132	678.19 (67,043,755.75)F5880/	BENEFIT MONTHLY BUDGETING ENTRY - THIS RECLASSIFIES BENEFIT CHARGES FROM THE CORPORATE AC TO AN ADMINISTRATIVE AC. THIS IS PRODUCED FOR BUDGETING PURPOSES SEE ITEM 103 ABOVE FOR THE DEBIT ENTRY	
133	720.9 (687,065.15)F5826/98	ACCOUNT SELECTED INADVERTENTLY - NON-OPE	BATING INTEREST INCOME OTHER.

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H3-6

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43-6

PBC

JALP  
10/24/93

Disclosure 1

Listing of 1992 Service Anniversary Award Expenses

Month	Amount
January 1992	\$ 151,018.18
February 1992	114,205.65
March 1992	211,105.06
April 1992	104,654.83
May 1992	135,962.95
June 1992	466,693.17
July 1992	185,979.16
August 1992	219,107.64
September 1992	177,253.54
October 1992	167,457.81
November 1992	127,735.88
December 1992	13,002.63
<b>Total</b>	<b>\$ 2,054,176.65</b>

Item 63

Allowable?

43%  
5

.2614 FL

536,961.78

**PROPRIETARY**

Act 67289- other GTA

FC 5615881 CP 03- Dif. Conyer.

based on TDACAT non reg ratio

Per our calculations

CP 03 is 96.04 Reg  
3.96 Non Reg



# PROPRIETARY

143

JAN 92 SBT

INPUT = AIBABI SAVE SUPPLIER BILL VOUCHER FORM MF- 106-S

VCHP ID = 92058 09:54:07 VERSION = 207 AREA = 34 03/23/92 *Draft*

PREPARER: CPOWSON/KATHERINE M PH: 205-733-3035

FR MO | SERIAL | PT | CLASS | SPI | MPE | S1 | S | EDIT | CFRT.

A. PAYEE'S NAME AND ADDRESS

NUMBER: 0005326501 WMBE: N

O.C. TANNER  
1030 SOUTH STATE ST.  
SALT LAKE CITY UT

84115

E. CONTRACT AND LEASE DATA

TRANSACTION COVERED BY CONTRACT: NO

CONTRACT NUMBER: MASTER AGRE

TRANSACTION COVERED BY LEASE: NO

LEASE IDENTIFICATION:

C. SPECIAL HANDLING INSTRUCTIONS:

DRAFT TO BE PICKED UP BY:

APPROVED:

I HEREBY CERTIFY THAT ITEMS, AMOUNTS, AND EXPLANATIONS HEREIN LISTED OR ATTACHED ARE CORRECT AND DUE FROM THE COMPANY

D. CERTIFICATION:

E. APPROVAL: AMOUNT-->

*Katherine M. Cowson* DATE 3-3-92  
SSN: \_\_\_\_\_ S TN: 205-733-3035  
NAME: CPOWSON, KATHERINE M.  
TITLE: AIM REPORTS CLERK  
DEPT: DEPARTMENT CODF HI  
RC-C: R0D21103 GLC: 10033

*Bertanzetti, L. D.* DATE 3-6-92  
SSN: \_\_\_\_\_  
NAME: BERTANZETTI, L. D.  
TITLE: OPERATIONS ~~KATHIE~~ *ASST. SECRETARY*  
LEVEL: 60 *EMPLOYEES' BENEFIT COMM.*  
DELEGATED APPROVER'S SSN: \_\_\_\_\_

*863897*

INVOICE DATE	DUE DATE	EXTC	AMOUNT	INVOICE NUMBER
01/31/92	02/31/92			226191
		VC:	TA:	TB:
01/31/92	02/31/92			226188
		VC:	TA:	TB:
01/31/92	02/31/92			226193
		VC:	TA:	TP:
01/15/92	02/31/92			199611CM
		VC:	TA:	TE:
01/13/92	02/31/92			042055CM
		VC:	TA:	TB:
01/21/92	02/31/92			212249CM
		VC:	TA:	TE:

144

G. CLASSIFICATION DATA

#	EXTC	AMOUNT	FRC	FC/EC	RC-C	GLC	AUTH.	BILL
001	403			501588/	0XB20000			
S11		S2:		VC:	TA:		TB:	

**PROPRIETARY**

INPUT = ALBARI      SAVE SUPPLIER BILL VOUCHER (REVERSE SIDE)      FORM MP-2196-S  
 VCH# ID = 92258 09:54:37      VERSION = 007      AREA = GA      03/03/92

H. EXPLANATION OF EXPENSES

DATE	AMOUNT	EXPLANATION
------	--------	-------------

02/27/92		ACTIVE EST EMPLOYEES' SERVICE AWARDS WITH 5 OR MORE YEARS SERVICE.
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# PROPRIETARY

I. CONCURRENT (BY DEPT CHARGED IF DIFFERENT FROM DEPT INCURRING EXPENSE)

PC-C	AMOUNT	PC-C	AMOUNT	RC-C	AMOUNT
SIGNATURE	DATE	SIGNATURE	DATE	SIGNATURE	DATE
PC-C	AMOUNT	PC-C	AMOUNT	RC-C	AMOUNT
SIGNATURE	DATE	SIGNATURE	DATE	SIGNATURE	DATE

# Supplier Bill Voucher

(For Use In All Payments To Vendors, Suppliers, And Other Non-Employees)

RF-2390  
(7-87)

Southern Bell  
 South Central Bell

BellSouth Services  
 Other: **BST**

Rush - Discount Involved  
Sheet | 01 | -

146

Yr.	Mo.	Serial	PT	Voucher Class	SPI	MBE	Stat	Draft #	Payee #	Study 1	Study 2	Edited	Cart.
-----	-----	--------	----	---------------	-----	-----	------	---------	---------	---------	---------	--------	-------

**A. Payee's Name And Address**  
**O.C. Tanner Sales Co**  
**1930 South State St.**  
 City: **Salt Lake City** State: **Utah** ZIP: **84115**  
 Is payee a minority or female owned business?  Yes  No

**B. Contract And Lease Data**  
 Is this transaction covered by a contract?  Yes  No  
 If yes, enter contract number:  
 Is this transaction covered by a lease?  Yes  No  
 If yes, enter lease ID number:

**C. Special Handling Instructions**  
**OPM 92 SCB**  
 Draft to be picked up by  
 Approved:

**D. Certification** I hereby certify that items, amounts and explanations herein listed or attached are true and correct and are due from the Company.  
 Signature: **NALTA PARSONS** Date: **2/10/92**  
 Title: **ADM RPTS CLK** Department: **BENEFITS**  
 Name (Print): **NALTA PARSONS** RC-0: **091880** GLC: **091880**  
 Telephone: **(205) 733-3137** Preparer Name (if different than the certifier):  
 Soc. Sec. No./Check Digit: Telephone:

**E. Approval** Total Amount Approved  
 Signature: **DAVID BERTANETTI** Date: **2/10/92**  
 Title: **ASST. Sec. - END. BEN. COMM.**  
 Name (Print): **DAVID BERTANETTI**  
 Mgt. Level: **6**  
 Soc. Sec. No./Check Digit:

**F. List All Invoices** (Use RF-2390-F if more than 7)

Invoice Date	Due Date	EXTC	Amount	Invoice Number	Draft Info, if invoice number is not available (max. = 35 letters or spaces)	VC	Tax Area	Tax Base
01/31/92	02/29/92			226186				
01/14/92				101384CM				
01/01/92				010045CM				

Are these expenses to be charged to the certifier's RC, all JFC/EC(s) and any other codes assigned for payroll purposes?  Yes  No  
 If Yes, and no other information is required, leave Section G blank. Otherwise, complete Section G.

**G. Classification Data** (Use RF-2390-G for additional classification lines)

EXTC	Amount	Fid. Rpt. Code	FC	EC	RC-C	GLC	Auth. Number	Supplemental Data #1	Supplemental Data #2	Bill To	VC	Tax Area	Tax Base
403			561588		0XB20000	091880							

**PROPRIETARY**

FORM 012

Southern Bell  BellSouth Services  Other:  Rush - Discount Invoice: Sheet / of .1

# Supplier Bill Voucher

(For Use in All Payments To Vendors, Suppliers, And Other Non-Employees)

Yr.	Mo.	Serial	PT	Voucher Class	SP1	MBE	Stat	Draft #	Payee #	Study 1	Study 2	Edited	Cent

**A. Payee's Name And Address**  
 D. G. JANNER SALES CO.  
 1930 SOUTH STATE ST.  
 SALT LAKE CITY, UTAH 84115

**B. Contract And Lease Data**  
 Is this transaction covered by a contract?  Yes  No  
 If yes, enter contract number:  
 Is this transaction covered by a lease?  Yes  No  
 If yes, enter lease ID number:  
 Draft to be picked up by: *Walt BSS*

**C. Special Handling Instructions**  
 Approved: *Walt BSS*

**D. Certification** I hereby certify that items, amounts and explanations herein listed or attached are true and correct and are due from the Company.

**Signature:** *Walt BSS* **Date:** *01-12-90*

**Title:** *Admin. Exp. CLK.*

**Name (Print):** *ANITA PHELPS*

**Telephone:** *(805) 933-3031*

**Preparer Name (if different from the certifier):** \_\_\_\_\_

**Telephone:** \_\_\_\_\_

**Soc. Sec. No./Check Digit:** \_\_\_\_\_

**Title:** *Secretary-Exp. BEARACCHH*

**Name (Print):** *DAVID BEARACCHH*

**Mgt. Level:** *10*

**Soc. Sec. No./Check Digit:** \_\_\_\_\_

**F. List All Invoices** (Use RF-2390-F if more than 7)

Invoice Date	Due Date	EXTC	Amount	Invoice Number	Draft Info, if invoice number is not available (max. = 35 letters or spaces)	VC	Tax Area	Tax Base
<i>01/31/90</i>				<i>200185</i>				

**G. Classification Data** (Use RF-2390-G for additional classification lines)

Are these expenses to be charged to the certifier's RC, all JFC/EC(s) and any other codes assigned for payroll purposes?  Yes  No

If Yes, and no other information is required, leave Section G blank. Otherwise, complete Section G.

EXTC	Amount	Fed. Rpt. Code	FC	EC	RC-C	GLC	Auth. Number	Supplemental Data #1	Supplemental Data #2	Bill To	VC	Tax Area	Tax Base
<i>483</i>							<i>00520000 091880</i>						

PROPRIETARY

INPUT = ALPABJ

SAVE SUPPLIER BILL VOUCHER

FORM MP 2195

*FEB 92*

148

"CHP ID = 92085 15:12:48 VERSION = 007 AREA = GA 03/30/92

PREFARER: CROWSON/KATHFRINE M PH: 205-733-3035

SR NO | SERIAL | PT | CLASS | SPI | MBE | S1 | S2 | EDIT | CERT.

A. PAYEE'S NAME AND ADDRESS | P. CONTRACT AND LEASE DATA

NUMBER: 0005326501 WMBF: N

O.C. TANNER  
1030 SOUTH STATE ST.  
SAIT LAKE CITY TN 37115

TRANSACTION COVERED BY CONTRACT: YES  
CONTRACT NUMBER: AGREEMENT

TRANSACTION COVERED BY LEASE: NO  
LEASE IDENTIFICATION:

*Draft  
907878  
4/14/92*

C. SPECIAL HANDLING INSTRUCTIONS:

DRAFT TO BE PICKED UP BY:

APPROVED:

I HEREBY CERTIFY THAT ITEMS, AMOUNTS, AND EXPLANATIONS HEREIN LISTED OR ATTACHED ARE CORRECT AND DUE FROM THE COMPANY

14 D. CERTIFICATION:

E. APPROVAL: AMOUNT-->

*Katherine M Crowson* DATE *3-30-92*  
18 SSN: 6 TN: 205-733-3035

*Bertanzetti, W D* DATE *3-31-92*  
SSN:

NAME: CROWSON, KATHFRINE M  
TITLE: ADM REPORTS CLERK  
DEPT: DEPARTMENT CODE HI  
PC-0: R2D01103 GLC: 10233

NAME: BERTANZETTI, W D  
TITLE: OPERATIONS MANAGER ASST SECRETARY  
LEVEL: 60 EMPLOYEES' BENEFIT COMM  
DELEGATED APPROVER'S SSN: /

F. LIST ALL INVOICES

INV DATE	DUE DATE	EXTC	AMOUNT	INVOICE NUMBER
12/31/91	01/31/92			212253
		VC:	TA:	TB:
12/31/91	01/31/92			212252
		VC:	TA:	TB:
02/28/92	03/31/92			238983
		VC:	TA:	TB:
02/29/92	03/31/92			238984
		VC:	TA:	TB:
02/29/92	03/31/92			238979
		VC:	TA:	TB:
02/10/92	03/31/92			138267DM
		VC:	TA:	TB:
02/21/92	03/31/92			212248CM

PROPRIETARY

3. CLASSIFICATION DATA

#	FXTC	AMOUNT	FRC	FC/EC	RC-C	GLC	AUTH.	BILL
001	403			561588/			RB1001842	
S1:			S1:	VC:	TA:		TB:	
002	403			561588/			RB1001843	
S1:			S2:	VC:	TA:		TB:	
003	403			561588/			RB1001842	
S1:			S2:	VC:	TA:		TB:	
004	403			561588/	0XB20000			
S1:			S2:	VC:	TA:		TB:	

149

INPUT = ALRABI      SAVE SUPPLIER BILL VOUCHER (REVERSE SIDE)      FORM MP-2196-S  
 VCHR ID = 92085 15:10:49      VERSION = 007      AREA = GA      03/30/92

4. EXPLANATION OF EXPENSES

DATE	AMOUNT	EXPLANATION
03/25/92		SERVICE ANNIVERSARY GIFTS FOR BELLSOUTH CORP
03/25/92		SERVICE ANNIVERSARY GIFTS FOR D.C.
03/25/92		SERVICE ANNIVERSARY GIFTS FOR BELLSOUTH CORP - BSHR
03/25/92		SERVICE ANNIVERSARY GIFTS FOR SOUTHERN BELL/BST
		CREDIT INCLUDED

*Feb, 92*

PROPRIETARY

I. CONCURRED (BY DEPT CHARGED TO DIFFERENT FROM DEPT INCURRING EXPENSE)

RC-C	AMOUNT	RC-C	AMOUNT	RC-C	AMOUNT
SIGNATURE	DATE	SIGNATURE	DATE	SIGNATURE	DATE
RC-C	AMOUNT	RC-C	AMOUNT	RC-C	AMOUNT
SIGNATURE	DATE	SIGNATURE	DATE	SIGNATURE	DATE

INPUT = ALBABI      SAVE SUPPLEMENTAL INVOICE LISTING      FORM NP-2196-F  
 VCHR ID = 92085 15:10:48      VERSION = 007      AREA = GA      03/30/92

F. LIST ALL INVOICES      EXTC      AMOUNT      INVOICE NUMBER      SHEET 3  
 INV DATE      DUE DATE

02/19/92      03/31/92      VC:      TA:      089565CM      TB:

02/19/92      03/31/92      VC:      TA:      030740CM      TB:

02/19/92      03/31/92      VC:      TA:      125293CM      TB:

PROPRIETARY



151

INPUT = ALBABI SAVE SUPPLIER BILL VOUCHER FORM MP-2195-S  
VCHR ID = 92122 11:11:54 VERSION = 002 AREA = GA 05/01/92

PREPARER: CROWSON/KATHERINE M PH: 205-733-3035  
YR MO | SERIAL | PT | CLASS | SPI | MBE | S1 | S2 | EDIT | CERT.

*Mar 92*

A. PAYEE'S NAME AND ADDRESS  
NUMBER: 0005376501 WMBE: N  
O.C. TANNER  
1930 SOUTH STATE ST.  
SALT LAKE CITY UT 84115  
84115

B. CONTRACT AND LEASE DATA  
TRANSACTION COVERED BY CONTRACT: YES  
CONTRACT NUMBER: MASTER  
TRANSACTION COVERED BY LEASE: NO  
LEASE IDENTIFICATION:

*BSS  
SCB*

C. SPECIAL HANDLING INSTRUCTIONS:

DRAFT TO BE PICKED UP BY:

APPROVED:

I HEREBY CERTIFY THAT ITEMS, AMOUNTS, AND EXPLANATIONS HEREIN LISTED OR ATTACHED ARE CORRECT AND DUE FROM THE COMPANY

D. CERTIFICATION:

E. APPROVAL: AMOUNT ->

*16*  
*18*

*Katherine M Crowson* DATE *5-4-92*  
SSN: TN: 05-733-3035  
NAME: CROWSON, KATHERINE M  
TITLE: ADM REPORTS CLERK  
DEPT: DEPARTMENT CODE HI  
RC-0: R0D01103 GLC: 10033

*Bertanzetti* DATE *5-6-92*  
SSN: 7  
NAME: BERTANZETTI, W D  
TITLE: OPERATIONS MANAGER  
LEVEL: 60  
DELEGATED APPROVER'S SSN: *Asst. SECRETARY EMPLOYEES BENEFIT COMM.*

F. LIST ALL INVOICES

INV DATE	DUE DATE	EXTC	AMOUNT	INVOICE NUMBER
03/31/92	04/30/92			252358
		VC:	TA:	TB:
03/31/92	04/30/92			252359
		VC:	TA:	TB:
01/29/92	04/30/92			126290CM
		VC:	TA:	TB:
02/20/92	04/30/92			226186CM
		VC:	TA:	TB:
03/16/92	04/30/92			042054CM
		VC:	TA:	TB:

FOIKEN 013047

PROPRIETARY

152

G. CLASSIFICATION DATA

#	EXTC	AMOUNT	FRC	FC/EC	RC-C	GLC	AUTH.	BILL
001	403			561588/	0XB20000			
S1:		S2:		VC:	TA:		TB:	

INPUT = ALBABI      SAVE SUPPLIER BILL VOUCHER (REVERSE SIDE)      FORM MP-2195-S  
 VCHR ID = 9:12 11:11:54      VERSION = 000      AREA = GA      05/01/92

H. EXPLANATION OF EXPENSES

DATE	AMOUNT	EXPLANATION
05/01/92		SERVICE ANNIVERSARY GIFTS FOR BST ASSOCIATES (BELLSOUTH SERVICES)
05/01/91		SERVICE ANNIVERSARY GIFTS FOR BST ASSOCIATES (SOUTH CENTRAL BELL)

PROPRIETARY

I. CONCURREE (BY DEPT CHARGED IF DIFFERENT FROM DEPT INCURRING EXPENSE)

RC-C	AMOUNT	RC-C	AMOUNT	RC-C	AMOUNT
SIGNATURE	DATE	SIGNATURE	DATE	SIGNATURE	DATE
RC-C	AMOUNT	RC-C	AMOUNT	RC-C	AMOUNT
SIGNATURE	DATE	SIGNATURE	DATE	SIGNATURE	DATE

PROPRIETARY

SENT 11.05.26 05/01/92+ WY2621F0 / MSG# 0990

SB MAR 92

154

INPUT = ALBABI SAVE SUPPLIER BILL VOUCHER FORM MP-2196-S  
VCHR ID = 92101 11:05:49 VERSION = 001 AREA = GA 04/10/92

PREPARER: CROWSON/KATHERINE M PH: 205-733-3035  
R MO | SERIAL | PT | CLASS | SPI | MBE | S1 | S | EDIT | CERT.

935632 BST

A. PAYEE'S NAME AND ADDRESS | B. CONTRACT AND LEASE DATA  
NUMBER: 0005326501 WMBR: N | 4/29/92  
O.C. TANNER | TRANSACTION COVERED BY CONTRACT: YES  
1930 SOUTH STATE ST. | CONTRACT NUMBER: MASTER  
SALT LAKE CITY UT |  
84115 | TRANSACTION COVERED BY LEASE: NO  
LEASE IDENTIFICATION:

C. SPECIAL HANDLING INSTRUCTIONS:

DRAFT TO BE PICKED UP BY:

APPROVED:

I HEREBY CERTIFY THAT ITEMS, AMOUNTS, AND EXPLANATIONS HEREIN LISTED OR ATTACHED ARE CORRECT AND DUE FROM THE COMPANY

D. CERTIFICATION:

E. APPROVAL: AMOUNT-->

10 Katherine M Crowson DATE 4/13/92 *[Signature]* DATE 4-15-92

18 SSN: PN: 205-733-3035 | SSN: |  
NAME: CROWSON, KATHERINE M | NAME: BERTANZETTI, W D  
TITLE: ADM REPORTS CLERK | TITLE: ~~OPERATIONS MANAGER~~ ASST SECRETARY  
DEPT: DEPARTMENT CODE HI | LEVEL: 60 EMPLOYEES' BENEFIT COMM  
RC-0: R0D01103 GLC: 10033 | DELEGATED APPROVER'S SSN: |

F. LIST ALL INVOICES

INV DATE	DUE DATE	EXTC	AMOUNT	INVOICE NUMBER
03/31/92	04/31/92			252364
		VC:	TA:	TB:
03/31/92	04/31/92			252370
		VC:	TA:	TB:
03/16/92	04/31/92			R49860
		VC:	TA:	TB:
03/04/92	04/31/92			212248CM2
		VC:	TA:	TB:
03/11/92	04/31/92			150425CM
		VC:	TA:	TE:
03/12/92	04/31/92			226188CM
		VC:	TA:	TB:
03/21/92	04/31/92			226188CM

PROPRIETARY

03/24/92 04/31/92

VC:            IA:            AL:  
                 -64.77       238979CM  
                 TA:            TF:

-----  
G. CLASSIFICATION DATA

#	EXTC	AMOUNT	FRC	FC/EC	RC-C	GLC	AUTH.	BILL
001	403			561588/	0XB20000			
S1:		S:		VC:	TA:		TB:	

155

INPUT = ALBABI    SAVE SUPPLIER BILL VOUCHER (REVERSE SIDE)    FORM MP-196-S  
VCHR ID = 92101 11:05:49    VERSION = 001    AREA = GA    04/10/92

-----  
H. EXPLANATION OF EXPENSES

DATE	AMOUNT	EXPLANATION
------	--------	-------------

04/10/92		SERVICE AWARDS FOR BELLSOUTH TELECOMM INC ASSOCIATES.
----------	--	---

*PROPRIETARY*

I. CONCURRED (BY DEPT CHARGED IF DIFFERENT FROM DEPT INCURRING EXPENSE)

RC-C	AMOUNT	RC-C	AMOUNT	RC-C	AMOUNT
SIGNATURE	DATE	SIGNATURE	DATE	SIGNATURE	DATE
RC-C	AMOUNT	RC-C	AMOUNT	RC-C	AMOUNT
SIGNATURE	DATE	SIGNATURE	DATE	SIGNATURE	DATE

INPUT = ALBABI      SAVE SUPPLEMENTAL INVOICE LISTING      FORM MP-2196-F  
 VCHR ID = 92101 11:05:49      VERSION = 001      AREA = GA      04/10/92

F. LIST ALL INVOICES      SHEET 3

INV DATE	DUE DATE	EXTC	AMOUNT	INVOICE NUMBER
03/09/92	04/31/92			212248CM3
		VC:	TA:	TB:
03/26/92	04/31/92			338979CM3
		VC:	TA:	TB:

PROPRIETARY

YR MO | SERIAL | PT | CLASS | SPI | MBE | S1 | S2 | EDIT |

CERT. *Southern*

*014424 Apr 92*  
*6/9/92*

A. PAYEE'S NAME AND ADDRESS

NUMBER: 00253 6501 MBEF: N  
C.C. TANNER  
1930 SOUTH STATE ST.  
SALT LAKE CITY UT 84115  
84115

E. CONTRACT AND LEASE DATA

TRANSACTION COVERED BY CONTRACT: YES  
CONTRACT NUMBER: MASTER  
TRANSACTION COVERED BY LEASE: NO  
LEASE IDENTIFICATION:

157

C. SPECIAL HANDLING INSTRUCTIONS:

DRAFT TO BE PICKED UP BY:

APPROVED: *WAB*

I HEREBY CERTIFY THAT ITEMS, AMOUNTS, AND EXPLANATIONS HERIN LISTED OR ATTACHED ARE CORRECT AND DUE FROM THE COMPANY

D. CERTIFICATION:

E. APPROVAL: AMOUNT-->

*Katherine M Cowson* DATE *5-22-92*

*WAB* DATE *5-26-92*

SSN: TN: 05-733-3035  
NAME: COWSON, KATHERINE M  
TITLE: ADM REPOPTS CLERK  
DEPT: DEPARTMENT CODE HI  
RC-0: R0D01103 GLC: 10033

SSN: NAME: BERTANZETTI, W D  
TITLE: OPERATIONS MANAGER ASST SECRETARY  
LEVEL: 60 EMPLOYEES' BENEFIT COMM  
DELEGATED APPROVER'S SSN: 1

F. LIST ALL INVOICES

INV DATE	DUE DATE	EXTC	AMOUNT	INVOICE NUMBER
04/08/92	05/30/92			R49276DM ✓
04/30/92	05/30/92	VC:	TA:	TB: 266953 ✓
03/31/92	05/30/92	VC:	TA:	TB: 239979CM ✓
04/13/92	05/30/92	VC:	TA:	TB: 239979CM2
04/15/92	05/30/92	VC:	TA:	TB: 239979CM3
04/24/92	05/30/92	VC:	TA:	TB: 226188CM
05/06/92	05/30/92	VC:	TA:	TB: 252364CM
		VC:	TA:	TB:

G. CLASSIFICATION DATA

EXTC	AMOUNT	PRC	FC/EC	RC-C	GLC	AUTH.	BILL
001 403	13582.13		561588/	0XB.0000			
S1:	S2:		VC:	TA:		TB:	

FOI/REQ# 013053

PROPRIETARY

INPUT = ALRAFI    SAVE SUPPLIER PILL VOUCHER (REVERSE SIDE)    FORM MP-2106-0  
"CHR ID = 92143 12:47:29    VFRSICV = 003    ARPA = SA    05/22/92

4. EXPLANATION OF EXPENSES  
DATE                      AMOUNT                      EXPLANATION

05/22/92

ACTIVE SOUTHERN BELL EMPLOYEES' SERVICE AWARDS  
WITH 5 OR MORE YEARS SERVICE.

PROPRIETARY



I. CONCURPED (BY DEPT CHARGED IF DIFFERENT FROM DEPT INCURRING EXPENSE)

159

RC-C	AMOUNT	RC-C	AMOUNT	RC-C	AMOUNT
SIGNATURE	DATE	SIGNATURE	DATE	SIGNATURE	DATE
RC-C	AMOUNT	RC-C	AMOUNT	RC-C	AMOUNT
SIGNATURE	DATE	SIGNATURE	DATE	SIGNATURE	DATE

PROPRIETARY

SPN 15.33.21 05/22/92+ W2621F0 / MSG# 1149

APR 92  
B55 + SCB

MAY 92  
SCB

INPUT = ALBABI SAVE SUPPLIER BILL VOUCHER FORM MP-2196-  
VCHR ID = 92161 11:24:31 VERSION = 001 AREA = GA 06/09/92

PREPARER: PARSONS/ANITA S PH: 205-733-3037  
YR MO ] SERIAL ] PT ] CLASS ] SPI ] MBE ] S1 ] S2 ] EDIT ] CERT.

A. PAYEE'S NAME AND ADDRESS  
NUMBER: 000532650I WMBE: N  
O.C. TANNER  
1930 SOUTH STATE ST.  
SALT LAKE CITY UT 84115  
84115

B. CONTRACT AND LEASE DATA  
TRANSACTION COVERED BY CONTRACT: YES  
CONTRACT NUMBER: MASTER  
TRANSACTION COVERED BY LEASE: NO  
LEASE IDENTIFICATION:

C. SPECIAL HANDLING INSTRUCTIONS:

DRAFT TO BE PICKED UP BY:

APPROVED:

I HEREBY CERTIFY THAT ITEMS, AMOUNTS, AND EXPLANATIONS HEREIN LISTED OR ATTACHED ARE CORRECT AND DUE FROM THE COMPANY

D. CERTIFICATION:

E. APPROVAL: AMOUNT-->

16  
18  
Anita Parsons DATE 6/9/92  
SSN: \_\_\_\_\_ TN: 205-733-3037  
NAME: PARSONS, ANITA S  
TITLE: ADM REPORTS CLERK  
DEPT: DEPARTMENT CODE HI  
RC-O: ROD01103 GLC: 10033

[Signature] DATE 6-12  
SSN: \_\_\_\_\_  
NAME: BERTANZETTI, W D  
TITLE: ~~OPERATIONS~~ MANAGER *Sec. Empl. l. Committee*  
LEVEL: 60  
DELEGATED APPROVER'S SSN:

F. LIST ALL INVOICES

INV DATE	DUE DATE	EXTC	AMOUNT	INVOICE NUMBER
05/29/92	06/30/92			280761 - MAY SCB
			VC: TA:	TB:
04/16/92	06/30/92			238976CM3
			VC: TA:	TB:
04/14/92	06/30/92			238976CM <i>MAY SCB</i>
			VC: TA:	TB:
04/15/92	06/30/92			226186CM
			VC: TA:	TB:
04/07/92	06/30/92			238976CM2
			VC: TA:	TB:
04/30/92	06/30/92			266849 <i>B55 - APR</i>
			VC: TA:	TB:
04/30/92	06/30/92			266850
			VC: TA:	TB: <i>APR SCB</i>

G. CLASSIFICATION DATA

# EXTC AMOUNT FRC FC/EC RC-C GLC AUTH. BII  
001 403 561588/ OXB20000  
S1: S2: VC: TA: TB:

PROPRIETARY

INPUT = ALBABI      SAVE SUPPLIER BILL VOUCHER (REVERSE SIDE)      FORM MP-2196-9  
 VCHR ID = 92161 11:24:31      VERSION = 001      AREA = GA      06/09/92

H. EXPLANATION OF EXPENSES

DATE	AMOUNT	EXPLANATION
06/09/92		SERVICE ANNIVERSARY GIFTS FOR BST ASSOCIATES (SOUTH CENTRAL BELL)
06/09/92		SERVICE ANNIVERSARY GIFTS FOR BST ASSOCIATES (BELLSOUTH SERVICES)
06/09/92		SERVICE ANNIVERSARY GIFTS FOR BST ASSOCIATES (SOUTH CENTRAL BELL)

PROPRIETARY

I. CONCURRED (BY DEPT CHARGED IF DIFFERENT FROM DEPT INCURRING EXPENSE)

RC-C	AMOUNT	RC-C	AMOUNT	RC-C	AMOUNT
SIGNATURE	DATE	SIGNATURE	DATE	SIGNATURE	DATE
RC-C	AMOUNT	RC-C	AMOUNT	RC-C	AMOUNT

SIGNATURE	DATE	SIGNATURE	DATE	SIGNATURE	DATE

SENT 16.20.38 06/09/92\* WM2621E0 / MSG# 0036

PROPRIETARY

MAY 92 BST

INPUT = ALBABI SAVE SUPPLIER BILL VOUCHER FORM MP-2196-  
VCHR ID = 92177 17:18:39 VERSION = 005 AREA = GA 07/07/92  
PREPARER: CROWSON/KATHERINE M PH: 205-733-3035  
YR MO ] SERIAL ] PT ] CLASS ] SPI ] MBE ] S1 ] S2 ] EDIT ] CERT.

A. PAYEE'S NAME AND ADDRESS  
NUMBER: 000532650I WMBE: N  
O.C. TANNER  
1930 SOUTH STATE ST.  
SALT LAKE CITY UT 84115  
84115

B. CONTRACT AND LEASE DATA  
TRANSACTION COVERED BY CONTRACT: YES  
CONTRACT NUMBER: MASTER  
TRANSACTION COVERED BY LEASE: NO  
LEASE IDENTIFICATION:

C. SPECIAL HANDLING INSTRUCTIONS:

DRAFT TO BE PICKED UP BY:

APPROVED:

I HEREBY CERTIFY THAT ITEMS, AMOUNTS, AND EXPLANATIONS HEREIN LISTED OR ATTACHED ARE CORRECT AND DUE FROM THE COMPANY

D. CERTIFICATION:

E. APPROVAL: AMOUNT ->

*Katherine M Crowson* DATE 7-8-92  
18 SSN: \_\_\_\_\_ IN: 205-733-3035  
NAME: CROWSON, KATHERINE M  
TITLE: ADM REPORTS CLERK  
DEPT: DEPARTMENT CODE HI  
RC-O: ROD01103 GLC: 10033

*[Signature]* DATE 7-9-92  
SSN: \_\_\_\_\_  
NAME: BERTANZETTI, W D  
TITLE: OPERATIONS MANAGER  
LEVEL: 60  
DELEGATED APPROVER'S SSN:

F. LIST ALL INVOICES

INV DATE	DUE DATE	EXTC	AMOUNT	INVOICE NUMBER
05/29/92	06/30/92			280764
			VC: TA:	TB:
05/22/92	06/30/92			266853CM
			VC: TA:	TB:
05/22/92	06/30/92			238979CM
			VC: TA:	TB:
06/02/92	06/30/92			226188CM
			VC: TA:	TB:
05/15/92	06/30/92			238979CM2
			VC: TA:	TB:
06/04/92	06/30/92			173773DM
			VC: TA:	TB:
05/29/92	06/30/92			280759
			VC: TA:	TB:

G. CLASSIFICATION DATA

#	EXTC	AMOUNT	FRC	FC/EC	RC-C	GLC	AUTH.	BIL
001	403			561588/	0XB20000			
S1:		S2:		VC:	TA:		TB:	
002	403			561588/				RBM001808
S1:		S2:		VC:	TA:		TB:	

PROPRIETARY

H. EXPLANATION OF EXPENSES

DATE	AMOUNT	EXPLANATION
06/26/92		ACTIVE SOUTHERN BELL EMPLOYEES' SERVICE AWARDS WITH 5 OR MORE YEARS SERVICE. BE284
06/26/92		ACTIVE BELLSOUTH SERVICES EMPLOYEES' SERVICE AWARDS WITH 5 OR MORE YEARS SERVICE. BE282
06/26/92		ACTIVE BELLSOUTH TELECOMM EMPLOYEES' SERVICE AWARDS WITH 5 OR MORE YEARS SERVICE. BE011
07/07/92		ACTIVE BELLSOUTH COMM. SYSTEMS EMPLOYEES' SERVICE AWARDS WITH 5 OR MORE YEARS SERVICE BE011

*PROPRIETARY*

I. CONCURRED (BY DEPT CHARGED IF DIFFERENT FROM DEPT INCURRING EXPENSE)

RC-C	AMOUNT	RC-C	AMOUNT	RC-C	AMOUNT
SIGNATURE	DATE	SIGNATURE	DATE	SIGNATURE	DATE
RC-C	AMOUNT	RC-C	AMOUNT	RC-C	AMOUNT
SIGNATURE	DATE	SIGNATURE	DATE	SIGNATURE	DATE

INPUT = ALBABI  
VCHR ID = 92177 17:18:39

SAVE SUPPLEMENTAL INVOICE LISTING  
VERSION = 005

AREA = GA

FORM MP-2196-F  
07/07/92

F. LIST ALL INVOICES

INV DATE	DUE DATE	EXTC	AMOUNT	INVOICE NUMBER	SHEET
05/29/92	06/30/92		VC: TA:	280750 TB: <i>BST</i>	
06/03/92	06/30/92		VC: TA:	252359DM TB:	
06/02/92	06/30/92		VC: TA:	266850CM TB:	

PROPRIETARY

BST JUNE 92

INPUT = ALBABI SAVE SUPPLIER BILL VOUCHER  
VCHR ID = 92216 12:54:30 VERSION = 002 AREA = GA  
PREPARER: CROWSON/KATHERINE M PH: 205-733-3035  
YR MO ] SERIAL ] PT ] CLASS ] SPI ] MBE ] S1 ] S2 ] EDIT ]

FORM MP-2196-S  
08/03/92  
155460 8/18/92  
CERT. ~~8/18/92~~

A. PAYEE'S NAME AND ADDRESS  
NUMBER: 0005326501 WMBE: N  
O.C. TANNER  
1930 SOUTH STATE ST.  
SALT LAKE CITY UT 84115  
84115

B. CONTRACT AND LEASE DATA  
TRANSACTION COVERED BY CONTRACT: YES  
CONTRACT NUMBER: MASTER  
TRANSACTION COVERED BY LEASE: NO  
LEASE IDENTIFICATION:  
plus BSS SEC SBT

C. SPECIAL HANDLING INSTRUCTIONS:

DRAFT TO BE PICKED UP BY:

APPROVED:

I HEREBY CERTIFY THAT ITEMS, AMOUNTS, AND EXPLANATIONS HEREIN LISTED OR ATTACHED ARE CORRECT AND DUE FROM THE COMPANY

D. CERTIFICATION:

E. APPROVAL: AMOUNT-->

*Katherine M Crowson* DATE 8-3-92  
SSN: N: 205-733-3035  
NAME: CROWSON, KATHERINE M  
TITLE: ADM REPORTS CLERK  
DEPT: DEPARTMENT CODE HI  
RC-O: ROD01103 GLC: 10033

*[Signature]* DATE 8-4-92  
SSN:  
NAME: BERTANZETTI, W D  
TITLE: OPERATIONS MANAGER  
LEVEL: 60  
DELEGATED APPROVER'S SSN:

F. LIST ALL INVOICES

INV DATE	DUE DATE	EXTC	AMOUNT	INVOICE NUMBER
06/26/92	07/31/92		VC: TA: R56752DM <i>SBT</i>	TB:
07/10/92	08/31/92		VC: TA: 266849DM <i>BSS</i>	TB:
06/30/92	07/31/92		VC: TA: 295903 <i>SCB</i>	TB:
06/30/92	07/31/92		VC: TA: 295906 <i>SBT</i>	TB:
06/30/92	07/31/92		VC: TA: 295911 <i>DC</i>	TB:
06/30/92	07/31/92		VC: TA: 295910 <i>Bill Smith Corp</i>	TB:
06/30/92	07/31/92		VC: TA: 295912 <i>Bill Smith Corp</i>	TB:

G. CLASSIFICATION DATA

#	EXTC	AMOUNT	FRC	FC/EC	RC-C	GLC	AUTH.	BILL
001	403			561588/	0XB20000		<i>BST</i>	
S1:		S2:		VC:	TA:		TB:	
002	403			561588/			TB:	RBJ001824
S1:		S2:		VC:	TA:		TB:	
003	403			561588/			TB:	RBM001808
S1:		S2:		VC:	TA:		TB:	
004	403			561588/	0XB20000		TB:	
S1:		S2:		VC:	TA:		TB:	
005	403			561588/			TB:	RB1001842
S1:		S2:		VC:	TA:		TB:	
006	403			561588/			TB:	RB1001843
S1:		S2:		VC:	TA:		TB:	

PROPRIETARY



INPUT = ALBABI  
VCHR ID = 92216 12:54:30

SAVE SUPPLEMENTAL INVOICE LISTING  
VERSION = 002

AREA = GA

FORM MP-2196-F  
08/03/92

F. LIST ALL INVOICES  
INV DATE DUE DATE

EXTC

AMOUNT

INVOICE NUMBER

SHEET 3

06/30/92 07/31/92

VC:

295902

TB: *BSS*

06/30/92 07/31/92

VC:

295896

TB: *BST*

06/30/92 07/31/92

VC:

295905

TB: *BCI*

06/30/92 07/31/92

VC:

295908

TB: *BCI*

06/30/92 07/31/92

VC:

295898

TB: *BCI*

07/22/92 07/31/92

VC:

295898CM

TB: *BCI*

07/20/92 07/31/92

VC:

252367CM

TB: *BCI*

05/06/92 07/31/92

VC:

238976CM

TB: *SCB*

05/01/92 07/31/92

VC:

187725CM

TB: *BSS*

06/19/92 07/31/92

VC:

238976CM2

TB: *SCB*

06/16/92 07/31/92

VC:

266849CM

TB: *BSS*

06/15/92 07/31/92

VC:

252369CM

TB: *BellSmith Corp*

06/15/92 07/31/92

VC:

054395CM

TB: *SBT*

06/30/92 07/31/92

VC:

089565CM

TB: *SBT*

07/06/92 07/31/92

VC:

295896CM

TB: *BST*

07/08/92 07/31/92

VC:

280750CM

TB: *BST*

01/27/92 07/31/92

VC:

R43425CM2

TB: *BellSmith*

01/27/92 07/31/92

VC:

R43425CM3

TB: *Corp*

PROPRIETARY

H. EXPLANATION OF EXPENSES  
 DATE AMOUNT EXPLANATION

08/03/92		ACTIVE BELLSOUTH COMMUNICATIONS INC. ASSOCIATES ANNIVERSARY SERVICE AWARDS
08/03/92		ACTIVE BELLSOUTH TELECOMMUNICATIONS INC. ASSOCIATES ANNIVERSARY SERVICE AWARDS
08/03/92		ACTIVE BELLSOUTH COMMUNICATIONS SYSTEMS ASSOCIATES ANNIVERSARY SERVICE AWARDS
08/03/92		ACTIVE BELLSOUTH CORPORATION ASSOCIATES ANNIVERSARY SERVICE AWARDS
08/03/92		ACTIVE BELLSOUTH D. C. ASSOCIATES ANNIVERSARY SERVICE AWARDS

*BCI Corp D.C. BCS*

*BST plus BST*

*Southern Bell  
 BellSouth Services (OR)  
 South Central Bell*

I. CONCURRED (BY DEPT CHARGED IF DIFFERENT FROM DEPT INCURRING EXPENSE)

RC-C	AMOUNT	RC-C	AMOUNT	RC-C	AMOUNT
SIGNATURE	DATE	SIGNATURE	DATE	SIGNATURE	DATE
RC-C	AMOUNT	RC-C	AMOUNT	RC-C	AMOUNT
SIGNATURE	DATE	SIGNATURE	DATE	SIGNATURE	DATE

**PROPRIETARY**



H. EXPLANATION OF EXPENSES  
 DATE                      AMOUNT                      EXPLANATION

08/20/92		BELLSOUTH TELECOMMUNICATIONS EMPLOYEE'S SERVICE ANNIVERSARY GIFTS
08/20/92		BELLSOUTH COMMUNICATIONS SYSTEMS EMPLOYEE'S SERVICE ANNIVERSARY GIFTS
08/20/92		SOUTHERN BELL EMPLOYEE'S SERVICES ANNIVERSARY GIFTS
08/20/92		BELLSOUTH SERVICES EMPLOYEE'S SERVICES ANNIVERSARY GIFTS
08/20/92		SOUTH CENTRAL BELL EMPLOYEE'S SERVICES ANNIVERSARY GIFTS
08/20/92		BELLSOUTH CORPORATION EMPLOYEE'S SERVICE ANNIVERSARY GIFTS
08/20/92		BELLSOUTH COMMUNICATIONS INC. EMPLOYEE'S SERVICE ANNIVERSARY GIFTS

PROPRIETARY

I. CONCURRED (BY DEPT CHARGED IF DIFFERENT FROM DEPT INCURRING EXPENSE)

RC-C	AMOUNT	RC-C	AMOUNT	RC-C	AMOUNT
SIGNATURE	DATE	SIGNATURE	DATE	SIGNATURE	DATE
RC-C	AMOUNT	RC-C	AMOUNT	RC-C	AMOUNT
SIGNATURE	DATE	SIGNATURE	DATE	SIGNATURE	DATE

INPUT = ALBABI  
VCHR ID = 92233 10:28:08

SAVE SUPPLEMENTAL INVOICE LISTING  
VERSION = 003

AREA = GA

FORM MP-2196-F  
08/20/92

F. LIST ALL INVOICES				SHEET 3	
INV DATE	DUE DATE	EXTC	AMOUNT	INVOICE NUMBER	
07/31/92	08/31/92		VC:	310384 TB: Corp	
07/31/92	08/31/92		VC:	310375 TB: BSS	
07/31/92	08/31/92		VC:	310382 TB: BCI	
07/31/92	08/31/92		VC:	310379 TB: BCI	
07/31/92	08/31/92		VC:	310369 TB: BCI	
07/27/92	08/31/92		VC:	280770DM TB: Corp	
07/31/92	08/31/92		VC:	310383 TB: Corp	
07/30/92	08/31/92		VC:	295896CM TB: BST	
07/30/92	08/31/92		VC:	295896CM2 TB: BST	
07/30/92	08/31/92		VC:	295896CM3 TB: BST	
07/30/92	08/31/92		VC:	295896CM4 TB: BST	
07/30/92	08/31/92		VC:	295896CM5 TB: BST	
07/30/92	08/31/92		VC:	295896CM6 TB: BST	
07/30/92	08/31/92		VC:	295896CM7 TB: BST	
07/30/92	08/31/92		VC:	295896CM8 TB: BST	
07/16/92	08/31/92		VC:	280764CM TB: SBT	
07/21/92	08/31/92		VC:	295896CM9 TB: BST	
07/27/92	08/31/92		VC:	280768CM TB: Corp	
08/03/92	08/31/92		VC:	310367CM TB: BST	

171

PROPRIETARY

INPUT = ALBABI  
VCHR ID = 92233 10:28:08

SAVE SUPPLEMENTAL INVOICE LISTING  
VERSION = 003

AREA = GA

FORM MP-2196-F  
08/20/92

F. LIST ALL INVOICES					SHEET 4
INV DATE	DUE DATE	EXTC	AMOUNT	INVOICE NUMBER	
07/31/92	08/31/92		VC:	295896CM0 TB: <i>BST</i>	
08/05/92	08/31/92		VC:	295896CM1 TB: <i>BST</i>	
08/05/92	08/31/92		VC:	295896CMA TB: <i>BST</i>	
08/05/92	08/31/92		VC:	295896CMB TB: <i>BST</i>	
08/06/92	08/31/92		VC:	295896CMC TB: <i>BST</i>	

PROPRIETARY

# BELLSOUTH TELECOMM INC

INPUT = ALBABI SAVE SUPPLIER BILL VOUCHER FORM MP-2196-S  
 VCHR ID = 92274 09:55:08 VERSION = 001 AREA = GA 09/30/92

PREPARER: CROWSON/KATHERINE M PH: 205-733-3035

YR MO ] SERIAL ] PT ] CLASS ] SPI ] MBE ] S1 ] S2 ] EDIT ] CERT.

**AUG 92**

A. PAYEE'S NAME AND ADDRESS  
 NUMBER: 000532650I WMBE: N  
 O.C. TANNER  
 1930 SOUTH STATE ST.  
 SALT LAKE CITY UT

B. CONTRACT AND LEASE DATA  
 TRANSACTION COVERED BY CONTRACT: YES  
 CONTRACT NUMBER: MASTER  
 TRANSACTION COVERED BY LEASE: NO  
 LEASE IDENTIFICATION:

84115

C. SPECIAL HANDLING INSTRUCTIONS:

DRAFT TO BE PICKED UP BY:

APPROVED:

I HEREBY CERTIFY THAT ITEMS, AMOUNTS, AND EXPLANATIONS HEREIN LISTED OR ATTACHED ARE CORRECT AND DUE FROM THE COMPANY

D. CERTIFICATION:

E. APPROVAL: AMOUNT

*Katherine M Crowson* DATE *9/30/92*  
 SSN: FN: 205-733-3035  
 NAME: CROWSON, KATHERINE M  
 TITLE: ADM REPORTS CLERK  
 DEPT: DEPARTMENT CODE HI  
 RC-O: ROD01103 GLC: 10033

*[Signature]* DATE *10-01-*  
 SSN:  
 NAME: BERTANZETTI, W D  
 TITLE: OPERATIONS MANAGER  
 LEVEL: 60  
 DELEGATED APPROVER'S SSN: /

F. LIST ALL INVOICES

INV DATE	DUE DATE	EXTC	AMOUNT	INVOICE NUMBER
02/23/90	10/30/92			R61749CM TB: <i>Bellsouth Services</i>
08/31/92	10/30/92	VC:	TA:	324366 TB: <i>BSHR</i>
08/31/92	10/30/92	VC:		324353 TB: <i>BST</i>
09/15/92	10/30/92	VC:		295896DM TB: <i>BST</i>
08/19/92	10/30/92	VC:		295896DM1 TB: <i>BST</i>
09/15/92	10/30/92	VC:		280750CM TB: <i>BST</i>
09/11/92	10/30/92	VC:		324353CM TB: <i>BST</i>

G. CLASSIFICATION DATA

#	EXTC	AMOUNT	FRC	FC/EC	RC-C	GLC	AUTH.	BILL
001	403			561588/ VC:			RB1001842	
S1:					TA:		TB:	
002	403			561588/ VC:			RBJ001824	
S1:					TA:		TB:	
003	403			561588/ VC:			RBM001808	
S1:					TA:		TB:	
004	403			561588/ VC:	0XB20000			
S1:					TA:		TB:	

# PROPRIETARY

H. EXPLANATION OF EXPENSES  
 DATE                      AMOUNT                      EXPLANATION

09/30/92		BELLSOUTH TELECOMMUNICATIONS ASSOCIATES SERVICE ANNIVERSARY GIFTS
09/30/92		BELLSOUTH COMMUNICATIONS SYSTEMS ASSOCIATES SERVICE ANNIVERSARY GIFTS
09/30/92		BELLSOUTH COMMUNICATIONS INC. ASSOCIATES SERVICE ANNIVERSARY GIFTS
09/30/92		BELLSOUTH CORPORATE ASSOCIATES SERVICE ANNIVERSARY GIFTS

PROPRIETARY

I. CONCURRED (BY DEPT CHARGED IF DIFFERENT FROM DEPT INCURRING EXPENSE)

RC-C                      AMOUNT SIGNATURE                      DATE	RC-C                      AMOUNT SIGNATURE                      DATE	RC-C                      AMOUNT SIGNATURE                      DATE
RC-C                      AMOUNT SIGNATURE                      DATE	RC-C                      AMOUNT SIGNATURE                      DATE	RC-C                      AMOUNT SIGNATURE                      DATE



INPUT = ALBABI  
VCHR ID = 92274 09:55:08

SAVE SUPPLEMENTAL INVOICE LISTING  
VERSION = 001

AREA = GA

FORM MP-2196-F  
09/30/92

F. LIST ALL INVOICES  
INV DATE DUE DATE

EXTC

AMOUNT

INVOICE NUMBER

SHEET 3

INV DATE	DUE DATE	EXTC	AMOUNT	INVOICE NUMBER
09/08/92	10/30/92		VC:	295896CM TB: <i>BST</i>
09/02/92	10/30/92		VC:	295896CM1 TB: <i>BST</i>
09/10/92	10/30/92		VC:	310367CM TB: <i>BST</i>
08/31/92	10/30/92		VC:	295896CM2 TB: <i>BST</i>
08/28/92	10/30/92		VC:	295896CM3 TB: <i>BST</i>
08/28/92	10/30/92		VC:	295896CM4 TB: <i>BST</i>
08/26/92	10/30/92		VC:	295896CM5 TB: <i>BST</i>
08/19/92	10/30/92		VC:	310367CM1 TB: <i>BST</i>
08/13/92	10/30/92		VC:	310367CM2 TB: <i>BST</i>
08/12/92	10/30/92		VC:	295896CM6 TB: <i>BST</i>
08/31/92	10/30/92		VC:	324365 TB: <i>Bell South Corp</i>
08/31/92	10/30/92		VC:	324356 TB: <i>Bell South Comm Int</i>
08/31/92	10/30/92		VC:	324361 TB: <i>Bell South Services</i>
08/31/92	10/30/92		VC:	324363 TB: <i>South Central Bell</i>
08/24/92	10/30/92		VC:	295903CM TB: <i>South Central Bell</i>
08/31/92	10/30/92		VC:	324362 TB: <i>South Central Bell</i>
08/19/92	10/30/92		VC:	295906CM TB: <i>Southern Bell</i>
08/31/92	10/30/92		VC:	324364 TB: <i>Southern Bell</i>

PROPRIETARY

# BST SEPT 92

INPUT = ALBABI SAVE SUPPLIER BILL VOUCHER FORM MP-2196-3  
 VCHR ID = 92298 10:07:29 VERSION = 001 AREA = GA 10/24/92  
 PREPARER: CROWSON/KATHERINE M PH: 205-733-3035  
 YR MO ] SERIAL ] PT ] CLASS ] SPI ] MBE ] S1 ] S2 ] EDIT ] CERT.

382955

A. PAYEE'S NAME AND ADDRESS  
 NUMBER: 000532650I WMBE: N  
 O.C. TANNER  
 1930 SOUTH STATE ST.  
 SALT LAKE CITY UT 84115  
 84115

B. CONTRACT AND LEASE DATA  
 TRANSACTION COVERED BY CONTRACT: YES  
 CONTRACT NUMBER: MASTER  
 TRANSACTION COVERED BY LEASE: NO  
 LEASE IDENTIFICATION:

C. SPECIAL HANDLING INSTRUCTIONS:

13  
14  
18

DRAFT TO BE PICKED UP BY:

APPROVED: *[Signature]*

I HEREBY CERTIFY THAT ITEMS, AMOUNTS, AND EXPLANATIONS HEREIN LISTED OR ATTACHED ARE CORRECT AND DUE FROM THE COMPANY

D. CERTIFICATION:

E. APPROVAL: AMOUNT ->

*KATHERINE M CROWSON* DATE *10 23 92*  
 SSN: N: 205-733-3035  
 NAME: CROWSON, KATHERINE M  
 TITLE: ADM REPORTS CLERK  
 DEPT: DEPARTMENT CODE HI  
 RC-O: ROD01103 GLC: 10033

*[Signature]* DATE *11-4-92*  
 SSN:  
 NAME: BERTANZETTI, W D  
 TITLE: OPERATIONS MANAGER  
 LEVEL: 60  
 DELEGATED APPROVER'S SSN:

F. LIST ALL INVOICES

INV DATE	DUE DATE	EXTC	AMOUNT	INVOICE NUMBER
09/30/92	10/30/92			337491 TB: <i>BST</i>
09/30/92	10/30/92			337493 TB: <i>BCI</i>
09/28/92	10/30/92			324353CM0 TB: <i>SCB</i>
09/28/92	10/30/92			199611CM TB: <i>SBT</i>
09/22/92	10/30/92			295896CM9 TB: <i>SCB</i>
09/30/92	10/30/92			337501 TB: <i>SBT</i>
09/30/92	10/30/92			337498 TB: <i>SCB</i>

G. CLASSIFICATION DATA

#	EXTC	AMOUNT	FRC	FC/EC	RC-C	GLC	AUTH.	BILL
001	403			561588/ VC:	0XB20000 TA:			
002	403			561588/ VC:	TA:		RB1001842	
003	403			561588/ VC:	TA:		RBJ001824	

# PROPRIETARY

INPUT = ALBABI  
VCHR ID = 92298 10:07:29

SAVE SUPPLIER BILL VOUCHER (REVERSE SIDE)  
VERSION = 001

AREA = GA

FORM MP-2196-S  
10/24/92

H. EXPLANATION OF EXPENSES  
DATE AMOUNT

EXPLANATION

10/23/92		BELLSOUTH TELECOMMUNICATION ASSOCIATES SERVICE ANNIVERSARY GIFTS
10/23/92		BELLSOUTH CORPORATE ASSOCIATES SERVICE ANNIVERSARY GIFTS
10/23/92		BELLSOUTH COMMUNICATIONS INC. ASSOCIATES SERVICES ANNIVERSARY GIFTS

PROPRIETARY

I. CONCURRED (BY DEPT CHARGED IF DIFFERENT FROM DEPT INCURRING EXPENSE)

RC-C	AMOUNT	RC-C	AMOUNT	RC-C	AMOUNT
SIGNATURE	DATE	SIGNATURE	DATE	SIGNATURE	DATE
RC-C	AMOUNT	RC-C	AMOUNT	RC-C	AMOUNT
SIGNATURE	DATE	SIGNATURE	DATE	SIGNATURE	DATE

INPUT = ALBABI  
VCHR ID = 92298 10:07:29

SAVE SUPPLEMENTAL INVOICE LISTING  
VERSION = 001

AREA = GA

FORM MP-2196-F  
10/24/92

F. LIST ALL INVOICES					SHEET
INV DATE	DUE DATE	EXTC	AMOUNT	INVOICE NUMBER	3
09/28/92	10/30/92		VC:	199609CM TB: <i>SCB</i>	
08/02/90	10/30/92		VC:	979919CM TB: <i>SCB</i>	
09/30/92	10/30/92		VC:	337497 TB: <i>BSS</i>	
09/30/92	10/30/92		VC:	337504 TB: <i>Corp</i>	
09/30/92	10/30/92		VC:	337505 TB: <i>Corp</i>	
09/30/92	10/30/92		VC:	337506 TB: <i>Corp</i>	
09/30/92	10/30/92		VC:	337500 TB: <i>BCI</i>	
09/30/92	10/30/92		VC:	337503 TB: <i>BCI</i>	

PROPRIETAR



INPUT = ALBABI  
VCHR ID = 92343 10:14:50

SAVE SUPPLEMENTAL INVOICE LISTING  
VERSION = 002

AREA = GA

FORM MP-2196-F  
12/08/92

F. LIST ALL INVOICES					SHEET 3
INV DATE	DUE DATE	EXTC	AMOUNT	INVOICE NUMBER	
11/02/92	11/30/92		VC:	337491CM1 TB: <i>BST</i>	
10/30/92	11/30/92		VC:	351071 TB: <i>Southern</i>	
11/12/92	11/30/92		VC:	337501CM TB: <i>Southern</i>	
10/21/92	11/30/92		VC:	337501CM1 TB: <i>Southern</i>	
10/30/92	11/30/92		VC:	351062 TB: <i>BCI</i>	
10/30/92	11/30/92		VC:	351073 TB: <i>BCI</i>	
11/16/92	11/30/92		VC:	324356CM TB: <i>BCI</i>	
10/30/92	11/30/92		VC:	351069 TB: <i>South Central</i>	
10/22/92	11/30/92		VC:	310367DM TB:	

PROPRIETARY



H. EXPLANATION OF EXPENSES		
DATE	AMOUNT	EXPLANATION
12/15/92		BELLSOUTH TELECOMMUNICATION ASSOCIATES SERVICE ANNIVERSARY GIFTS
12/15/92		BELLSOUTH CORPORATE ASSOCIATES SERVICE ANNIVERSARY GIFTS
12/15/92		BELLSOUTH COMMUNICATIONS INC. ASSOCIATES SERVICES ANNIVERSARY GIFTS

PROPRIETARY

I. CONCURRED (BY DEPT CHARGED IF DIFFERENT FROM DEPT INCURRING EXPENSE)

RC-C	AMOUNT	RC-C	AMOUNT	RC-C	AMOUNT
SIGNATURE	DATE	SIGNATURE	DATE	SIGNATURE	DATE
RC-C	AMOUNT	RC-C	AMOUNT	RC-C	AMOUNT
SIGNATURE	DATE	SIGNATURE	DATE	SIGNATURE	DATE



INPUT = ALBABI

SAVE SUPPLEMENTAL INVOICE LISTING

FORM MP-2196-F

VCHR ID = 92350 10:15:27

VERSION = 001

AREA = GA

12/15/92

F. LIST ALL INVOICES

INV DATE

DUE DATE

EXTC

AMOUNT

INVOICE NUMBER

SHEET 3

11/30/92

12/30/92

VC:

363764

TB:

*Corp*

PROPRIETARY

BST Dec 92

INPUT = ALBABI SAVE SUPPLIER BILL VOUCHER FORM MP-2196-S  
VCHR ID = 93021 12:08:12 VERSION = 004 AREA = GA 01/21/93  
PREPARER: CROWSON/KATHERINE M PH: 205-733-3035  
YR MO SERIAL PT CLASS SPI MBE S1 S2 EDIT CERT.  
535830

A. PAYEE'S NAME AND ADDRESS  
NUMBER: 0005326501 WMBE: N  
O.C. TANNER  
1930 SOUTH STATE ST.  
SALT LAKE CITY UT 84115  
84115

B. CONTRACT AND LEASE DATA  
TRANSACTION COVERED BY CONTRACT: YES  
CONTRACT NUMBER: MASTER  
TRANSACTION COVERED BY LEASE: NO  
LEASE IDENTIFICATION:

C. SPECIAL HANDLING INSTRUCTIONS:

13 DRAFT TO BE PICKED UP BY: APPROVED: #

I HEREBY CERTIFY THAT ITEMS, AMOUNTS, AND EXPLANATIONS HEREIN LISTED OR ATTACHED ARE CORRECT AND DUE FROM THE COMPANY

10 D. CERTIFICATION: E. APPROVAL: AMOUNT-->  
18 Katherine M. Crowson DATE 1-21-93 SSN: I: 205-733-3035  
NAME: CROWSON, KATHERINE M TITLE: ADM REPORTS CLERK  
DEPT: DEPARTMENT CODE HI RC-O: ROD01103 GLC: 10033  
Bertanzetti, W D DATE 1-23-93  
NAME: BERTANZETTI, W D TITLE: OPERATIONS MANAGER  
LEVEL: 60 DELEGATED APPROVER'S SSN: 1

F. LIST ALL INVOICES

INV DATE	DUE DATE	EXTC	AMOUNT	INVOICE NUMBER
01/07/93	01/31/93			R86805
		VC:		TB: Training
01/01/93	01/31/93			378078
		VC:		TB: 530
12/08/92	01/31/93			226188CM
		VC:		TB: SB
01/01/93	01/31/93			378069
		VC:		TB: BCI
01/01/93	01/31/93			378077
		VC:		TB: SCB
01/01/93	01/31/93			378080
		VC:		TB: CORP
01/01/93	01/31/93			378081
		VC:		TB: CORP

G. CLASSIFICATION DATA

#	EXTC	AMOUNT	FRC	FC/EC	RC-C	GLC	AUTH.	BILL
001	403			561588/				REJ001824
S1:				VC:	TA:	TB:		
002	403			561588/				RB1001842
S1:				VC:	TA:	TB:		
003	403			561588/	0XB20000			
S1:				VC:	TA:	TB:		

PROPRIETARY

INPUT = ALBABI SAVE SUPPLIER BILL VOUCHER (REVERSE SIDE)  
VCHR ID = 93021 12:08:12 VERSION = 004

FORM MP-2196-S  
01/21/93

AREA = GA

H. EXPLANATION OF EXPENSES  
DATE AMOUNT

EXPLANATION

01/21/93		BELLSOUTH TELECOMMUNICATION ASSOCIATES SERVICE ANNIVERSARY GIFTS
01/21/93		BELLSOUTH CORPORATE ASSOCIATES SERVICE ANNIVERSARY GIFTS
01/21/93		BELLSOUTH COMMUNICATIONS INC. ASSOCIATES SERVICE ANNIVERSARY GIFTS

PROPRIETARY

I. CONCURRED (BY DEPT CHARGED IF DIFFERENT FROM DEPT INCURRING EXPENSE)

RC-C	AMOUNT	RC-C	AMOUNT	RC-C	AMOUNT
SIGNATURE	DATE	SIGNATURE	DATE	SIGNATURE	DATE
RC-C	AMOUNT	RC-C	AMOUNT	RC-C	AMOUNT
SIGNATURE	DATE	SIGNATURE	DATE	SIGNATURE	DATE

INPUT = ALBABI

SAVE SUPPLEMENTAL INVOICE LISTING

FORM MP-2196-F

VCHR ID = 93021 12:08:12

VERSION = 004

AREA = GA

01/21/93

F. LIST ALL INVOICES

SHEET 3

INV DATE DUE DATE EXTC AMOUNT INVOICE NUMBER

10/30/92 01/31/93

VC:

351064

TB:

10/30/92 01/31/93

VC:

351059

TB:

12/17/92 01/31/93

VC:

351058DM

TB:

11/30/92 01/31/93

VC:

363758

TB:

01/01/93 01/31/93

VC:

378067

TB:

12/07/92 01/31/93

VC:

337491CM

TB:

12/14/92 01/31/93

VC:

295896CM

TB:

PROPRIETARY

11/15/93  
JHP

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188

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PBC

Discl. 2 - Item 73

Listing of 1992 CORE Project Expenses

Voucher Month	Amount
April 1992	\$ 137,500
April 1992	1,320,000
June 1992	660,000
July 1992	591,000
	<u>2,708,500</u>
	<u>.2614</u>

pk

non-recurring

PROPRIETARY

Acct 6721 - Acc + Fin  
FC 133E/CP 03 - Fin Sys  
General Allocator -

S.22 Non Reg%

43/8







ARTHUR  
ANDERSEN

ARTHUR ANDERSEN & Co SC

March 26, 1992

Mr. F. J. Harmon  
BellSouth Telecommunications, Inc.  
4412 SBC  
675 West Peachtree Street  
Atlanta, Georgia 30375

---

Arthur Andersen & Co.

---

133 Peachtree Street NE  
Atlanta GA 30303-1846  
404 658 1776

Dear Jim:

Enclosed is a note of our charges for services rendered for the Planning Phase of the CORE project, as well as the initial progress billing for Phases Two through Four.

10 For proper reporting of our fees on IRS Form #1099 our federal identification number is

Please feel free to call me should you have any questions regarding this statement.

Very truly yours,

ARTHUR ANDERSEN & CO.

By  
Anne C. Ilsemann

Enclosure

PROPRIETARY

ARTHUR  
ANDERSEN

ARTHUR ANDERSEN & Co. SC

FEDERAL IDENTIFICATION NUMBER  
36-0732690

March 26, 1992

BellSouth Telecommunications, Inc.  
4412 SBC  
675 West Peachtree Street  
Atlanta, Georgia 30375

Arthur Andersen & Co.

133 Peachtree Street NE  
Atlanta GA 30303-1846  
404 658 1776

Attention: Mr. F. J. Harmon

A

Final Billing for services rendered in connection with  
the planning fees of the CORE project

B

Out of Pocket Expenses

PLEASE REFERENCE INVOICE #882290b

PROPRIETARY

COPY

ARTHUR  
ANDERSEN

ARTHUR ANDERSEN & Co SC

FEDERAL IDENTIFICATION NUMBER  
36-0732690

March 26, 1992

BellSouth Telecommunications, Inc.  
4412 SBC  
675 West Peachtree Street  
Atlanta, Georgia 30375

Arthur Andersen & Co.

133 Peachtree Street NE  
Atlanta GA 30303-1846  
404 658 1776

Attention: Mr. F. J. Harmon

A

Final Billing for services rendered in connection with  
the planning fees of the CORE project

B

Out of Pocket Expenses

PLEASE REFERENCE INVOICE #882290b

PROPRIETARY

Southern Bell  
 South Central Bell

BellSouth Services  
 Other: BellSouth Telecommunications

# Supplier Bill Voucher

(For Use In All Payments To Vendors,  
Suppliers, And Other Non-Employees)

Rush - Discount Invol  
 Sheet 01

Yr.	Mo.	Serial	PT	Voucher Class	SPI	MBE	Stat	Draft #	Payee #	Study 1	Study 2	Edied	Cert.
-----	-----	--------	----	---------------	-----	-----	------	---------	---------	---------	---------	-------	-------

195

<b>A. Payee's Name And Address</b> Arthur Andersen & Co. 133 Peachtree Street NE City Atlanta State GA ZIP 30303-1846 Is payee a minority or female owned business? <input type="checkbox"/> Yes <input type="checkbox"/> No					<b>B. Contract And Lease Data</b> Is this transaction covered by a contract? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, enter contract number: Is this transaction covered by a lease? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, enter lease ID number:					<b>C. Special Handling Instructions</b> Draft to be picked up by: Approved:			
--	--	--	--	--	--	--	--	--	--	---	--	--	--

9

<b>D. Certification</b> I hereby certify that items, amounts and explanations herein listed or attached are true and correct and are due from the Company. Signature: <i>[Signature]</i> Date: 4 / 23 / 92 Title: Assistant Vice President Department: Financial Management Name (Print): F. J. Harmon, Jr. RC-O: AC4 00 000 GLC: 10044 Telephone: 404 ; 529-0603 Preparer Name (if different than the certifier): Jan Harris Soc. Sec. No./Check Digit Telephone: ( 205 ) 977-2800					<b>E. Approval</b> Total Amount Approved \$ Signature: <i>[Signature]</i> Date: 4/24/92 Title: Vice President and Comptroller Name (Print): Larry L. Schoolar Mgt Level: Officer Soc. Sec. No./Check Digit:				
--	--	--	--	--	--	--	--	--	--

14

F. List All Invoices (Use RF-2390-F if more than 7)	Invoice Date	Due Date	EXTC	Amount	Invoice Number	Draft Info, if invoice number is not available (max. = 35 letters or spaces)	VC	Tax Area	Tax Base
	3 / 26 / 92		769		882290a				
	4 / 20 / 92		769		882296				

Are these expenses to be charged to the certifier's RC, all JFC/EC(s) and any other codes assigned for payroll purposes?  Yes  No  
 If Yes, and no other information is required, leave Section G blank. Otherwise, complete Section G.

**G. Classification Data** (Use RF-2390-G for additional classification lines)

EXTC	Amount	Fld. Rpt Code	FC	EC	RC-C	GLC	Auth. Number	Supplemental Data #1	Supplemental Data #2	Bill To	VC	Tax Area	Tax Base
769			133A		A02 00 000								
769			133A		A02 00 000								

**PROPRIETARY**



ARTHUR  
ANDERSEN

ARTHUR ANDERSEN & Co. SC

March 26, 1992

BellSouth Telecommunications, Inc.  
4412 SBC  
675 West Peachtree Street  
Atlanta, Georgia 30375

Attention: Mr. F. J. Harmon

FEDERAL IDENTIFICATION NUMBER  
36-0732690

Arthur Andersen & Co.

133 Peachtree Street NE  
Atlanta GA 30303-1846  
404 658 1776

A

For services rendered in connection with Phases Two  
through Four of the CORE project

Progress Billing

Professional Fees

Plus: Out of Pocket Expenses

B

PLEASE REFERENCE INVOICE #882290a

PROPRIETARY

ARTHUR  
ANDERSEN

ARTHUR ANDERSEN & CO. SC

FEDERAL IDENTIFICATION NUMBER  
36-0732690

April 20, 1992

BellSouth Telecommunications, Inc.  
4412 SBC  
675 West Peachtree Street  
Atlanta, Georgia 30375

Attention: Mr. F. J. Harmon

Arthur Andersen & Co.

133 Peachtree Street NE  
Atlanta GA 30303-1846  
404 658 1776

A

For services rendered in connection with Phases Two  
through Four of the CORE project

Progress Billing

Professional Fees

Plus: Out of Pocket Expenses

B

PLEASE REFERENCE INVOICE #882296

PROPRIETARY



ARTHUR  
ANDERSEN

ARTHUR ANDERSEN & CO SC

April 20, 1992

Mr. F. J. Harmon  
BellSouth Telecommunications, Inc.  
4412 SBC  
675 West Peachtree Street  
Atlanta, Georgia 30375

---

Arthur Andersen & Co.

---

133 Peachtree Street NE  
Atlanta GA 30303-1846  
404 658 1776

Dear Jim:

Enclosed is a note of our charges for services rendered for the Planning Phase of the CORE project, as well as the initial progress billing for Phases Two through Four.

16 For proper reporting of our fees on IRS Form #1099 our federal identification number is

Please feel free to call me should you have any questions regarding this statement.

Very truly yours,

ARTHUR ANDERSEN & CO.

By *Anne C. Ilsemann*  
Anne C. Ilsemann

Enclosure

PROPRIETARY



ARTHUR  
ANDERSEN

ARTHUR ANDERSEN & CO SC

May 28, 1992

Mr. F. J. Harmon  
BellSouth Telecommunications, Inc.  
4412 SBC  
675 West Peachtree Street  
Atlanta, Georgia 30375

---

Arthur Andersen & Co.

---

133 Peachtree Street NE  
Atlanta GA 30303-1846  
404 658 1776

Dear Jim:

Enclosed is a note of our charges for services rendered for the Planning Phase of the CORE project, as well as the initial progress billing for Phases Two through Four..

16 For proper reporting of our fees on IRS Form #1099 our federal identification number is

Please feel free to call me should you have any questions regarding this statement.

Very truly yours,

ARTHUR ANDERSEN & CO.

By *Anne C. Ilsemann*  
Anne C. Ilsemann

Enclosure

PROPRIETARY

COPY

ARTHUR  
ANDERSEN

ARTHUR ANDERSEN & Co SC

FEDERAL IDENTIFICATION NUMBER  
36-0732690

Arthur Andersen & Co.

May 20, 1992

BellSouth Telecommunications, Inc.  
4412 SBC  
675 West Peachtree Street  
Atlanta, Georgia 30375

133 Peachtree Street NE  
Atlanta GA 30303-1840  
404 658 1776

Attention: Mr. F. J. Harmon

A  
For services rendered in connection with Phases Two  
through Four of the CORE project

Progress Billing

Professional Fees

Plus: Out of Pocket Expenses

PLEASE REFERENCE INVOICE #882319

B  
PROPRIETARY

202

PLEASE RETURN THIS COPY WITH YOUR REMITTANCE

F01K02W 013898

# Supplier Bill Voucher

(For Use In All Payments To Vendors, Suppliers, And Other Non-Employees)

RF-2390  
12-87

- Southern Bell       BellSouth Services  
 South Central Bell     Other: BellSouth Telecommunications

Rush - Discount Involved  
 Sheet 1 Of 1

Yr.	Mo.	Serial	PT	Voucher Class	SPI	MBE	Stat	Draft #	Payee #	Study 1	Study 2	Edited	Cert.

<b>A. Payee's Name And Address</b> Arthur Andersen and Co. 133 Peachtree Street NE City Atlanta State GA ZIP 30303-1846 Is payee a minority or female owned business? <input type="checkbox"/> Yes <input type="checkbox"/> No				<b>B. Contract And Lease Data</b> Is this transaction covered by a contract? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, enter contract number: Is this transaction covered by a lease? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, enter lease ID number:				<b>C. Special Handling Instructions</b> Draft to be picked up by: Approved:			
--	--	--	--	--	--	--	--	---	--	--	--

<b>D. Certification</b> I hereby certify that items, amounts and explanations herein listed or attached are true and correct and are due from the Company.						<b>E. Approval</b> Total Amount Approved					
Signature: <i>[Signature]</i>			Date: 7 / 21 / 92			Signature: <i>[Signature]</i>			Date: 8 / 14 / 92		
Title: Assistant Vice President			Department: Financial Management			Title: Vice President and Comptroller					
Name (Print): F. J. Harmon, Jr.			AC-O A04 00 000 GLC 10044			Name (Print): Larry L. Schoolar					
Telephone: 404 529-0603			Preparer Name (if different than the certifier): Jan Harris			Mgt. Level: Officer					
Soc. Sec. No./Check Digit			Telephone: ( 404 ) 529-8652			Soc. Sec. No./Check Digit					

F. List All Invoices (Use RF-2390-F if more than 7)	Invoice Date	Due Date	EXTC	Amount	Invoice Number	Draft Info, if invoice number is not available (max. = 35 letters or spaces)	VC	Tax Area	Tax Base
	7 / 14 / 92				386344				

Are these expenses to be charged to the certifier's RC, all JFC/EC(s) and any other codes assigned for payroll purposes?  Yes  No  
 If Yes, and no other information is required, leave Section G blank. Otherwise, complete Section G.

G. Classification Data (Use RF-2390-G for additional classification lines)													
EXTC	Amount	Fld Rpt Code	FC	EC	RC-C	GLC	Auth. Number	Supplemental Data #1	Supplemental Data #2	Bill To	VC	Tax Area	Tax Base
769					A02 00 000	F5142							

PROPRIETARY

FORMER 01399



ARTHUR  
ANDERSEN

ARTHUR ANDERSEN & CO. SC

FEDERAL IDENTIFICATION NUMBER  
36-0732690

July 14, 1992

BellSouth Telecommunications, Inc.  
4412 SBC  
675 West Peachtree Street  
Atlanta, Georgia 30375

Arthur Andersen & Co.

133 Peachtree Street NE  
Atlanta GA 30303-1846  
404 658 1776

Attention: Mr. F. J. Harmon

A

Final billing for services rendered for the CORE project

B

Professional Fees

Plus: Out of Pocket Expenses

PLEASE REFERENCE INVOICE #886344

PROPRIETARY





PBC

CENTRALIZED DATA PROCESSING  
GENERAL CONCEPTS/WORK FUNCTIONS

CENTRALIZED DATA PROCESSING (CDP) IS AN ACCOUNTING APPLICATION USED BY BELLSOUTH TELECOMMUNICATIONS TO MEET BOTH FINANCIAL AND MANAGEMENT ACCOUNTING REQUIREMENTS FOR EXPENSES ASSOCIATED WITH CENTRALIZED DATA PROCESSING AND PROGRAMMER SUPPORT.

*PROPRIETARY*

OCTOBER 20, 1992

CDP EXPENSE INPUTS

ACCOUNT 6124 - GENERAL PURPOSE COMPUTER EXPENSES

- MAINTAINING, REPAIRING, AND OPERATING EXPENSES
- RENT EXPENSES
- MINOR ACCESSORIES, I.E., SUPPLIES, TAPES, ETC.

ACCOUNT 6724 - INFORMATION MANAGEMENT EXPENSES

- PLANNING, DEVELOPING, TESTING, IMPLEMENTING AND MAINTAINING DATABASES AND APPLICATIONS FOR GENERAL PURPOSE COMPUTERS.
- PURCHASE AND MAINTENANCE OF ALL SOFTWARE FOR GENERAL PURPOSE COMPUTERS

PROPRIETARY

# CDP PROCESS

6124 EXPENSE  
DATA CENTER OPNS  
AND SUPPORT

6724 EXPENSE  
DATA CENTER OPNS  
AND SUPPORT



CDP PROCESS

*PROPRIETARY*



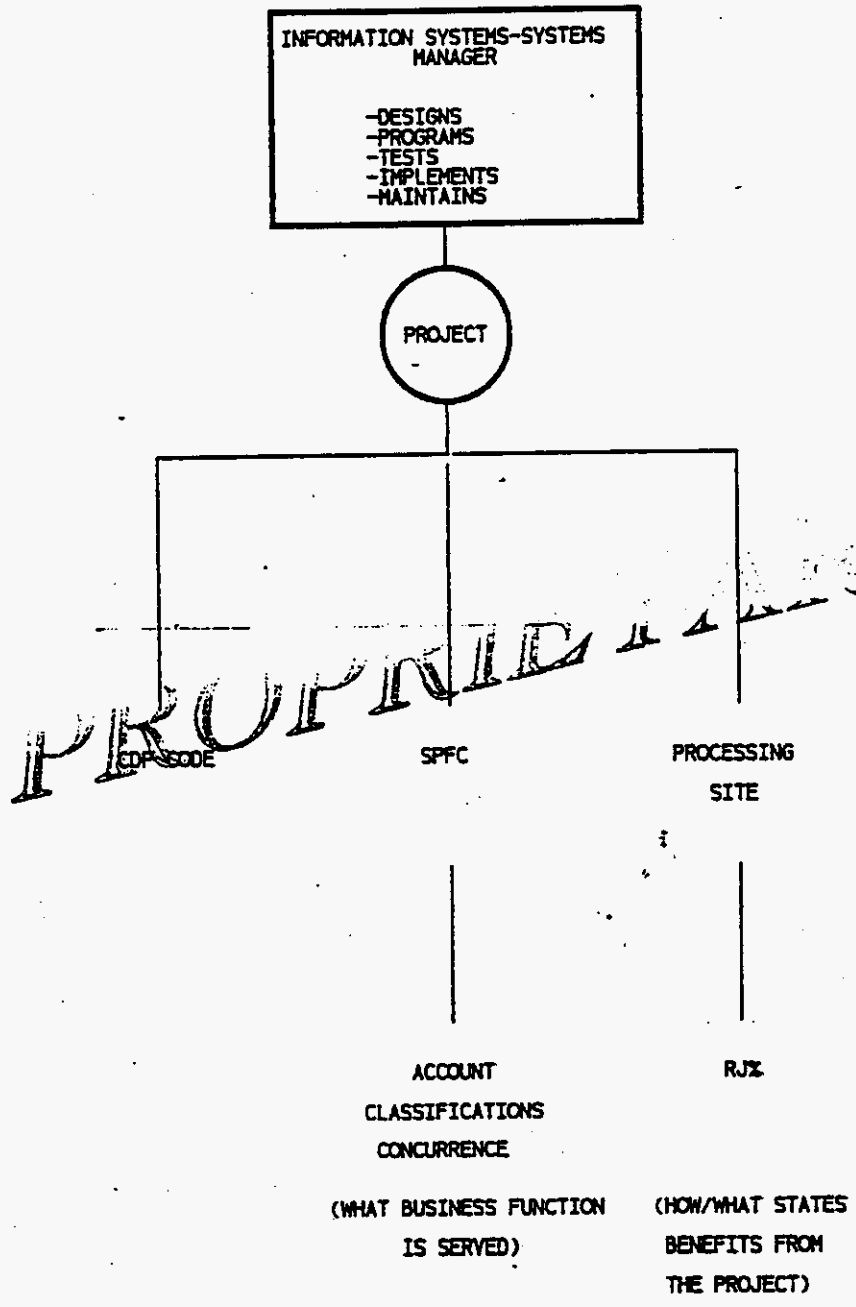
PROJECTS  
(TRACKING)

SPECIAL PURPOSE  
FUNCTION CODE  
(SPFC/BUSINESS  
FUNCTION)

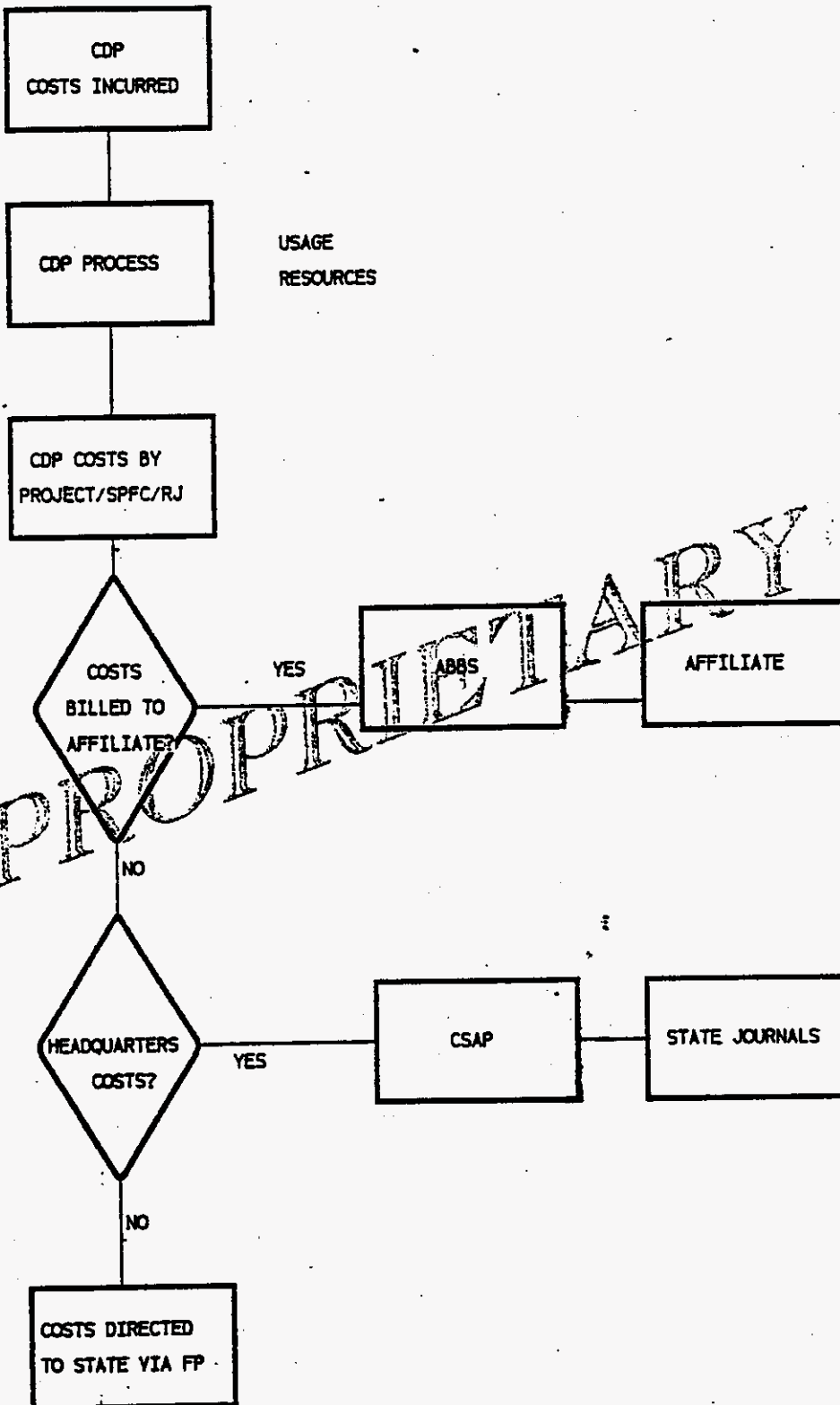
RJ/STATES

AFFILIATES  
(RB BILLING)

ESTABLISHMENT OF PROJECT



# CDP EXAMPLE



PROPRIETARY

June 30, 1993

To: Sue Mc Connell  
From: Cy Meyer  
Subject: CDP Transactions for Florida PSC inquiry

All of the CDP transactions in the inquiry came to Florida from Headquarters. They originated via the CDP system and were allocated to the states via the FP process and CSAP process which apportion dollars to the states using the General Allocator percents. In 1992 the General Allocator percents were as follows:

AL	.0847
FL	.2614
NC	.0962
KY	.0492
SC	.0644
LA	.0995
MS	.0585
GA	.1728
TN	.1133

PROPRIETARY

The fifteen Florida transactions in this inquiry do not have a direct association with specific originating vouchers or payroll records. The CDP system is a month-in-arrears allocation process. In the month of August it accumulates hundreds of July vouchers and payroll records into a sum total by cost center. (See attached example of July SDTF records that the CDP system summarized for transaction 18 of this inquiry.) The CDP system then allocates this sum of dollars over the projects that processed in each cost center. If the cost center is a support organization the costs are allocated over the projects (CDP Codes) supported. (An example of the allocation process is shown for transaction 18. The same allocation process occurs for all transactions.) The basis for project allocation in this inquiry is July data center processing statistics (CPU, disk, tape, print). After a series of allocation steps within the CDP process, as shown in the example, the CDP system generates output transactions at Headquarters based on these allocations. These CDP output transactions are input to the journalization process (FP) and when the transactions are for Headquarters journals (as they are in this case) the Corporate State Allocation Process (CSAP) allocates them to the nine states using the General Allocator percents.

Each of the original CDP generated transactions related to this inquiry are shown on the attached CDP Reports MP6953. On these reports I multiplied the CDP amount by the Florida General Allocator percent of .2614 to show what the amount will be for Florida after the CSAP process handles it. Also included are the reports from FP and CSAP tracing the original CDP transactions through FP and CSAP to Florida. In each case the amount on the Florida CSAP Report equals the hand written calculation I made on Report MP6953.

Cy

cc:  
Dick Armistead  
Patti McLendon

PROPRIETARY

STEPS IN CDP ALLOCATION  
 FOR TRANSACTION 18 (SAME FOR OTHERS)

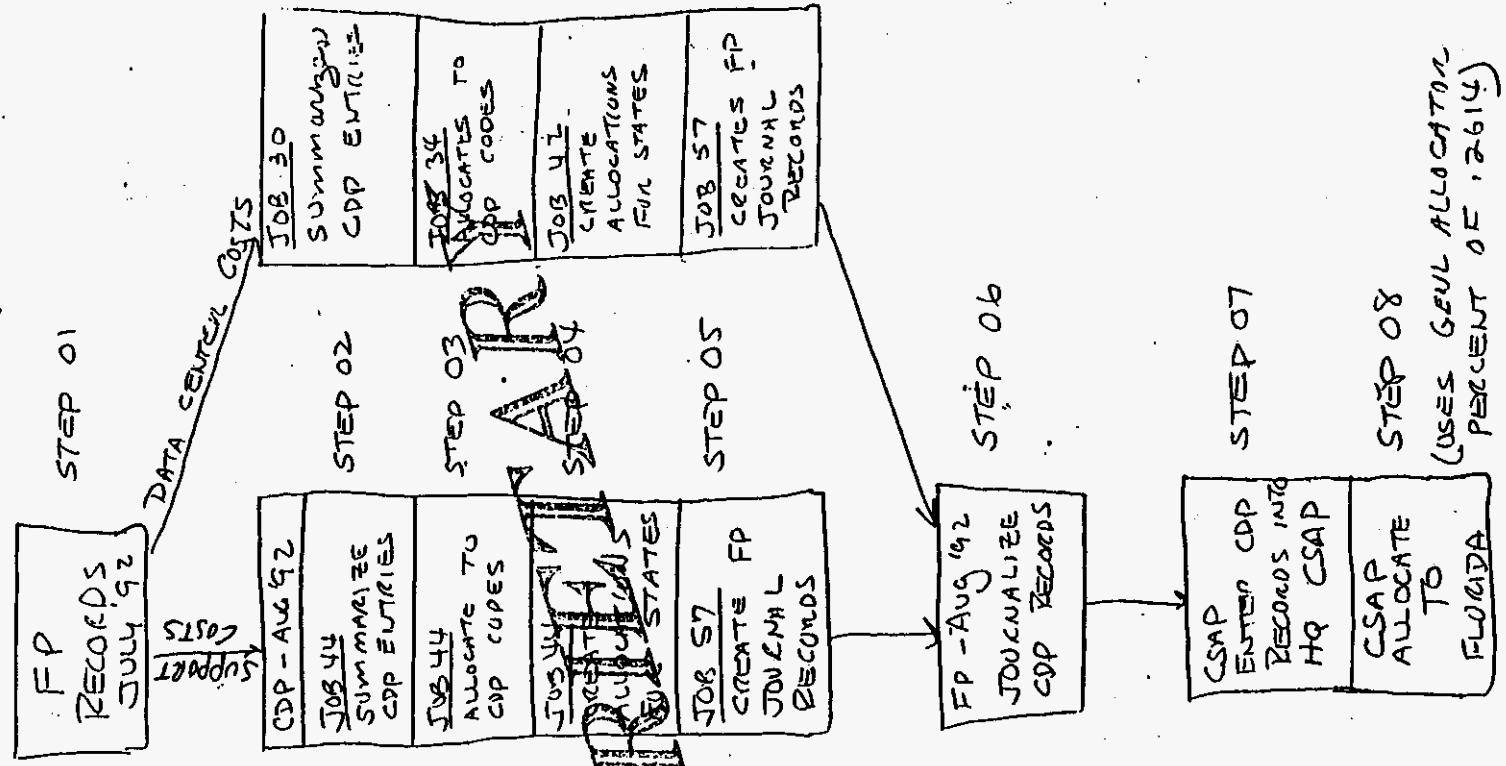
SUPPORT TRANSACTIONS  
 18, 19, 24, 25, 26, 27, 28  
 71, 72

DATA CENTER TRANSACTIONS

20

**PROPRIETARY**

CONTRA ENTRIES  
 114, 115, 116, 119, 120  
 CREDIT FOR FIRST  
 MONTH GENL ALLOCATION  
 OF GDP DOLLARS  
 (NO STEP 03 & 04)





92 JULY - FP JOURNAL RECORDS  
SUMMARY OF DOLLARS  
FOR TRANSACTION 18

AMOUNTS

2879.00 -

.01 +

.01 -

16.67 +

2908.08 +

.01 -

1043.75 +

1043.75 +

223.80 +

TOTAL \$ ~~128503~~ <sup>101</sup> ~~128503~~ +

**PROPRIETARY**

SEE ATTACHED FP RECORDS FOR  
LISTING OF THE RECORDS CONTAINING  
ABOVE AMOUNTS.

KW 11/5/93  
JWP

1						
2						
3						
4						
5						
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10						
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30						
31						
32						
33						
34						
35						
36						
37						
38						
39	216					
40						
41	Explanation of CDP Application					
42	related to items 71, 72					
43	114-119 (except 117)					43 A 1-3

COMPANY: SBT  
 TITLE: ANALYSIS OF ACCOUNTS BY *Cost Pools*  
 PERIOD: 1992  
 AUDITOR: IHP  
 DATE: 8/15/93  
 WP: 43-3/2

ACCOUNT 6124 - GENERAL PURPOSE COMPUTERS - CONTAINS THE  
 COST OF RENTING, OPERATING, MAINTAINING, AND REPAIRING  
 GENERAL PURPOSE COMPUTERS, PERIPHERAL AND ASSOCIATED  
 EQUIPMENT CLASSIFIED TO 2124.

6124 530M

1992 MONTH	COST POOL 11		TOTAL	% NON-REG
	REGULATED	NON-REGULATED		
JANUARY	(1,112,579.03)	(71,522.00)	(1,184,201.03)	6.05%
FEBRUARY	1,891,432.38	119,278.31	2,010,711.29	5.93%
MARCH	520,342.77	32,073.39	553,016.66	5.80%
APRIL	637,409.55	38,584.37	675,993.92	5.71%
MAY	449,408.76	26,190.09	475,588.85	5.50%
JUNE	679,176.31	39,846.40	718,022.71	5.55%
JULY	490,161.33	31,530.51	521,691.84	6.04%
AUGUST	554,802.69	36,713.95	591,516.65	6.21%
SEPTEMBER	440,778.74	30,216.43	470,995.17	6.42%
OCTOBER	58,513.35	4,316.93	62,830.28	6.87%
NOVEMBER	588,385.67	38,766.35	627,652.02	6.18%
DECEMBER	865,208.46	64,813.86	930,022.32	6.97%
	6,063,140.98	390,699.70	6,453,840.68 ✓	6.05%

6124 630M

1992 MONTH	COST POOL 11		TOTAL	% NON-REG
	REGULATED	NON-REGULATED		
JANUARY	307,449.43	19,791.95	327,241.38	6.05%
FEBRUARY	272,639.37	17,193.39	299,832.76	5.93%
MARCH	349,573.20	21,522.82	371,096.02	5.80%
APRIL	360,248.81	21,806.94	382,055.75	5.71%
MAY	334,475.40	19,484.71	353,960.11	5.50%
JUNE	338,233.67	19,373.01	358,106.68	5.55%
JULY	470,465.06	30,263.47	500,728.53	6.04%
AUGUST	485,002.90	32,095.00	517,097.90	6.21%
SEPTEMBER	557,171.07	38,195.40	595,366.47	6.42%
OCTOBER	641,395.29	47,320.25	688,715.54	6.87%
NOVEMBER	647,296.71	42,611.55	689,908.26	6.18%
DECEMBER	533,881.13	47,484.82	681,365.95	6.97%
	5,397,932.04	357,643.31	5,755,475.35 ✓	6.21%

6124 930M

1992 MONTH	COST POOL 10		TOTAL	% NON-REG
	REGULATED	NON-REGULATED		
JANUARY	553,868.46	39,752.94	597,621.40	6.48%
FEBRUARY	3,335,321.00	233,931.06	4,170,352.06	5.61%
MARCH	2,459,043.50	113,949.25	2,572,992.75	4.43%
APRIL	2,868,398.33	174,328.33	3,043,327.36	5.75%
MAY	2,189,377.09	105,633.15	2,295,510.24	4.60%
JUNE	2,304,024.85	129,309.92	2,433,334.77	5.31%
JULY	2,557,051.54	146,280.52	2,703,332.06	5.41%
AUGUST	2,343,753.57	151,132.17	2,494,891.74	6.06%
SEPTEMBER	2,386,356.74	127,753.57	2,514,710.31	5.08%
OCTOBER	2,320,246.20	140,787.63	2,461,033.89	5.72%
NOVEMBER	2,531,477.26	180,599.60	2,312,176.86	6.43%
DECEMBER	2,379,524.73	172,475.26	3,151,399.99	5.47%
	29,536,149.37	1,715,634.07	31,251,783.94	5.49%

44-16

219

138  
2

Application CC04: LEASE ACCOUNTING SYSTEM  
 Part 2: USER INSTRUCTIONS  
 Section 4: JOURNALIZING MONTHLY LEASE ACTIVITY

INDEX

- pd*
1. GENERAL
  2. JOURNALIZATION OF MONTHLY LEASE ACTIVITY
  3. ADDING NEW LEASES
  4. RETIRING LEASES
  5. EARLY-TERMINATING LEASES
  6. ADJUSTING PAYMENT STREAMS OF LEASES
  7. CHANGING INCORRECT LEASES

Item  
121, 122

EXHIBITS

- A. MONTHLY JOURNAL TRANSACTIONS
- B. RENT EXPENSE REVERSAL LEVELS

GENERAL

1.01 The Lease Accounting System (LAS) creates journal entries for normal monthly lease activity and for other types of activity pertaining to capital leases. No entries are created for operating leases. These entries are printed for use in keying the monthly activity into mechanized accounting systems such as the Financial Processor (FP).

1.02 Monthly journal entries are created automatically each time option "D", PRINT OR VIEW REPORTS, is selected from the main menu. See Part 6, Section 3, PC Applications, of this FSD for report selection. The journal entries are printed on FORM 06 - MONTHLY JOURNAL TRANSACTIONS. The report contains column numbers for use in keying the data into FP. See Part 2, Section 2 of this FSD for exhibits of these reports.

1.03 LAS creates monthly journal entries by comparing previous month journal balances for capital lease accounts to the current month's account balances after monthly activity has been updated to the system. Journal entries are created from the differences between these balances. Journalizing the entries causes the journals to be updated for current month activity and remain in balance with the system.

1.04 Certain fields printed for each journal transaction are determined by data contained in the client, company, journal data and account balance files of the system. These fields may include the record ID, RC-O, RC-C, division, function code, OCBI, account and EXTC. These files are described in part 6, section 1.

1.05 Journal source codes are used to group different types of transactions and direct them to various systems and reports. Debit and credit transactions within each code must balance to

2.4.1

Notice: Not for use or disclosure outside  
 BellSouth except under written agreement

Application CC04: LEASE ACCOUNTING SYSTEM  
 Part 2: USER INSTRUCTIONS  
 Section 4: JOURNALIZING MONTHLY LEASE ACTIVITY

zero or FP errors occur. The journal source code used by LAS for each type of journal transaction is described below.

**JOURNALIZATION OF MONTHLY LEASE ACTIVITY**

2.01 Normal monthly capital lease account activity consists of the recognition of amortization expense on the leased asset and the allocation of the monthly minimum lease payment between a reduction of the short-term and long-term obligations and interest expense. This activity is determined by balances contained in an internal amortization table built for each capital lease during processing. The discussion below refers to Exhibit A, Monthly Journal Transactions, which illustrates typical monthly journal entries that LAS generates. However, actual entries may be expanded or have netted amounts and may not be exact illustrations of those in the discussions.

2.02 Monthly amortization expense is computed using the "straight-line" method applied to the asset basis for each lease. If a salvage value is indicated for the asset, it is subtracted from the asset basis prior to the computation. Each lease is amortized over the "economic life" of the asset. The economic life is obtained in one of the following ways:

- a. The standard economic life for the type of asset is mechanically assigned when a new lease is added to the system. Standard lives are contained in the asset category file described in part 6, section 1.
- b. The standard economic life is manually overridden by the Corporate accounting office at the time the lease is added to the system.
- c. The economic life was assigned manually and entered into a previous lease accounting system. The life continues to be used by LAS for calculating amortization expense for the lease.

2.03 The amortization entry is illustrated in Exhibit A, page 1 and has the following format:

FP Journal Source Code = DEP:

Amortization Expense	XXX	
	Accumulated Amortization	XXX

2.4.2

Application	CC04: LEASE ACCOUNTING SYSTEM
Part	2: USER INSTRUCTIONS
Section	4: JOURNALIZING MONTHLY LEASE ACTIVITY

2.04 Lease payments are normally made by the voucher office. LAS creates entries which reclassify the rent expense incurred at the time of the lease payment. Termed the "rent-reversal entry", the rent expense is credited to reverse the expense initially incurred. The corresponding debits in the transaction include a debit to interest expense and debits to short-term and long-term obligations. The entry is illustrated in Exhibit A, page 2 and has the following format:

FP Journal Source Code = JNTR:

Interest Expense	XXX
Short-term Obligations	XXX
Long-term Obligations	XXX

Rent Expense	XXX
--------------	-----

2.05 Many leases contain executory costs (taxes, insurance, maintenance, etc.) as part of the gross payment amount. These amounts are not reversed out since they are true expenses that should remain in the plant-specific accounts. Rent reversals, therefore, are made using the amount of the "minimum lease payment" (gross payment amount less any executory costs).

2.06 In the regulated environment rent reversals are made at pre-determined levels of localization, i.e., certain responsibility codes and GLC's are used when the rent expense account is credited. These are based on the type of leased asset. Exhibit B contains a listing of the localization levels.

2.07 The amount of the minimum lease payment that is allocated to interest expense and reduction in obligations is determined by the "interest method". This method applies the applicable lease interest rate to the current "carrying value" of the obligation. The result is recognized as the interest expense for the month. This amount is subtracted from the amount of the lease payment to derive the amount of the reduction in obligations for the month.

2.08 The monthly amount of reduction in obligations is further allocated between short-term obligations and long-term obligations if the remaining lease term exceeds one year. Allocation between the obligation accounts is computed at the time the internal amortization table is built for each lease.

2.09 The journal source code "JNTR" is used to process the above transaction.

2.10 If lease payments are made at the beginning of the month, accrued interest must be recognized at the end of the month when

2.4.3



Application	CC04: LEASE ACCOUNTING SYSTEM
Part	2: USER INSTRUCTIONS
Section	4: JOURNALIZING MONTHLY LEASE ACTIVITY

journal entries are made. Accrued interest must also be recognized for leases in which payments are made on a nonmonthly basis, such as those requiring quarterly, semimonthly or annual payments. In such cases, interest expense must still be recognized monthly along with corresponding credit entries to the accrued interest liability account.

2.11 Monthly entries for a lease in which payments are made at the beginning of the month are illustrated in Exhibit A, page 2 and have the following format:

FP Journal Source Code = JNTR:

Accrued Interest*	XXX
Interest Expense	XXX
Short-Term Obligations	XXX
Long-Term Obligations	XXX

Accrued Interest	XXX
Rent Expense	XXX

\*This entry reverses the accrued interest liability recognized in the prior month.

2.12 The accounting procedures required for capital leases are not required for operating leases, since payments consist totally of rent expense. Therefore, no journal entries are formatted by LAS for operating leases.

**ADDING NEW LEASES**

3.01 New leases received in the Corporate Accounting Office should be edited for completeness and reasonability as documented in part 2, section 1. Since leases are seldom received and updated to the system in the actual month of inception, it is very important that they are updated to LAS in the month in which they are received.

3.02 The journal transaction created by LAS to record a new lease (see Exhibit A, page 2) has the following format:

FP Journal Source Code = JNTR:

Capital Lease Asset	XXXX
Short-term Obligations	XXXX
Long-term Obligations	XXXX

3.03 The amount to be journalized to the the capital lease asset account is determined by computing the present value of the

2.4.4

---

Application	CC04:	LEASE ACCOUNTING SYSTEM
Part	2:	USER INSTRUCTIONS
Section	4:	JOURNALIZING MONTHLY LEASE ACTIVITY

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minimum lease payments (MLP) and comparing the result to the fair market value, if any, of the leased asset as reported on Form RF-5225. The asset basis booked for the lease will always be the LOWER of the two amounts.

3.04 The MLP normally includes only the gross lease payments less any executory costs included as part of the payments. However, the additional items listed below, if present, are included in the MLP and therefore, the present value calculation:

- A. Guaranteed residual - This represents an amount guaranteed by the lessee to the lessor for a portion or all of the estimated residual value of the asset at the end of the lease term. If, at the termination of the lease, the actual residual value received by the lessor is less than the guaranteed residual value, the lessee may have to make up the deficiency by a payment to the lessor.
- B. Payment required for failure to renew or extend the lease (cancellation penalty) - A penalty payment may be required of the lessee if the agreement specifies that the lease must be renewed or extended, or grants the lessee the right to renew or extend the lease. This part of the agreement is present to protect the rights of both the lessee and the lessor.
- C. Bargain purchase option payment - This represents a payment by the lessee at the end of the lease term that will allow the lessee to obtain title to the leased property. The bargain purchase price usually is substantially below the estimated fair value of the property; therefore, it is reasonable to assume that the lessee will exercise the bargain purchase payment.

NOTE: The above provisions are seldom, if ever, included in leases negotiated by BellSouth.

3.05 E.I. #8 specifies if a fair market value cannot be obtained for the leased asset with multiple-floor buildings, the lease must be preclassified as operating. This occurs frequently when the Company leased one or more floors but not the entire building and the fair market value is impossible to obtain. Otherwise, if the fair market value is left blank, LAS will calculate the present value of the MLP and classify the lease as capital.

3.06 Also, if the operator enters into LAS a fair market value amount that is very low in relation to the MLP, LAS will calculate negative amortization amounts for the liability accounts. This condition is a result of the effective interest rate greater than the current interest rate used to calculate the

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present value of a lease. LAS will print a warning message at the bottom of the lease FORM 01 report that the effective rate is greater than the current rate. The user should always review the FORM 01 for this message. When this occurs contact the real estate lease coordinator to obtain correct fair market value information for reentry into LAS. LAS rejects leases with effective rates greater than 50%.

3.07 LAS builds an amortization table for each lease as though the lease had been in the system since the month and year of inception. Therefore, journal entries are calculated to adjust the accounts to their correct levels during the month the lease is actually added.

3.08 Depending on the length of the delay in reporting, prior year account balances can be affected by the addition of a lease to the system. This does not create a problem for balance sheet accounts such as capital lease assets, short-term and long-term obligations, accrued interest or accumulated amortization. These accounts are brought up or down to their correct balances when journal entries are derived.

3.09 Since expense accounts such as interest expense, amortization expense, rent expense, gain or loss may be affected by leases which are added retroactively, sometimes monthly entries for a lease will consist of more than one month's activity in order to adjust account balances to their correct levels. For the sake of simplicity, corrections to these account balances are handled in the current year's business, and journal entries are formatted to bring the balances to their appropriate levels.

#### RETIRING LEASES

4.01 Capital lease assets are removed from the books, or "retired", in the last month of their lease term. In addition to the normal monthly entries illustrated above (FP Journal Source Code = JNTR), LAS creates a retirement transaction (see Exhibit A, page 5) similar to the following:

FP Journal Source Code = R01P:

Accumulated Amortization	XXXX	
	Capital Lease Asset	XXXX

Both accounts are decreased by the total asset basis for the leased asset.

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4.02 Occasionally an asset may not be fully amortized upon its retirement. This is due to one of the following conditions:

- a. Rounding may cause the amount of accumulated amortization to be slightly higher or lower than the basis of the asset, causing a small difference between the two amounts.
- b. SFAS 13 guidelines require that the leased asset be amortized over the life of the leased asset, rather than the lease term, if the lease contains a bargain purchase option or if ownership is transferred to the lessee at the end of the lease term. Therefore, an unamortized portion of the asset basis may remain at the time of the lease retirement, depending on the term of the lease. This amount is properly recognized as a loss as illustrated below. (Assets which are capitalized based on the 90% test and/or the 75% test are amortized over the lease term. Therefore, the lease is fully amortized at the end of the lease term.)

4.03 In these situations it is necessary to format an additional journal entry due to the balancing requirement for FP journal source codes. Both entries (see Exhibit A, page 5 and page 4, respectively) are illustrated below:

FP Journal Source Code = R01P:

Accumulated Amortization	XXXX	
		Capital Lease Asset
		XXXX

Both accounts are decreased by the total asset basis of the leased asset.

FP Journal Source Code = OCRED:

Loss	XXXX	
		Accumulated Amortization
		XXXX

The above accounts are adjusted by the amount of the asset's net book value (asset basis - accumulated amortization).

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**EARLY-TERMINATING LEASES**

5.01 A capital lease may be early-terminated for one of two reasons:

- a. a new lease is being created in its place
- b. the lease has been terminated earlier than the end date originally calculated at the inception of the lease

5.02 If a new lease is being created, the termination is the result of either a renewal or an extension. In addition to the monthly rent-reversal entries generated for the lease, LAS formats final journal entries to remove the asset from the journals (see Exhibit A, page 5 and page 4, respectively):

FP Journal Source Code = R01P:

Accumulated Amortization	XXXX	
	Capital Lease Asset	XXXX

Both accounts are decreased by the total asset basis of the leased asset.

FP Journal Source Code = OCRED:

Loss	XXXX	
	Accumulated Amortization	XXXX

The above accounts are adjusted by the amount of asset's net book value (asset basis - accumulated amortization).

5.03 Since there are obligations remaining on leases which are early-terminated, these must be removed from the journals. In addition to the entries above, LAS formats entries to clear out the remaining obligations (see Exhibit A, page 2):

FP Journal Source Code = JNTR:

Short-Term Obligations	XXXX	
Long-Term Obligations	XXXX	
	Gain	XXXX

2.4.8

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The amount of the "gain" booked is equal to the amount of the remaining obligations at the time of early termination.

5.04 In most cases the effective date of the early termination is prior to the current business month. Additional entries must be made to adjust the expenses booked erroneously in the months after the user terminated the lease. Typically, interest expense and amortization expense must be credited to reduce the expenses incurred. Rent expense must be debited to remove the effect of rent reversals made after the effective date.

5.05 Occasionally, prior year activity must be adjusted if the effective date specified is in a prior year. Ideally, these prior year expenses should not be adjusted. Rather, the LOSS or GAIN accounts should be increased or decreased. However, in order to simplify the journalization process for amounts that are normally immaterial in nature, LAS formats adjustments directly to these expense accounts as illustrated in the following example.

EXAMPLE:   Inception Date of Lease:                   11/1990  
            Date Added to LAS:                        12/1990  
            Date Early-Terminated:                   02/1991  
            Effective Date of E. Termination:       12/1990

5.06 Since the Corporate office was not notified of the termination until February 1991 and the actual termination was effective in December 1990, expenses incurred on this lease must be adjusted. LAS creates normal monthly rent reversals on all active leases and later creates additional entries for lease retirements, early terminations and other adjustments. Therefore, while processing February business, LAS will normally reverse interest expense, amortization expense and rent expense incurred for two months: January and February. The February entries for this lease are:

FP Journal Source Code = DEP:

Amortization Expense	XXXX	
	Accumulated Amortization	XXXX

This entry recognizes amortization expense for the final month of the early-terminated lease.

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FP Journal Source Code = R01P:

Accumulated Amortization XXXX

Capital Lease Asset

XXXX

This entry removes the asset and total amount of accumulated amortization for the leased asset. The total amount of accumulated amortization must be removed from the books due to the balancing requirement for FP journal source codes.

FP Journal Source Code = OCRED:

Loss XXXX

Accumulated Amortization XXXX

These accounts are adjusted by the amount of amortization not yet recognized on the asset.

FP Journal Source Code = JNTR:

Short-Term Obligations XXXX  
 Long-Term Obligations XXXX  
 Rent Expense XXXX  
 Loss\* XXXX

Interest Expense XXXX  
 Amortization Expense XXXX  
 Gain\* XXXX

This entry removes remaining obligations for the lease and reverses rent, interest and amortization expense incurred after the effective date of the early termination. The amount of the GAIN or LOSS to be booked (\*) is determined by subtracting the total credits from the total debits above. If the answer is positive, a GAIN record is formatted as shown. If the the answer is negative, a LOSS is formatted.

ADJUSTING PAYMENT STREAMS OF LEASES

6.01 Frequently, lease contracts contain a provision for increasing or decreasing executory costs which are included in the gross payment amount for the lease. This adjustment is

2.4.10

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normally due to increases in the lessor's taxes which may be passed along to the lessee. Other provisions necessitating such a change might include adjustments to maintenance expenses based on significant fluctuations in the Consumer Price Index (CPI).

6.02 Such circumstances cannot be predicted at the inception of the lease and, therefore, cannot be included in the payment stream when the lease is initially updated to the system. However, the payment stream adjustments must be updated to LAS as they become known to the corporate office.

6.03 The gross payment amount, which includes the executory costs for each payment step, must increase or decrease by the same amount whenever a payment step is adjusted. Since rent reversal entries are formatted based on the amount of the MLP, these entries do not change. Therefore, there is no financial impact associated with such adjustments. However, changes in the executory costs of any lease (capital or operating) affect the amounts appearing on FORM 13 - 19XX YEAR END LEASE DISCLOSURE. See part 2, section 2, for an example of this report.

#### CHANGING INCORRECT LEASES

7.01 Whenever errors are detected in a capital or operating lease, they should be corrected in the next monthly update of LAS. Error correction can have a financial impact, depending on the type of error. Errors in payment steps, fair market value, incremental borrowing rate, salvage value, etc., will normally have an impact on capital lease account balances and may even cause the classification of a lease to change from capital to operating, or vice versa.

7.02 Errors in such fields as lessor name or address do not have a financial impact but should also be corrected to ensure integrity of lease data.

7.03 Any changes in account balances are computed based on the corrected terms of the lease. Journal entries will be automatically formatted to adjust the balances accordingly.

7.04 If a lease classified as capital is subsequently reclassified as operating based on the corrections entered, LAS formats retirement records to remove the capital lease and corresponding account balances from the books. If an operating lease is reclassified to a capital lease due to corrections on the lease, a new lease is added to the system retroactively. LAS formats records to add the capital lease asset and corresponding obligations to the system.

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7.05 In many cases, error corrections cause prior year account balances to change. LAS adjusts balance sheet accounts (assets, liabilities, accumulated amortization, and accrued interest) to their correct levels as of the end of the current month. Expense accounts, however, are adjusted to their correct year-to-date balance; prior year account balances are not adjusted. Therefore, corrections to expense accounts are handled on a going-forward basis only, from the beginning of the fiscal year in which the correction is made.

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LEASE ACCOUNTING SYSTEM  
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FORM 06  
 PAGE 1  
 DATE 07/1992  
 PACK

PACKID	PEC	ORIGIN	R	O	NO	COUNT	TOTAL #	DR #	DRS	F
0 0 0 0 0	1 1 1 1 2 2	2	2	3	4 4	5 6	7 7			
1---5	6-8 9-----5	67 89	0-2	3-----9	0-----0	1-----1	3-----3	4		

RECID	SOURCE	RCO
0 0	0 0	1 1
1--4	5---9	0-----7

GMPR DEP A0303200

RCC	D	S	GLC	FUNC	CODE	AUTH	C	O	ACCOUNT	M	YR	F	B	MAIN	SRC/	CD	A	FRC	LT	T	EXTC	AMOUNT	
1	2	2	2	3	3	3 4	5	5	55 5 7 7 7 7 7 8 8 9 9 9														0
8-----5	7 8--2	3--8	2-----0	4 78 9 0 1--4	5--8	90 1 1--4	5-----5																
0X000000					DEP		1	92	1					50 X									(8,271)
0X000000					DEP		1	92	1					250 X									(388,487)
0X000000				563F	DEP		92	1	6563	1000													396,758

TOTAL DEP DEBITS: 396,758  
 TOTAL DEP CREDITS: (396,758)

CORRECT: \_\_\_\_\_ APPROVED: \_\_\_\_\_  
 VERIFIED: \_\_\_\_\_ APPROVED: \_\_\_\_\_

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2.4.A.1

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F01K02W 013483

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FORM 06  
 PAGE 2  
 DATE 07/1992  
 PACK

PACKID	PEC	ORIGIN	Y	M	PACK	R	O	NO	COUNT	TOTAL #	DR #	DRS	F
0	0	000	1	11	11	2	2	2	2	3	4	5	7
1	5	6-8 9	5	67	89	0	2	3	9	0	1	3	4

RECID	SOURCE	RCO
0 0	0 0	1 1
1--4	5--9	0--7

GNPR JNTR A0303200

RCC	D	S	GLC	FUNC	CODE	AUTH	C		O		ACCOUNT				AMOUNT								
							N	YR	F	B	MAIN	SRC/	CD	A									
							T	PL	A	I	FRC	LT	T	EXTC									
1	2	2	2	3	3	3	4	5	5	5	5	7	7	7	7	7	8	8	9	9	9	0	
8	5	7	8	2	3	8	2	0	4	7	8	9	0	1	4	5	8	9	0	1	4	5	5
0000000					563F			92	1	6563	1000			CY1									(10,107)
0000000					5018			92		4250	0000			CY1									1,627,219
0000000					5040			92		4060	0000			CY1									(728,122)
0000000					5051			92		4120	1000			CY1									21,475
0000000					5E28			92	1	7160	1000			CY1									(217,740)
0000000					5E45			92	1	7520	0000			CY1									61,196
0000000	10015							92	1		250	C	1	59E									157,672
0000000	11170	5073						92	1	6121	1000			CYD									(5,814)
0000000	11209	5073						92	1	6121	1000			CYD									(4,981)
0000000	11425							92	1		250	C	1	59E									125,037
0000000	12701	5073						92	1	6121	1000			CYD									(4,671)
0000000								92	1		530	M		CYD									(522,884)
000R2200								92			930	M		CYD									(498,280)

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2.4.A.2

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PACKID	PEC	ORIGIN	R	O	NO	COUNT	TOTAL #.	DR #	DRS	F	
0	0	000	1	11	11	22	2	23	44	56	77
1---	5	6-8 9----	5	67	89	0-2	3-----	9 0-----	0 1-----	1 3-----	3 4

RECID	SOURCE	RCO
0 0	0 0	1 1
1--4	5---9	0-----7

GNPR JNTR A0303200

RCC	D	S	GLC	FUNC	CODE	AUTH	ACCOUNT										AMOUNT						
							C	O	N	YR	F	B	MAIN	SRC/	CD	A							
1	2	2	2	3	3	3	4	5	5	5	5	7	7	7	7	7	8	8	9	9	9	0	
8-----	5	7	8--	2	3--	8	2-----	0	4	7	8	9	0	1--	4	5--	8	90	1	1--	4	5-----	5

TOTAL JNTR DEBITS: 1,992,599  
 TOTAL JNTR CREDITS: (1,992,599)

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2.4.A-3

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F01K02W 013405

BELLSOUTH TELECOMMUNICATIONS

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 PAGE 4  
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 PACK

PACKID	PEC	ORIGIN	R	O	NO	COUNT	TOTAL #	DR #	DRS	F
0 0 0 0 0	1	11	11	2	2	2	23	44	56	77
1---5	6-8	9-----5	67	89	0-2	3-----9	0-----0	1-----1	3-----3	4

RECID	SOURCE	RCO
0 0	0 0	1 1
1--4	5---9	0-----7

GNPR \* OCRED A0303200

RCC	D	S	GLC	FLMC	CODE	AUTH	ACCOUNT				AMOUNT								
							C	O	C	-----									
							N	YR	F	B	MAIN	SRC/	CD	A					
							T	PL	A	I	FRC	LT	T	EXTC					
1	2	2	2	3	3	-34	5	5	5	7	7	7	7	7	8	9	9	9	0
8-----5	7	8	---2	3	---8	2-----0	4	7	8	9	0	1--4	5--8	90	1	1--4	5-----5		

0XX00000 ZCREDIT 92 M 1 250 X CY1 (212,242)

0XX00000 562D ZCREDIT 92 M 1 7160 2000 CY1 212,242

TOTAL OCRED DEBITS: 212,242  
 TOTAL OCRED CREDITS: (212,242)

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 PAGE 5  
 DATE 07/1992  
 PACK \_\_\_\_\_

PACKID	PEC	ORIGIN	Y	M	PACK	R	O	NO	COUNT	TOTAL #	DR #	DRS	F
0	0	000	1	11	11	2	2	2	2	3	4	4	7
1---	5	6-8 9----	5	67	89	0	2	3	9	0	0	1	3

RECID	SOURCE	RCD
0 0	0 0	1 1
1--4	5--9	0----7

GNPR R01P A030S200

RCC	D	S	GLC	FUNC	CODE	AUTH	C		O		ACCOUNT		AMOUNT													
							N	YR	F	B	MAIN	SRC/		CD	A											
1	2	2	2	3	3	3	4	5	5	5	7	7	7	7	7	8	9	9	9	0						
8-----	5	7	8	--2	3	----	8	2	----	0	4	7	8	9	0	1	--4	5	--8	90	1	1	--4	5	-----	5

0XD00000	10015								92	M	1		250	X		AB9				559,930
0XX00000	10015								1	92	M	1		250	C		1	AB0		(559,930)

TOTAL R01P DEBITS: 559,930  
 TOTAL R01P CREDITS: (559,930)

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Exhibit	B:	RENT EXPENSE REVERSAL LEVELS

## RENT EXPENSE REVERSAL LEVELS

ASSET CATEGORY LEVELLOCALIZATION LEVEL

1A Land	N/A (always operating lease)
1B Building - Central Office	GLC on RF-5225, company-level RCC
1C Building - Other	(same as above)
1D Building - Warehouse	(same as above)
2A Computer-Based C.O.E.	(same as above)
2B Noncomputer-Based C.O.E.	(same as above)
30 Station Equipment	(same as above)
40 Outside Plant	No GLC, company-level RCC
5A Automobiles	(same as above)
5B Light Trucks	(same as above)
5C Heavy Trucks	(same as above)
5D Aircraft	(same as above)
6A Computer Equipment - CDC	No GLC, RCC on Form-5225
6B Computer Equipment - Other	(same as above)
7A Office Equipment	No GLC, company-level RCC
7B Tools & Work Equipment	(same as above)

2.4.B

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COMPANY: S&T  
 TITLE: ANALYSIS OF ACCOUNTS BY COST POOLS  
 PERIOD: 1992  
 AUDITOR: THF  
 DATE: 8/15/93  
 MF: 43-8/1

ACCOUNT 6124 - GENERAL PURPOSE COMPUTERS - CONTAINS THE COST OF RENTING, OPERATING, MAINTAINING, AND REPAIRING GENERAL PURPOSE COMPUTERS, PERIPHERAL AND ASSOCIATED EQUIPMENT CLASSIFIED TO 2124.

61242000

MONTH	COST POOL 01			COST POOL 02			COST POOL 03		
	REGULATED	NON-REGULATED	TOTAL	REGULATED	NON-REGULATED	TOTAL	REGULATED	NON-REGULATED	TOTAL
JANUARY	142,266.25	4,133.05	146,399.30	553,372.38	1,328.65	554,701.03	756,443	1,487.17	1,487.17
FEBRUARY	(67,463.40)	(2,162.11)	(69,625.51)	(259,863.50)	(936.03)	(260,799.53)	231.24	216.64	447.88
MARCH	164,433.90	4,606.14	169,042.04	1,361,128.88	5,611.10	1,366,739.98	210.09	169.65	379.74
APRIL	77,304.43	1,954.91	79,259.34	327,736.09	1,023.86	328,759.95	205.47	205.27	411.74
MAY	68,971.26	1,747.41	70,718.67	462,598.22	1,423.48	464,021.70	317.26	264.81	582.07
JUNE	52,719.56	1,384.61	54,104.17	337,948.36	1,672.80	339,621.16	190.40	211.66	402.06
JULY	63,699.53	1,919.72	65,619.25	347,106.64	7,889.74	354,996.38	273.70	266.90	540.60
AUGUST	63,968.70	1,922.17	65,890.87	290,871.01	5,405.95	296,276.96	293.21	292.21	585.42
SEPTEMBER	56,944.68	1,987.31	58,931.99	302,897.38	(44.18)	302,853.20	302.45	309.82	612.27
OCTOBER	40,413.77	1,523.45	41,937.22	325,623.70	6,119.10	331,742.80	167.37	188.05	355.42
NOVEMBER	70,744.62	2,038.42	72,783.04	364,202.26	1,914.86	366,117.12	1,645.69	2,089.24	3,734.93
DECEMBER	33,387.74	1,145.75	34,533.49	302,609.87	6,807.65	309,417.52	189.59	222.23	411.82
TOTAL POOLS	767,391.04	22,212.83	789,603.87	4,716,231.29	38,216.98	4,754,448.27	4,817.21	5,162.91	9,980.12
% COST POOL TO			2.36%			14.19%			0.03%

(49-16)

Acc 6621-6623  
 See Analysis  
 49-16  
 / 5

COST POOL 07				COST POOL 08			
REGULATED	NON-REGULATED	TOTAL	% NON-REG	REGULATED	NON-REGULATED	TOTAL	% NON-REG
3,115,332.48	89,579.25	3,204,911.73	2.80%	934,187.32	99,399.97	1,033,587.29	9.62%
1,567,397.33	44,115.06	1,611,512.39	2.74%	400,880.03	24,210.87	425,090.90	5.70%
1,480,640.58	42,872.13	1,523,512.71	2.81%	1,165,900.15	61,880.53	1,227,780.68	5.04%
1,586,411.07	46,546.33	1,632,957.40	2.85%	1,294,461.25	107,016.46	1,401,477.71	7.64%
1,341,698.54	39,268.93	1,380,967.47	2.84%	900,062.54	61,822.91	961,885.45	6.43%
1,252,200.87	38,978.76	1,291,179.63	3.02%	884,152.99	60,552.33	944,705.32	6.41%
1,246,233.68	33,867.12	1,280,100.80	2.65%	887,034.80	58,638.75	945,673.55	6.20%
1,394,424.53	56,211.41	1,450,635.94	3.87%	949,189.79	66,361.88	1,015,551.67	6.53%
1,386,501.78	45,581.89	1,432,083.67	3.18%	895,094.16	46,572.16	941,666.32	4.95%
1,439,301.55	47,426.29	1,486,727.84	3.19%	947,525.41	71,086.39	1,018,611.80	6.98%
1,721,240.89	55,950.12	1,777,191.01	3.15%	674,736.32	103,961.35	778,697.67	13.35%
1,893,579.18	60,954.23	1,954,533.41	3.12%	632,573.22	45,664.89	678,238.11	6.73%
19,424,962.48	601,351.52	20,026,314.00	3.00%	10,565,797.98	807,168.49	11,372,966.47	7.10%
			59.76%				33.94%

43-3  
57,625.50  
100.002

COST POOL 10		COST POOL 99		TOTAL		TOTAL		TOTAL	
REGULATED	NON-REGULATED	REGULATED	NON-REGULATED	REGULATED	NON-REG	REGULATED	NON-REGULATED	REG/NON-REG	% NON-REG
(4,797,096.72)	(332,638.85)	(5,129,735.57)	6,764.26	6,764.26	0.00%	2,712,635.09	183,630.75	2,996,265.84	6.34%
(1,675,550.17)	(86,911.23)	(1,962,469.40)	28.00	28.00	0.00%	3,950,604.75	169,807.17	4,120,411.92	4.12%
(2,699,594.08)	(164,634.39)	(2,864,228.47)	(3.00)	(3.00)	0.00%	2,450,991.72	149,924.93	2,600,916.65	5.76%
(2,274,551.90)	(109,717.67)	(2,384,269.57)	(3.00)	(3.00)	0.00%	2,659,334.38	120,426.03	2,779,760.41	4.33%
(1,288,172.85)	(72,296.78)	(1,360,469.63)	(3.00)	(3.00)	0.00%	2,445,133.93	134,554.67	2,579,688.60	5.22%
(1,552,391.63)	(88,807.22)	(1,641,198.85)	(258.00)	(258.00)	0.00%	2,234,924.68	121,027.81	2,355,952.49	5.14%
(1,718,426.03)	(110,808.92)	(1,829,234.95)	144.00	144.00	0.00%	2,397,587.11	152,834.45	2,550,421.56	5.99%
(1,512,052.90)	(80,527.39)	(1,592,580.29)	(11.00)	(11.00)	0.00%	2,818,972.49	135,876.26	2,954,848.75	4.60%
(1,720,822.02)	(104,415.88)	(1,825,237.90)	(11.00)	(11.00)	0.00%	2,674,917.42	153,146.87	2,828,064.29	5.42%
(1,709,326.01)	(117,376.90)	(1,826,702.91)	(11.00)	(11.00)	0.00%	2,624,636.20	183,753.17	2,808,389.37	5.54%
(1,836,012.12)	(106,280.53)	(1,942,292.65)	5.47%	(11.00)	0.00%	2,676,884.06	123,435.30	2,800,319.36	4.61%
(23,240,460.74)	(1,390,054.75)	(24,630,515.49)	5.64%	13,345.52	0.00%	21,757,228.96	1,751,529.69	23,508,758.65	5.23%
				0.04%					

-73,502



COMPANY: SBT  
 TITLE: ANALYSIS OF ACCOUNTS BY Cost Pools  
 PERIOD: 1992  
 AUDITOR: IHP  
 DATE: 8/16/93  
 WP: 43-8/2

ACCOUNT 6535 - ENGINEERING EXPENSES  
 CONTAINS THE COSTS INCURRED IN THE GENERAL ENGINEERING OF THE  
 TELECOMMUNICATIONS PLANT WHICH ARE NOT DIRECTLY CHARGEABLE TO AN  
 UNDERTAKING OR PROJECT. THIS INCLUDES DEVELOPING INPUT TO THE FUNDAMENTAL  
 PLANNING PROCESS, PERFORMING PRELIMINARY WORK OR ADVANCE PLANNING IN  
 CONNECTION WITH POTENTIAL UNDERTAKINGS, AND PERFORMING SPECIAL STUDIES OF  
 AN ENGINEERING NATURE.

*Investment  
 Accts 2211-2222  
 excluding leased to  
 others.*

*Account  
 Output  
 2/2/93*

1992 MONTH	COST POOL 01		COST POOL 02		TOTAL	%	NON-REG	%	NON-REG
	REGULATED	NON-REGULATED	REGULATED	NON-REGULATED					
JANUARY	254,085.91	7,130.97	2,604,482.01	10,304.76	2,614,786.77	0.39%	0.39%	0.00	2,521,968.09
FEBRUARY	308,289.15	8,708.06	2,894,945.46	11,434.68	2,906,380.14	0.39%	0.39%	0.00	2,657,682.02
MARCH	317,394.94	8,476.85	3,017,603.20	11,465.17	3,029,068.37	0.38%	0.38%	0.00	2,623,113.80
APRIL	312,886.61	8,117.39	3,052,742.19	13,017.55	3,065,759.74	0.42%	0.42%	0.00	2,714,283.57
MAY	292,245.97	7,486.29	3,136,802.08	13,445.55	3,152,247.63	0.43%	0.43%	0.00	2,621,826.84
JUNE	291,938.01	7,471.23	3,239,308.06	16,859.75	3,250,167.81	0.52%	0.52%	0.00	2,689,414.65
JULY	304,086.16	8,414.40	3,119,200.22	16,162.76	3,099,914.97	0.52%	0.52%	0.00	2,649,579.39
AUGUST	296,174.90	8,525.83	3,045,313.56	17,362.05	3,135,999.12	0.54%	0.54%	0.00	2,755,817.76
SEPTEMBER	194,553.11	5,918.17	3,173,130.09	18,825.11	3,062,676.41	0.57%	0.57%	0.00	3,023,669.60
OCTOBER	249,149.89	7,537.39	3,284,499.12	15,537.42	3,304,036.54	0.59%	0.59%	0.00	3,596,071.90
NOVEMBER	213,950.86	5,680.60	3,353,393.14	20,608.30	3,374,001.44	0.61%	0.61%	0.00	2,973,324.32
DECEMBER	230,444.26	6,987.49	3,353,393.14	20,608.30	3,374,001.44	0.61%	0.61%	0.00	3,547,562.80
TOTAL	3,265,209.77	90,456.67	37,001,171.34	185,822.80	37,186,994.14	0.50%	0.50%	0.00	34,384,314.74

% COST POOL TO  
 TOTAL POOLS 4.43%

49.11%

investment  
 reduction  
 to ACS  
 2411-2441  
 as they traded  
 to others

} Miami

TOTAL	% NON-REG	COST POOL 04		TOTAL	% NON-REG
		REGULATED	NON-REGULATED		
2,521,968.09	0.00%	464.65	11.74	476.39	2.46%
2,657,682.02	0.00%	888.81	22.93	911.74	2.51%
2,623,113.80	0.00%	1,640.25	43.96	1,684.21	2.61%
2,714,283.57	0.00%	2,392.33	72.10	2,464.43	2.93%
2,621,826.84	0.00%	2,958.47	92.78	3,051.25	3.04%
2,699,414.65	0.00%	1,014.13	32.43	1,046.56	3.10%
2,649,579.39	0.00%	1,891.33	63.29	1,954.62	3.24%
2,755,817.76	0.00%	1,876.54	53.76	1,940.30	3.29%
3,023,669.60	0.00%	1,204.29	41.15	1,245.44	3.30%
3,596,071.90	0.00%	927.56	33.01	960.57	3.44%
2,973,324.32	0.00%	686.31	24.70	711.61	3.47%
3,547,562.80	0.00%	474.30	17.05	491.35	3.47%
34,384,314.74	0.00%	16,419.57	518.90	16,938.47	3.06%

45.41%

0.02%

245

COST POOL 06		COST POOL 07	
REGULATED	NON-REGULATED	REGULATED	NON-REGULATED
55,764.42	109.02	5,766.22	0.00
50,581.02	93.15	1,845.32	0.00
55,382.37	94.23	2,561.35	0.00
57,348.85	115.05	2,697.97	0.00
73,854.75	119.00	3,670.27	0.00
40,316.91	74.03	3,547.58	0.00
24,153.08	47.49	1,781.30	1,737.07
16,730.61	140.92	1,907.65	1,901.11
71,767.81	370.15	1,500.22	1,398.14
57,118.01	258.73	1,937.25	2,176.64
17,052.40	51.72	1,659.97	2,107.37
82,786.04	224.80	1,150.21	1,348.14
602,856.27	1,698.29	30,025.31	10,668.47

0.80%

0.05%

COST POOL 99

	NON-REGULATED	% NON-REG	REGULATED	% NON-REG	TOTAL	% NON-REG
14,036.61	14,036.61	100.00%	0.00	0.00%	14,036.61	100.00%
15,866.29	15,866.29	100.00%	0.00	0.00%	15,866.29	100.00%
ERR	0.00	-0.00%	0.00	0.00%	0.00	ERR
14,407.37	14,407.37	100.00%	10.00	0.00%	10.00	0.00%
7,601.13	7,601.13	100.00%	2.00	0.00%	2.00	0.00%
15,484.65	15,484.65	100.00%	2.00	0.00%	2.00	0.00%
9,157.10	9,157.10	100.00%	2.00	0.00%	2.00	0.00%
6,475.21	6,475.21	100.00%	86.00	0.00%	86.00	0.00%
5,802.03	5,802.03	99.95%	(54.00)	0.00%	(54.00)	0.00%
12,870.17	12,873.67	99.97%	4.00	0.00%	4.00	0.00%
5,113.50	5,117.00	99.93%	4.00	0.00%	4.00	0.00%
12,534.32	12,534.32	100.00%	4.00	0.00%	4.00	0.00%
7,689.54	8,166.59	94.16%	4.00	0.00%	4.00	0.00%
127,035.20	127,521.97	99.62%	68.00	0.00%	68.00	0.00%
TOTAL	127,035.20	100.00%	149.00	0.00%	149.00	0.00%

0.17%

0.00%

	REGULATED	% NON-REG	NON-REGULATED	% NON-REG	TOTAL	% NON-REG
5,442,545.30	5,442,545.30	100.00%	0.00	0.00%	5,442,545.30	100.00%
5,914,231.78	5,914,231.78	100.00%	10.00	0.00%	10.00	0.00%
6,017,705.91	6,017,705.91	100.00%	2.00	0.00%	2.00	0.00%
6,142,353.52	6,142,353.52	100.00%	2.00	0.00%	2.00	0.00%
6,133,360.38	6,133,360.38	100.00%	2.00	0.00%	2.00	0.00%
6,269,541.34	6,269,541.34	100.00%	86.00	0.00%	86.00	0.00%
6,065,229.47	6,065,229.47	100.00%	(54.00)	0.00%	(54.00)	0.00%
6,191,656.40	6,191,656.40	100.00%	4.00	0.00%	4.00	0.00%
6,338,016.09	6,338,016.09	100.00%	4.00	0.00%	4.00	0.00%
7,078,342.20	7,078,342.20	100.00%	4.00	0.00%	4.00	0.00%
6,491,177.58	6,491,177.58	100.00%	4.00	0.00%	4.00	0.00%
7,216,291.80	7,216,291.80	100.00%	4.00	0.00%	4.00	0.00%
36,875.32	36,875.32	100.00%	36,875.32	0.00%	36,875.32	0.00%
7,253,167.12	7,253,167.12	100.00%	7,253,167.12	0.00%	7,253,167.12	0.00%
39,936.13	39,936.13	100.00%	6,531,113.71	0.00%	6,531,113.71	0.00%
33,944.38	33,944.38	100.00%	7,112,286.58	0.00%	7,112,286.58	0.00%
6,375,976.72	6,375,976.72	100.00%	37,960.63	0.60%	37,960.63	0.60%
6,224,886.73	6,224,886.73	100.00%	33,229.83	0.53%	33,229.83	0.53%
6,098,229.69	6,098,229.69	100.00%	32,900.22	0.54%	32,900.22	0.54%
6,303,135.88	6,303,135.88	100.00%	33,594.54	0.53%	33,594.54	0.53%
6,169,990.65	6,169,990.65	100.00%	36,630.27	0.59%	36,630.27	0.59%
6,171,276.74	6,171,276.74	100.00%	28,923.22	0.47%	28,923.22	0.47%
6,052,193.49	6,052,193.49	100.00%	34,487.58	0.57%	34,487.58	0.57%
5,950,356.89	5,950,356.89	100.00%	36,125.11	0.61%	36,125.11	0.61%
5,474,138.40	5,474,138.40	100.00%	31,593.10	0.58%	31,593.10	0.58%
TOTAL	5,442,545.30	100.00%	149.00	0.00%	149.00	0.00%

100.00%

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247

43.8  
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COMPANY: EST  
 TITLE: ANALYSIS OF ACCOUNTS BY *Cost Pools*  
 PERIOD: 1982  
 AUDITOR: JHF  
 DATE: 8/11/93  
 WP: 43-8/14

ACCOUNT 6E11 - PRODUCT MANAGEMENT

CONTAINS EXPENSES INCURRED IN PERFORMING ADMINISTRATIVE ACTIVITIES RELATED TO MARKETING PRODUCTS AND SERVICES. IT INCLUDES COMPETITIVE ANALYSIS, PRODUCT AND SERVICE IDENTIFICATION AND SPECIFICATION, TEST MARKET PLANNING, DEMAND AND FORECASTING, PRODUCT LIFE CYCLE ANALYSIS, PRICING ANALYSIS, IDENTIFICATION AND ESTABLISHMENT OF DISTRIBUTION CHANNELS.

*Directly assessed to Reg/Non-Reg*  
*to Reg/Non-Reg*  
*General Ledger*  
*Folios*  
*10701*

1992 MONTH	COST POOL 01		COST POOL 02		TOTAL	NON-FEE	NON-REG	REG	TOTAL	NON-FEE	NON-REG	REG	TOTAL
	REGULATED	NON-REGULATED	REGULATED	NON-REGULATED									
JANUARY	650,824.22	29,494.74	690,318.96	5,723	750,426.11	15,264.40	765,690.51	1,994	1,407,250.33	54,759.14	1,456,009.47	3,761	
FEBRUARY	759,644.57	46,739.73	806,384.30	5,802	796,397.65	16,214.39	812,612.04	2,006	1,532,042.22	62,994.12	1,618,996.34	3,894	
MARCH	762,501.75	49,254.34	811,756.09	5,922	774,664.24	14,078.26	788,742.50	1,764	1,591,165.95	63,332.62	1,629,498.57	3,911	
APRIL	736,907.49	37,219.52	774,127.01	4,814	632,726.96	16,599.04	648,726.00	2,181	1,568,634.45	55,818.56	1,625,453.01	3,434	
MAY	745,656.37	33,708.97	779,365.34	4,334	716,361.95	16,414.50	732,776.45	2,234	1,464,046.33	50,123.82	1,514,170.15	3,311	
JUNE	781,644.30	56,420.03	838,064.33	6,731	776,782.33	16,205.61	792,987.94	2,314	1,524,423.63	74,625.64	1,627,049.27	4,594	
JULY	770,861.77	31,667.69	802,529.46	3,954	761,922.77	15,890.27	777,813.04	2,044	1,524,784.54	47,577.95	1,586,362.49	3,011	
AUGUST	799,576.21	35,348.56	834,924.77	4,242	706,518.83	14,336.56	720,855.39	1,984	1,507,095.04	49,688.12	1,556,783.16	3,011	
SEPTEMBER	810,165.20	32,877.36	843,042.56	3,901	780,306.95	16,555.58	796,862.53	2,084	1,539,474.15	49,432.94	1,629,907.09	3,011	
OCTOBER	866,967.04	31,988.53	898,955.57	3,814	778,829.70	15,196.65	794,026.35	1,914	1,566,795.74	47,185.18	1,632,980.92	2,894	
NOVEMBER	799,037.18	24,968.86	824,006.04	3,024	732,791.04	16,557.16	749,348.20	2,214	1,530,826.22	41,526.02	1,572,352.24	2,544	
DECEMBER	866,627.99	41,178.01	907,806.00	4,534	881,606.06	35,082.31	916,688.37	3,834	1,790,234.05	76,260.32	1,826,494.37	4,184	
TOTAL	9,311,439.09	460,886.28	9,772,325.37	4,722	9,287,336.59	212,395.15	9,499,731.74	2,242	18,538,775.68	673,281.43	19,272,057.11	3,494	

\* COST POOL TO TOTAL POOLS  
 50.712

49,292

100.00%

1992 MONTH	COST POOL 01 - SUB 01		COST POOL 02 - SUB		TOTAL	NON-FEE	NON-REG	REG	TOTAL	NON-FEE	NON-REG	REG	TOTAL
	REGULATED	NON-REGULATED	REGULATED	NON-REGULATED									
JANUARY	393,638.75	8,033.67	401,672.42	2,014	742,389.60	15,264.40	757,654.00	2,014	1,407,250.33	54,759.14	1,456,009.47	3,761	
FEBRUARY	463,620.24	9,850.43	473,470.67	2,002	796,397.65	16,214.39	812,612.04	2,002	1,532,042.22	62,994.12	1,618,996.34	3,894	
MARCH	516,640.12	9,425.45	526,065.57	1,784	774,664.24	14,078.26	788,742.50	1,784	1,591,165.95	63,332.62	1,629,498.57	3,911	
APRIL	462,538.94	16,330.66	478,869.60	2,184	632,726.96	16,599.04	649,326.00	2,184	1,568,634.45	55,818.56	1,625,453.01	3,434	
MAY	461,059.44	10,535.42	471,594.86	2,234	716,361.95	16,414.50	732,776.45	2,234	1,464,046.33	50,123.82	1,514,170.15	3,311	
JUNE	479,956.78	11,337.37	491,294.15	2,314	776,782.33	16,205.61	792,987.94	2,314	1,524,423.63	74,625.64	1,627,049.27	4,594	
JULY	468,675.86	5,774.58	474,450.44	2,044	761,922.77	15,890.27	777,813.04	2,044	1,524,784.54	47,577.95	1,586,362.49	3,011	
AUGUST	482,012.81	9,753.38	491,766.19	1,984	706,518.83	14,336.56	720,855.39	1,984	1,507,095.04	49,688.12	1,556,783.16	3,011	
SEPTEMBER	493,436.72	10,465.76	503,902.48	2,084	780,306.95	16,555.58	796,862.53	2,084	1,539,474.15	49,432.94	1,629,907.09	3,011	
OCTOBER	504,677.98	9,847.36	514,525.34	1,914	778,829.70	15,196.65	794,026.35	1,914	1,566,795.74	47,185.18	1,632,980.92	2,894	
NOVEMBER	456,145.61	16,351.73	472,497.34	2,214	732,791.04	16,557.16	749,348.20	2,214	1,530,826.22	41,526.02	1,572,352.24	2,544	
DECEMBER	524,458.97	20,870.14	545,329.11	3,834	881,606.06	35,082.31	916,688.37	3,834	1,790,234.05	76,260.32	1,826,494.37	4,184	
TOTAL	5,731,110.24	130,639.36	5,861,749.60	2,234	5,279,306.16	212,395.15	5,491,699.31	2,242	11,022,815.97	364,640.67	11,387,456.64	3,494	

\* OF SUB WITHIN POOL  
 59.98%

*David 10/21/10  
Non-Reg 2010  
10/21/10*

	COST POOL 01 - SUB 02		COST POOL 02 - SUB 02		TOTAL	%	NON-REG	%	TOTAL	%	NON-REG	%
	REGULATED	NON-REGULATED	REGULATED	NON-REGULATED								
JANUARY	257,185.47	31,401.07	288,586.54	10.86%	8,036.31	0.00%	8,036.31	0.00%	0.00%	ERR		
FEBRUARY	275,824.23	36,889.30	312,713.53	11.80%	0.00	0.00	0.00	0.00	0.00	ERR		
MARCH	263,861.63	29,828.89	293,690.52	13.11%	0.00	0.00	0.00	0.00	0.00	ERR		
APRIL	274,368.55	26,888.66	301,257.21	8.93%	0.00	0.00	0.00	0.00	0.00	ERR		
MAY	284,624.93	23,173.50	307,798.43	7.53%	0.00	0.00	0.00	0.00	0.00	ERR		
JUNE	301,644.52	45,082.66	346,727.18	13.00%	0.00	0.00	0.00	0.00	0.00	ERR		
JULY	302,181.89	21,913.12	324,095.01	8.76%	0.00	0.00	0.00	0.00	0.00	ERR		
AUGUST	316,563.40	25,556.26	342,119.66	7.48%	0.00	0.00	0.00	0.00	0.00	ERR		
SEPTEMBER	316,728.46	22,408.27	339,136.73	6.61%	0.00	0.00	0.00	0.00	0.00	ERR		
OCTOBER	302,289.06	22,141.17	324,430.23	6.82%	0.00	0.00	0.00	0.00	0.00	ERR		
NOVEMBER	340,887.57	14,617.13	355,504.70	4.11%	0.00	0.00	0.00	0.00	0.00	ERR		
DECEMBER	344,169.02	20,307.87	364,476.89	5.57%	0.00	0.00	0.00	0.00	0.00	ERR		
<b>2 OF SUB</b>	<b>3,580,326.85</b>	<b>330,246.90</b>	<b>3,910,573.75</b>	<b>8.44%</b>	<b>8,036.31</b>	<b>0.00%</b>	<b>8,036.31</b>	<b>0.00%</b>	<b>0.00%</b>			
<b>WITHIN POOL</b>			<b>40.02%</b>									
<b>ACCOUNT TOTAL</b>	<b>9,311,439.09</b>	<b>460,886.28</b>	<b>9,772,325.37</b>	<b>4.72%</b>	<b>9,287,336.49</b>	<b>212,395.15</b>	<b>9,499,731.64</b>	<b>2.24%</b>	<b>18,598,775.58</b>	<b>673,281.43</b>	<b>19,272,057.01</b>	

TOTAL % OF SUBS (CHECK) 100.00%

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COMPANY: SET  
 TITLE: ANALYSIS OF ACCOUNTS BY  
 PERIOD: AUGUST 1992  
 AUDITOR: JHP  
 DATE: 8/6/93  
 WF: 43-8/5

ACCOUNT 6623 - CUSTOMER SERVICES -

CONTAINS COSTS INCURRED IN ESTABLISHING AND SERVICING CUSTOMER ACCOUNTS.  
 THIS INCLUDES MAINTAINING AND BILLING CUSTOMER ACCOUNTS, COLLECTING AND  
 INVESTIGATING CUSTOMER ACCOUNTS, COLLECTING AND REPORTING PAY STATION  
 RECEIPTS AND INSTRUCTING CUSTOMERS IN THE USE OF PRODUCTS AND SERVICES.

*Service Order  
 Processing*

1992 MONTH	COST POOL 01			% NON-REG	COST POOL 02			% NON-REG
	REGULATED	NON-REGULATED	TOTAL		REGULATED	NON-REGULATED	TOTAL	
JANUARY	3,329,899.19	16,981.51	3,346,880.70	0.51%	127,909.97	14,843.20	142,753.17	10.27%
FEBRUARY	3,283,566.71	2,044.09	3,285,610.80	0.06%	123,964.37	15,038.12	145,002.49	10.37%
MARCH	3,377,855.08	7,250.74	3,385,105.82	0.21%	385,569.33	42,722.15	428,291.48	9.38%
APRIL	3,445,819.45	15,405.44	3,461,224.89	0.45%	466,832.00	55,503.03	542,435.03	10.25%
MAY	3,570,080.86	21,924.91	3,591,905.77	0.61%	289,389.44	33,060.48	322,449.92	10.25%
JUNE	3,636,813.24	49,517.78	3,686,331.02	1.34%	423,623.85	47,446.66	471,070.51	10.07%
JULY	3,781,000.03	9,353.54	3,790,353.57	0.25%	535,769.50	59,448.35	595,218.95	9.89%
AUGUST	3,249,397.61	21,945.49	3,271,343.10	0.67%	267,762.43	29,502.94	297,265.37	9.32%
SEPTEMBER	3,641,069.72	60,056.40	3,701,126.12	1.62%	153,540.77	18,099.97	171,640.74	10.55%
OCTOBER	4,690,121.38	61,417.79	4,751,539.17	1.29%	442,473.01	52,319.70	494,792.71	10.57%
NOVEMBER	3,382,353.29	34,300.56	3,416,653.79	1.00%	303,540.12	34,960.03	338,500.15	10.33%
DECEMBER	4,448,808.03	54,782.56	4,503,590.59	1.22%	1,414,608.52	159,451.18	1,574,059.70	10.10%
<b>43,836,784.53</b>				<b>0.80%</b>	<b>4,960,983.71</b>	<b>562,266.41</b>	<b>5,523,250.12</b>	<b>10.18%</b>

% COST POOL TO  
 TOTAL POOLS

17.79%

2.22%

	COST POOL 01 - SUB 01			% NON-REG	COST POOL 02 - SUB 11			% NON-REG
	REGULATED	NON-REGULATED	TOTAL		REGULATED	NON-REGULATED	TOTAL	
JANUARY	141,579.45	0.00	141,579.45	0.00%	32,983.62	3,776.00	36,759.62	10.27%
FEBRUARY	123,022.29	0.00	123,022.29	0.00%	30,889.93	3,574.26	34,464.19	10.37%
MARCH	151,979.11	0.00	151,979.11	0.00%	235,490.19	26,092.98	261,583.17	9.38%
APRIL	143,099.66	0.00	143,099.66	0.00%	252,350.77	28,821.99	261,172.76	10.25%
MAY	131,852.29	0.00	131,852.29	0.00%	95,103.54	10,664.85	105,768.39	10.25%
JUNE	144,779.87	0.00	144,779.87	0.00%	199,771.22	22,374.77	222,145.99	10.07%
JULY	158,369.82	0.00	158,369.82	0.00%	266,001.36	23,079.81	231,081.17	9.89%
AUGUST	161,202.08	0.00	161,202.08	0.00%	168,935.27	18,613.83	187,549.10	9.32%
SEPTEMBER	141,576.51	0.00	141,576.51	0.00%	107,972.69	12,728.23	120,700.92	10.55%
OCTOBER	151,426.29	0.00	151,426.29	0.00%	332,250.88	39,286.60	371,537.48	10.57%
NOVEMBER	139,437.41	0.00	139,437.41	0.00%	187,096.92	21,548.75	208,645.67	10.33%
DECEMBER	169,205.21	0.00	169,205.21	0.00%	1,282,585.44	145,697.04	1,428,282.48	10.10%

251

1,757,929.99	0.00	1,757,929.99	0.00%	3,143,431.83	356,459.11	3,499,890.94	10.18%
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% OF SUB

9.98%

63.37%



$$\frac{247,243,551.01}{100,000} = 2,472.43551$$

$$\frac{2,472.43551}{100,000} = 0.0247243551$$

REGULATED	NON-REGULATED	REG. NON-RES	TOTAL
18,024,230.81	831,340.34	18,716,071.75	3,1702
17,531,157.78	837,742.17	18,255,499.93	3,642
19,821,931.00	755,743.28	20,378,680.28	3,712
13,952,870.13	713,511.45	20,726,331.52	3,732
18,321,155.00	742,700.54	19,567,855.54	3,802
18,518,183.48	738,324.60	19,708,514.08	4,012
19,826,588.94	713,933.82	20,540,522.68	3,482
19,397,695.97	1,087,651.27	21,085,357.24	5,162
21,357,384.32	732,912.41	22,090,296.73	3,322
21,723,162.83	335,155.89	22,564,334.78	4,132
19,507,340.87	845,378.18	20,253,819.05	4,162
20,432,955.07	835,045.28	24,268,000.35	3,442
3,583,465.87	248,351,294.01	2,852	



COMPANY: SBT  
 TITLE: ANALYSIS OF ACCOUNTS BY COST POOLS  
 PERIOD: 1992  
 AUDITOR: THE  
 DATE: 8/11/93  
 WF: 43-8/6

ACCOUNT 5711 - EXECUTIVE

CONTAINS COSTS INCURRED IN FORMULATING CORPORATE POLICY AND PROVIDING  
 GENERAL ADMINISTRATION AND MANAGEMENT. THIS ACCOUNT INCLUDES PAY, FEES  
 AND EXPENSES OF THE BOARD OF DIRECTORS AND ALL BOARD DESIGNATED OFFICERS  
 AND THEIR IMMEDIATE STAFF.

follows the activity in CO, staff org. and  
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corp opt's

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 in corp acct's  
 6712-6728)

covered

MONTH	COST POOL 02		COST POOL 03		NON-REG		TOTAL	
	REGULATED	NON-REGULATED	REGULATED	NON-REGULATED	REGULATED	NON-REGULATED	REGULATED	NON-REGULATED
JANUARY	35,426.50	747.60	36,174.10	2,072	233,127.96	28,627.81	261,755.77	16,942
FEBRUARY	26,943.24	786.38	27,729.62	2,842	104,061.15	10,202.31	114,263.46	8,332
MARCH	159,728.66	5,767.91	165,496.57	3,492	156,875.68	15,064.70	171,940.38	8,762
APRIL	39,305.77	1,174.80	40,480.57	3,222	73,676.97	6,667.59	80,344.56	8,302
MAY	52,437.59	1,623.60	54,061.19	3,002	62,515.79	5,657.96	68,173.77	7,932
JUNE	7,718.33	235.04	7,953.37	2,962	53,651.83	4,621.76	58,273.59	7,932
JULY	87,368.90	2,167.73	89,536.63	2,422	53,203.05	5,576.44	58,779.49	9,492
AUGUST	51,560.99	1,726.86	53,287.85	3,242	53,657.01	6,053.92	59,710.93	16,142
SEPTEMBER	41,940.77	1,376.85	43,317.62	3,182	47,228.36	2,294.17	49,522.53	4,632
OCTOBER	40,722.18	1,552.77	42,284.95	3,672	105,592.27	5,441.74	111,034.01	4,902
NOVEMBER	48,692.52	1,822.17	50,514.69	3,612	58,370.99	2,032.36	60,403.35	3,842
DECEMBER	48,700.62	1,580.58	50,281.20	3,142	68,769.70	3,437.25	72,206.95	4,762
TOTAL POOLS	636,556.07	20,562.29	657,118.36	3,132	1,070,730.76	95,978.03	1,166,708.79	10,972

MONTH	COST POOL 04		COST POOL 05		NON-REG		TOTAL	
	REGULATED	NON-REGULATED	REGULATED	NON-REGULATED	REGULATED	NON-REGULATED	REGULATED	NON-REGULATED
JANUARY	114,092.56	11,821.57	125,914.13	9,392	420,147.01	5,572	31,907.14	114,092.56
FEBRUARY	58,303.04	3,060.58	61,363.62	5,012	416,300.74	327,324.28	24,732.01	58,303.04
MARCH	179,164.07	10,575.26	189,739.33	1,062	490,734.56	22,324.49	24,732.01	179,164.07
APRIL	154,438.64	10,351.10	164,789.74	6,282	578,520.75	26,816.57	24,732.01	154,438.64
MAY	136,467.25	9,124.16	145,591.41	6,272	344,424.74	15,777.91	24,732.01	136,467.25
JUNE	188,540.36	10,057.92	198,598.28	5,122	412,616.52	19,596.07	24,732.01	188,540.36
JULY	145,911.87	10,073.95	155,985.82	6,462	409,240.54	18,900.00	24,732.01	145,911.87
AUGUST	186,660.03	10,795.30	197,455.33	5,472	1,241,779.15	59,962.49	24,732.01	186,660.03
SEPTEMBER	264,754.03	19,188.82	283,942.85	6,762	943,791.73	48,305.27	24,732.01	264,754.03
OCTOBER	254,806.33	33,769.18	288,575.51	11,702	720,859.89	42,889.72	24,732.01	254,806.33
NOVEMBER	(558,525.76)	(38,062.86)	(594,888.62)	0,452	769,617.32	42,669.20	24,732.01	(558,525.76)
DECEMBER	100,125.06	1,351,769.50	1,251,769.50	7,412	2,075,019.75	293,372.69	12,712	100,125.06



TERRA  
General Allocation

TOTAL	COST POOL 99		TOTAL	% NON-REG	TOTAL		TOTAL	% NON-REG	TOTAL		% NON-REG
	REGULATED	NON-REGULATED			REGULATED	NON-REGULATED			REG/NON-REG	% NON-REG	
452,054.15	13.00	0.00	13.00	0.00%	802,807.03	73,104.12	875,911.15	8.35%			
352,127.74	0.00	0.00	0.00	ERR	639,092.74	45,767.41	683,860.15	6.69%			
443,034.05	21.00	0.00	21.00	0.00%	791,009.12	50,626.50	841,635.62	6.02%			
513,119.05	2.00	0.00	2.00	0.00%	727,032.12	39,836.96	766,869.08	5.19%			
505,339.36	2.00	0.00	2.00	0.00%	847,916.81	44,449.25	892,366.06	4.98%			
360,202.65	2.00	0.00	2.00	0.00%	542,264.15	29,738.87	572,003.02	5.20%			
432,212.59	86.00	0.00	86.00	0.00%	739,814.83	37,398.16	777,212.99	4.81%			
428,141.00	(72.00)	0.00	(72.00)	0.00%	660,298.01	36,754.73	697,052.80	5.27%			
1,301,731.68	6.00	0.00	6.00	0.00%	1,517,614.35	74,418.81	1,592,033.16	4.67%			
991,997.00	6.00	0.00	6.00	0.00%	1,354,876.21	74,388.60	1,429,264.81	5.20%			
763,148.61	6.00	0.00	6.00	0.00%	1,082,735.73	80,212.43	1,162,948.16	6.90%			
815,285.56	6.00	0.00	6.00	0.00%	329,567.92	13,323.17	342,891.09	3.89%			
7,458,303.44	78.00	0.00	78.00	0.00%	10,034,029.02	600,039.07	10,634,068.09	5.64%			

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COMPANY: SBT  
 TITLE: ANALYSIS OF ACCOUNTS BY Cost Pools  
 PERIOD: 1992  
 AUDITOR: IHF  
 DATE: 8/11/93  
 WF: 43-8/7

ACCOUNT 6712 - PLANNING

CONTAINS THE COST OF DEVELOPING AND EVALUATING LONG TERM COURSES OF ACTION FOR THE FUTURE OPERATIONS OF THE ENTITY INCLUDING LONG RANGE PLANNING, MANAGEMENT STUDIES, CONTINGENCY PLANS, AND ECONOMIC STRATEGY ANALYSIS.

Planning  
 COST POOL 01  
 General (for other catalog)

1992 MONTH	COST POOL 01		COST POOL 99		TOTAL	% NON-REG	TOTAL	% NON-REG
	REGULATED	NON-REGULATED	REGULATED	NON-REGULATED				
JANUARY	170,077.00	12,916.18	182,993.98	7.06%	182,993.98	7.06%	170,081.80	12,916.18
FEBRUARY	190,707.96	14,075.78	204,783.74	6.87%	204,783.74	6.87%	190,707.96	14,075.78
MARCH	222,430.78	14,283.70	236,714.48	6.03%	236,714.48	6.03%	222,430.78	14,283.70
APRIL	510,105.81	23,202.92	533,308.73	4.35%	533,308.73	4.35%	510,105.81	23,202.92
MAY	383,368.74	17,770.53	401,139.27	4.38%	401,139.27	4.38%	383,368.74	17,770.53
JUNE	287,623.70	13,175.88	300,799.58	4.38%	300,799.58	4.38%	287,623.70	13,175.88
JULY	416,429.13	19,777.13	436,206.26	4.53%	436,206.26	4.53%	416,429.13	19,777.13
AUGUST	342,468.06	15,817.19	358,285.25	4.41%	358,285.25	4.41%	342,468.06	15,817.19
SEPTEMBER	429,793.47	20,750.15	450,543.62	4.61%	450,543.62	4.61%	429,793.47	20,750.15
OCTOBER	443,039.86	22,628.80	465,668.66	4.86%	465,668.66	4.86%	443,040.86	22,628.80
NOVEMBER	503,775.96	29,553.66	533,329.62	5.54%	533,329.62	5.54%	503,776.96	29,553.66
DECEMBER	526,712.59	31,980.45	558,693.04	5.72%	558,693.04	5.72%	526,713.59	31,980.45
	4,426,550.86	235,932.37	4,662,483.23	5.06%	4,662,483.23	5.06%	4,426,546.86	235,932.37

∑ COST POOL TO TOTAL POOLS

100.00%

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100.00%

43-8

ANALYSIS OF ACCOUNTS BY Cost Pools

TITLE: ANALYSIS OF ACCOUNTS BY Cost Pools  
 PERIOD: 1992  
 AUDITOR: IHP  
 DATE: 8/12/93  
 WP: 43-8 18

20

ACCOUNT 6721 - ACCOUNTING AND FINANCE

CONTAINS COSTS OF PROVIDING ACCOUNTING AND FINANCIAL SERVICES EXCLUDING CUSTOMER BILLING ACTIVITIES.

Date to report on: 12/31/92

Relative Inv value - 2001 + 1220 exhibit work in papers

Financial Svcs + General Acctg General Allocation

1992 MONTH	COST POOL 01 REGULATED		COST POOL 02 REGULATED		NON-REG %	TOTAL	NON-REG %	TOTAL
	REGULATED	NON-REG	REGULATED	NON-REG				
JANUARY	304,406.35	0.00	248,410.95	1,848.54	0.00%	250,259.49	0.74%	2,448,410.84
FEBRUARY	314,347.39	0.00	236,648.95	1,853.35	0.00%	239,502.30	0.78%	2,194,701.43
MARCH	339,996.84	0.00	262,715.83	1,951.87	0.00%	264,667.70	0.74%	2,641,296.80
APRIL	300,314.11	0.00	274,819.43	1,982.89	0.00%	276,802.32	0.72%	2,491,842.31
MAY	284,342.64	0.00	257,246.42	1,925.17	0.00%	259,171.59	0.74%	2,328,604.15
JUNE	300,948.49	0.00	255,777.56	1,929.94	0.00%	257,707.50	0.75%	2,579,825.46
JULY	312,916.12	0.00	282,009.55	2,304.44	0.00%	284,313.99	0.81%	2,472,877.25
AUGUST	315,670.92	0.00	270,273.65	2,258.25	0.00%	272,531.90	0.83%	2,356,120.28
SEPTEMBER	305,633.95	0.00	292,864.75	2,528.06	0.00%	295,392.81	0.86%	2,680,372.41
OCTOBER	299,678.91	0.00	307,527.51	2,637.42	0.00%	310,164.93	0.85%	2,680,160.43
NOVEMBER	311,412.34	0.00	271,866.88	2,252.29	0.00%	274,119.17	0.82%	3,125,101.78
DECEMBER	270,861.56	0.00	205,381.77	1,874.28	0.00%	207,256.05	0.90%	2,299,609.51
TOTAL	3,660,530.22	0.00	3,165,543.25	25,946.50	0.00%	3,190,889.75	0.79%	28,299,868.59

% COST POOL TO TOTAL POOLS

9.85%

8.59%

61.56%

COST POOL 99				
% NON-REG	REGULATED	NON-REGULATED	TOTAL	% NON-REG
7.00%	37.00	0.00	37.00	0.00%
6.87%	0.00	0.00	0.00	ERR
6.03%	61.00	0.00	61.00	0.00%
4.35%	5.00	0.00	5.00	0.00%
4.43%	5.00	0.00	5.00	0.00%
4.38%	5.00	0.00	5.00	0.00%
4.53%	216.00	0.00	216.00	0.00%
4.41%	(216.00)	0.00	(216.00)	0.00%
4.61%	17.00	0.00	17.00	0.00%
4.86%	17.00	0.00	17.00	0.00%
5.54%	17.00	0.00	17.00	0.00%
5.72%	17.00	0.00	17.00	0.00%
5.22%	181.00	0.00	181.00	0.00%

0.00%

TOTAL REGULATED	TOTAL NON-REGULATED	TOTAL REG/NON-REG	% NON-REG
2,828,450.64	174,663.64	3,003,114.28 ✓	5.82%
2,594,845.07	152,706.05	2,747,551.12 ✓	5.56%
3,084,690.87	161,331.47	3,246,022.34 ✓	4.97%
2,958,567.15	110,396.59	3,068,963.74 ✓	3.60%
2,767,036.96	105,082.42	2,872,119.38 ✓	3.66%
3,029,552.72	114,933.67	3,144,486.39 ✓	3.66%
2,955,853.49	114,419.87	3,070,273.36 ✓	3.73%
2,837,830.70	106,268.40	2,944,107.10 ✓	3.61%
3,157,348.90	126,067.27	3,283,416.17 ✓	3.84%
3,157,143.58	132,877.69	3,290,021.27 ✓	4.04%
3,535,225.24	175,425.05	3,710,650.29 ✓	4.73%
2,643,293.85	133,450.27	2,776,744.12	4.81%
35,543,847.17	1,607,622.39	37,151,469.56	4.33%

$$\frac{37.00 \times 309.56}{100.00} = .001646$$
 PR 6L  
 61,160  
 12

~~13.8~~  
8

COMPANY: 581  
 TITLE: ANALYSIS OF ACCOUNTS BY Cost Pools  
 PERIOD: 1992  
 AUDITOR: JHP  
 DATE: 8/12/93  
 REF: 43-8/9

ACCOUNT 6222 - EXTERNAL RELATIONS

CONTAINS COSTS INCURRED IN MAINTAINING RELATIONS WITH GOVERNMENT, REGULATORS, OTHER COMPANIES AND THE GENERAL PUBLIC. THESE COSTS INCLUDE CORPORATE IMAGE ADVERTISING, REVIEWING EXISTING OR PENDING LEGISLATION, PREPARING OR PRESENTING INFORMATION FOR REGULATORY PURPOSES, PERFORMING PUBLIC RELATIONS ACTIVITIES AND ADMINISTERING OTHER EXTERNAL RELATIONS, INCLUDING MEDIATING CONTRACTS WITH TELEPHONE COMPANIES AND OTHER COMPANIES AND ADMINISTERING INVESTOR RELATIONS.

1992	COST POOL 01	NON-REGULATED	TOTAL	1992	COST POOL 03	NON-REG	REGULATED	TOTAL
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JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER
939,992.32	980,828.78	891,083.72	1,005,023.54	999,543.19	977,730.71	1,032,186.41	1,016,037.06	1,036,019.88	1,034,432.69	1,027,071.60	1,087,546.23
1,122.56	1,175.92	1,661.33	1,428.01	1,211.03	1,291.43	1,198.39	1,221.07	1,524.29	1,814.21	1,746.34	1,756.53
941,114.88	982,004.70	892,745.05	1,006,451.55	1,000,754.22	978,962.14	1,033,384.80	1,017,256.13	1,037,544.17	1,036,246.90	1,028,817.94	1,089,302.76
0.12%	0.12%	0.19%	0.14%	0.12%	0.13%	0.12%	0.12%	0.15%	0.18%	0.17%	0.16%
649,570.29	305,536.65	401,414.44	386,262.03	539,580.15	635,181.61	366,165.94	415,571.58	500,024.80	602,116.80	336,644.06	492,777.33
26,454.98	12,443.55	24,721.22	32,627.87	35,059.95	41,381.53	21,076.93	19,736.00	27,005.62	40,978.83	27,388.32	35,491.20
676,025.27	317,980.20	426,135.66	418,889.90	574,640.10	676,563.14	387,242.87	435,307.58	527,030.42	643,095.63	364,032.38	528,268.53
5.91%	3.91%	5.80%	7.79%	8.10%	6.12%	5.44%	4.53%	5.12%	6.37%	7.52%	6.72%
17,091.11	12,044,587.24	0.14%	5,630,845.68	344,366.00	5,975,211.68	5.76%	26,54%	53.49%	53.49%	53.49%	53.49%

*Handwritten:* Harkelley & Associates

*Handwritten:* Harkelley

*Handwritten:* Direct Cost Non-Reg

2 COST POOL TO  
 TOTAL POOLS

262

General Allocated

COST POOL 04		COST POOL 99		TOTAL		% NON-REG		TOTAL		% NON-REG	
REGULATED	NON-REGULATED	REGULATED	NON-REGULATED	REGULATED	NON-REGULATED	REGULATED	NON-REGULATED	REGULATED	NON-REGULATED	REGULATED	NON-REGULATED
207,256.42	15,739.53	222,995.95	37.00	0.00	0.00%	0.00%	ERR	1,795,856.02	43,317.17	1,840,173.20	2.35%
211,758.85	15,629.55	227,388.41	0.00	0.00	0.00%	ERR	1,498,124.28	29,249.03	1,527,373.31	1.91%	
228,290.57	14,656.13	242,946.70	61.00	0.00	0.00%	0.00%	1,520,789.73	41,038.68	1,561,828.41	2.63%	
254,072.74	11,556.96	265,629.60	5.00	0.00	0.00%	0.00%	1,645,363.31	-5,612.74	1,639,750.55	2.70%	
231,593.12	10,735.18	242,328.30	5.00	0.00	0.00%	0.00%	1,770,721.46	47,006.16	1,817,727.62	2.53%	
275,595.86	12,620.78	288,216.64	5.00	0.00	0.00%	0.00%	1,888,423.18	55,233.74	1,943,656.92	2.84%	
253,538.94	12,045.87	265,584.81	216.00	0.00	0.00%	0.00%	1,652,207.29	34,321.19	1,686,528.48	2.04%	
300,109.69	15,245.59	315,355.28	(216.00)	0.00	0.00%	0.00%	1,761,502.33	36,202.66	1,797,704.99	2.01%	
731,747.88	38,225.23	829,973.11	17.00	0.00	0.00%	0.00%	1,761,502.33	36,202.66	1,797,704.99	2.01%	
563,836.27	28,798.60	592,634.87	17.00	0.00	0.00%	0.00%	2,227,809.56	36,755.14	2,264,564.70	2.73%	
412,999.02	24,228.25	437,227.27	17.00	0.00	0.00%	0.00%	2,290,402.76	71,591.64	2,361,994.40	3.15%	
504,634.39	30,643.56	535,277.94	17.00	0.00	0.00%	0.00%	1,776,731.68	53,362.91	1,830,094.59	2.92%	
4,265,443.74	230,125.24	4,495,568.98	181.00	0.00	0.00%	0.00%	2,085,034.94	37,891.29	2,122,926.23	3.15%	
			181.00	0.00	0.00%	0.00%	21,923,966.55	531,582.35	22,515,548.90	2.63%	

100.00%

0.00%

19.97%





COMPANY: SET  
 TITLE: ANALYSIS OF ACCOUNTS BY COST POOLS  
 PERIOD: 1992  
 AUDITOR: JHF  
 DATE: 8/13/93  
 WP: 43-8/0

ACCOUNT 6723 - HUMAN RESOURCES

CONTAINS COSTS OF PERFORMING PERSONNEL ADMINISTRATION ACTIVITIES.

*Human Resources*      *James + wages*

1992 MONTH	COST POOL 01		COST POOL 99		TOTAL	% NON-REG	% NON-FEE
	REGULATED	NON-REGULATED	REGULATED	NON-REGULATED			
JANUARY	2,211,297.73	164,472.99	37.00	0.00	37.00	0.00%	0.00%
FEBRUARY	1,684,739.68	124,016.45	0.00	0.00	0.00	ERR	6.86%
MARCH	1,700,627.53	120,722.03	61.00	0.00	61.00	0.00%	0.00%
APRIL	1,913,102.71	129,026.84	5.00	0.00	5.00	0.00%	0.00%
MAY	1,990,967.99	133,227.32	5.00	0.00	5.00	0.00%	0.00%
JUNE	1,993,611.71	128,941.94	5.00	0.00	5.00	0.00%	0.00%
JULY	2,044,652.16	155,971.54	216.00	0.00	216.00	0.00%	0.00%
AUGUST	2,064,470.40	166,578.89	(216.00)	0.00	(216.00)	0.00%	0.00%
SEPTEMBER	2,690,445.94	209,000.09	17.00	0.00	17.00	0.00%	0.00%
OCTOBER	2,713,550.35	204,052.19	17.00	0.00	17.00	0.00%	0.00%
NOVEMBER	2,531,804.96	181,588.76	17.00	0.00	17.00	0.00%	0.00%
DECEMBER	2,169,936.09	179,799.03	17.00	0.00	17.00	0.00%	0.00%
TOTAL	25,769,267.25	1,897,398.07	191.00	0.00	191.00	0.00%	0.00%

% COST POOL TO TOTAL POOLS 100.00%

TOTAL REGULATED	TOTAL NON-REGULATED	TOTAL	REF-NON-FEE	% NON-FEE
2,211,334.73	164,472.99	2,375,807.72	2,375,807.72	6.00%
1,684,739.68	124,016.45	1,808,756.13	1,808,756.13	6.86%
1,700,688.53	120,722.03	1,821,410.56	1,821,410.56	6.63%
1,913,107.71	129,026.84	2,042,134.55	2,042,134.55	6.32%
1,990,972.99	133,227.32	2,124,200.31	2,124,200.31	6.27%
1,993,616.71	128,941.94	2,122,558.65	2,122,558.65	6.27%
2,044,868.16	155,971.54	2,200,839.70	2,200,839.70	6.67%
2,064,254.40	166,578.89	2,230,833.29	2,230,833.29	7.09%
2,690,462.94	209,000.09	2,899,463.03	2,899,463.03	7.47%
2,713,567.35	204,052.19	2,917,619.54	2,917,619.54	7.21%
2,531,821.96	181,588.76	2,713,410.72	2,713,410.72	6.69%
2,170,013.09	179,799.03	2,349,812.12	2,349,812.12	6.69%
25,769,446.25	1,897,398.07	27,666,844.32	27,666,844.32	6.87%

27,666,844.32

27,666,844.32

43-8  
10

COMPANY: SBT  
 TITLE: ANALYSIS OF ACCOUNTS BY *Cost Pools*  
 PERIOD: 1992  
 AUDITOR: IHP  
 DATE: 8/15/93  
 WP: 43-8/11

ACCOUNT 6726 - PROCUREMENT - INCLUDES THE PROCURING OF MATERIAL AND SUPPLIES, INCLUDING OFFICE SUPPLIES. THESE COSTS REPRESENT ANALYZING AND EVALUATING SUPPLIERS PRODUCTS, SELECTING APPROPRIATE SUPPLIERS, NEGOTIATING SUPPLY CONTRACTS, PLACING PURCHASE ORDERS, EXPEDITING AND CONTROLLING ORDERS PLACED FOR MATERIAL, DEVELOPING STANDARDS FOR MATERIAL PURCHASED AND ADMINISTERING VENDOR OR USER CLAIMS.

*Follows current use of outside plant inv. and expense accts (24kk + 64kk)*

1992 MONTH	COST POOL 01		TOTAL	% NON-REG	COST POOL 02		TOTAL	% NON-REG
	REGULATED	NON-REGULATED			REGULATED	NON-REGULATED		
JANUARY	593,075.59	9,593.23	602,668.82	1.59%	133,441.44	0.00	133,441.44	0.00%
FEBRUARY	499,583.67	6,493.04	506,076.71	1.28%	172,686.73	0.00	172,686.73	0.00%
MARCH	618,958.82	8,690.45	627,649.27	1.38%	198,076.96	0.00	198,076.96	0.00%
APRIL	497,675.62	4,740.41	502,416.03	0.94%	245,727.43	0.00	245,727.43	0.00%
MAY	505,125.86	3,927.33	509,053.19	0.77%	185,233.34	0.00	185,233.34	0.00%
JUNE	519,857.27	4,150.79	524,008.06	0.79%	209,137.21	0.00	209,137.21	0.00%
JULY	497,420.55	3,421.39	500,841.94	0.68%	199,540.14	0.00	199,540.14	0.00%
AUGUST	471,445.74	18,023.70	489,469.44	3.68%	232,232.30	0.00	232,232.30	0.00%
SEPTEMBER	585,088.21	1,921.12	587,009.33	0.33%	299,779.25	0.00	299,779.25	0.00%
OCTOBER	582,885.67	2,784.37	585,670.04	0.48%	214,966.54	0.00	214,966.54	0.00%
NOVEMBER	480,938.88	4,482.03	485,420.91	0.92%	314,048.78	0.00	314,048.78	0.00%
DECEMBER	559,125.48	12,158.44	571,283.92	2.13%	218,901.24	0.00	218,901.24	0.00%
	6,411,181.36	80,386.30	6,491,567.66	1.24%	2,523,771.36	0.00	2,523,771.36	0.00%

% COST POOL TO TOTAL POOLS

62.22%

25.15%

Immaterial  
rel to other  
pools.

Follow current use  
of plant specific inv  
+ exp accts including  
COB OSP + CPE  
(sect 21kk, 23kk, 61kk  
+ 63kk)

COST POOL 03				COST POOL 04			
REGULATED	NON-REGULATED	TOTAL	% NON-REG	REGULATED	NON-REGULATED	TOTAL	% NON-REG
(7,787.73)	(2,108.21)	(9,895.94)	21.30%	10,269.91	734.58	11,004.49	6.68%
54,139.32	14,830.42	79,029.74	18.77%	21,579.39	1,378.04	22,957.43	6.00%
56,882.89	12,672.19	69,555.08	18.22%	161.03	9.97	171.00	5.83%
90,109.83	16,457.40	96,567.23	17.04%	(3,135.62)	(191.19)	(3,326.81)	5.75%
87,948.02	19,966.27	107,914.29	18.50%	10,556.49	619.36	11,175.85	5.54%
82,244.81	15,888.28	98,133.09	16.19%	12,746.69	753.14	13,499.83	5.58%
124,668.15	34,036.21	158,704.36	21.48%	14,021.15	908.01	14,929.16	6.08%
94,041.43	26,448.64	120,490.07	21.95%	13,451.19	892.39	14,343.58	6.22%
(62,836.27)	184,556.06	121,719.79	151.62%	8,447.35	410.30	8,857.65	4.63%
56,341.63	34,323.10	101,274.73	34.43%	8,318.22	(1,847.32)	6,470.90	-28.56%
81,756.42	22,356.16	104,112.58	21.47%	8,965.40	358.23	9,323.63	3.84%
137,879.65	18,846.60	156,726.25	12.03%	3,296.56	164.78	3,461.34	4.76%
805,448.27	398,943.12	1,204,391.39	33.12%	108,677.76	4,189.69	112,867.45	3.71%
		11.54%				1.08%	

COST POOL 99			
REGULATED	NON-REGULATED	TOTAL	% NON-REG
21.00	0.00	21.00	0.00%
0.00	0.00	0.00	ERR
35.00	0.00	35.00	0.00%
3.00	0.00	3.00	0.00%
3.00	0.00	3.00	0.00%
3.00	0.00	3.00	0.00%
129.00	0.00	129.00	0.00%
(126.00)	0.00	(126.00)	0.00%
10.00	0.00	10.00	0.00%
10.00	0.00	10.00	0.00%
10.00	0.00	10.00	0.00%
10.00	0.00	10.00	0.00%
108.00	0.00	108.00	0.00%

TOTAL REGULATED	TOTAL NON-REGULATED	TOTAL REG/NON-REG	% NON-REG
729,020.21	8,219.60	737,239.81	1.11%
758,049.11	22,701.50	780,750.61	2.91%
874,114.70	21,372.61	895,487.31	2.39%
820,390.26	21,006.62	841,396.88	2.50%
788,366.71	24,512.96	812,879.67	3.01%
823,988.98	20,792.21	844,781.19	2.46%
835,778.99	38,425.61	874,204.60	4.40%
811,044.72	45,364.73	856,409.45	5.30%
830,488.54	186,887.48	1,017,376.02	18.37%
872,522.12	35,869.55	908,391.67	3.95%
885,719.48	27,196.42	912,915.90	2.98%
919,212.93	31,169.92	950,382.75	3.28%
9,349,078.75	483,519.11	10,432,705.86	4.63%
		100.00%	

b. pays

COST POOL 01 - SUB 14

	REGULATED	NON-REGULATED	TOTAL	% NON-REG
JANUARY	569.04	0.00	569.04	0.00%
FEBRUARY	724.67	0.00	724.67	0.00%
MARCH	825.51	0.00	825.51	0.00%
APRIL	1,287.86	0.00	1,287.86	0.00%
MAY	222.88	0.00	222.88	0.00%
JUNE	0.00	0.00	0.00	ERR
JULY	457.30	786.44	1,243.74	63.23%
AUGUST	477.19	1,499.38	1,976.57	75.86%
SEPTEMBER	77.76	16,360.31	16,438.07	99.53%
OCTOBER	0.00	1,438.63	1,438.63	100.00%
NOVEMBER	0.00	1,385.93	1,385.93	100.00%
DECEMBER	41.97	1,818.50	1,860.47	97.74%
<hr/>				
	4,584.18	23,289.19	27,873.37	83.25%
% OF SUB WITHIN POOL				0.06%

COST POOL 01 - SUB 17

	REGULATED	NON-REGULATED	TOTAL	% NON-REG
JANUARY	39,980.81	0.00	39,980.81	0.00%
FEBRUARY	92,865.19	0.00	92,865.19	0.00%
MARCH	82,673.40	26.09	82,699.49	0.03%
APRIL	109,987.35	0.00	109,987.35	0.00%
MAY	128,231.12	0.00	128,231.12	0.00%
JUNE	137,612.60	0.00	137,612.60	0.00%
JULY	160,723.42	0.00	160,723.42	0.00%
AUGUST	99,713.94	0.00	99,713.94	0.00%
SEPTEMBER	132,705.92	56,933.30	189,639.22	30.02%
OCTOBER	112,070.38	30,013.00	142,083.38	21.12%
NOVEMBER	477,345.51	0.00	477,345.51	0.00%
DECEMBER	1,657,037.46	22,842.87	1,679,880.33	1.36%
<hr/>				
	3,230,947.10	109,815.26	3,340,762.36	3.29%
% OF SUB WITHIN POOL				7.56%

COST POOL 01 - SUB 18

	REGULATED	NON-REGULATED	TOTAL	% NON-REG
JANUARY	0.00	2,831.34	2,831.34	100.00%
FEBRUARY	0.00	0.00	0.00	ERR
MARCH	0.00	0.00	0.00	ERR
APRIL	0.00	0.00	0.00	ERR
MAY	0.00	0.00	0.00	ERR
JUNE	0.00	0.00	0.00	ERR
JULY	0.00	0.00	0.00	ERR
AUGUST	0.00	0.00	0.00	ERR
SEPTEMBER	0.00	0.00	0.00	ERR
OCTOBER	0.00	0.00	0.00	ERR
NOVEMBER	0.00	0.00	0.00	ERR
DECEMBER	0.00	0.00	0.00	ERR
<hr/>				
	0.00	2,831.34	2,831.34	100.00%
% OF SUB WITHIN POOL	269			0.01%

COST POOL 01 - SUB 20

	REGULATED	NON-REGULATED	TOTAL	% NON-REG
JANUARY	126,906.56	0.00	126,906.56	0.00%
FEBRUARY	131,697.70	0.00	131,697.70	0.00%
MARCH	139,333.64	0.00	139,333.64	0.00%
APRIL	161,680.23	0.00	161,680.23	0.00%
MAY	160,579.97	0.00	160,579.97	0.00%
JUNE	177,425.00	0.00	177,425.00	0.00%
JULY	179,616.60	0.00	179,616.60	0.00%
AUGUST	175,199.60	0.00	175,199.60	0.00%
SEPTEMBER	181,999.61	0.00	181,999.61	0.00%
OCTOBER	189,454.13	0.00	189,454.13	0.00%
NOVEMBER	163,341.21	0.00	163,341.21	0.00%
DECEMBER	173,554.83	0.00	173,554.83	0.00%
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	1,954,789.08	0.00	1,954,789.08	0.00%
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% OF SUB WITHIN POOL			4.42%	

COST POOL 01 - SUB 22

	REGULATED	NON-REGULATED	TOTAL	% NON-REG
JANUARY	143,691.47	0.00	143,691.47	0.00%
FEBRUARY	135,366.21	0.00	135,366.21	0.00%
MARCH	140,312.57	0.00	140,312.57	0.00%
APRIL	140,467.36	0.00	140,467.36	0.00%
MAY	149,430.87	0.00	149,430.87	0.00%
JUNE	163,701.17	0.00	163,701.17	0.00%
JULY	170,743.11	0.00	170,743.11	0.00%
AUGUST	184,607.73	0.00	184,607.73	0.00%
SEPTEMBER	192,463.41	0.00	192,463.41	0.00%
OCTOBER	175,701.60	0.00	175,701.60	0.00%
NOVEMBER	165,992.46	0.00	165,992.46	0.00%
DECEMBER	266,762.85	0.00	266,762.85	0.00%
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	2,029,240.81	0.00	2,029,240.81	0.00%
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% OF SUB WITHIN POOL			4.59%	

COST POOL 01 - SUB 26

	REGULATED	NON-REGULATED	TOTAL	% NON-REG
JANUARY	1,317,837.98	0.00	1,317,837.98	0.00%
FEBRUARY	1,356,156.54	0.00	1,356,156.54	0.00%
MARCH	1,287,831.18	0.00	1,287,831.18	0.00%
APRIL	1,307,993.77	0.00	1,307,993.77	0.00%
MAY	1,437,470.49	0.00	1,437,470.49	0.00%
JUNE	1,443,254.92	0.00	1,443,254.92	0.00%
JULY	1,247,438.71	0.00	1,247,438.71	0.00%
AUGUST	1,306,429.36	0.00	1,306,429.36	0.00%
SEPTEMBER	1,264,077.51	0.00	1,264,077.51	0.00%
OCTOBER	1,415,376.95	0.00	1,415,376.95	0.00%
NOVEMBER	816,008.89	0.00	816,008.89	0.00%
DECEMBER	1,799,350.62	0.00	1,799,350.62	0.00%
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	15,999,226.92	0.00	15,999,226.92	0.00%
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% OF SUB WITHIN POOL			36.20%	

COST POOL 01 - SUB 27

	REGULATED	NON-REGULATED	TOTAL	% NON-REG
JANUARY	(8,662.32)	2,207.00	(6,455.32)	-34.19%
FEBRUARY	855.00	1,186.00	2,041.00	58.11%
MARCH	92,880.29	6,678.66	99,558.95	6.71%
APRIL	168,936.16	11,982.57	180,918.73	6.62%
MAY	54,630.50	7,404.76	62,035.26	11.94%
JUNE	114,634.67	10,490.87	125,125.54	8.38%
JULY	72,767.76	6,891.10	79,658.86	8.65%
AUGUST	67,013.51	17,780.37	84,793.88	20.97%
SEPTEMBER	94,351.00	15,357.96	109,708.96	14.00%
OCTOBER	64,659.97	27,408.53	92,068.50	29.77%
NOVEMBER	52,927.03	30,446.56	83,373.59	36.52%
DECEMBER	45,247.01	26,693.27	71,940.28	37.10%
	820,240.58	164,527.65	984,768.23	16.71%
% OF SUB WITHIN POOL			2.23%	

COST POOL 01 - SUB 34

	REGULATED	NON-REGULATED	TOTAL	% NON-REG
JANUARY	479,588.89	0.00	479,588.89	0.00%
FEBRUARY	382,784.62	0.00	382,784.62	0.00%
MARCH	387,889.63	0.00	387,889.63	0.00%
APRIL	369,675.99	0.00	369,675.99	0.00%
MAY	482,741.90	0.00	482,741.90	0.00%
JUNE	458,324.29	0.00	458,324.29	0.00%
JULY	507,661.04	0.00	507,661.04	0.00%
AUGUST	433,237.51	0.00	433,237.51	0.00%
SEPTEMBER	509,090.76	0.00	509,090.76	0.00%
OCTOBER	499,894.70	0.00	499,894.70	0.00%
NOVEMBER	543,251.42	0.00	543,251.42	0.00%
DECEMBER	549,984.03	0.00	549,984.03	0.00%
	5,604,224.78	0.00	5,604,224.78	0.00%
% OF SUB WITHIN POOL			12.68%	

COST POOL 01 - SUB 47

	REGULATED	NON-REGULATED	TOTAL	% NON-REG
JANUARY	0.00	11,880.67	11,880.67	100.00%
FEBRUARY	0.00	858.09	858.09	100.00%
MARCH	0.00	541.64	541.64	100.00%
APRIL	0.00	1,080.95	1,080.95	100.00%
MAY	0.00	0.00	0.00	ERR
JUNE	0.00	0.00	0.00	ERR
JULY	0.00	0.00	0.00	ERR
AUGUST	0.00	0.00	0.00	ERR
SEPTEMBER	0.00	0.00	0.00	ERR
OCTOBER	0.00	0.00	0.00	ERR
NOVEMBER	0.00	0.00	0.00	ERR
DECEMBER	(1,259,090.82)	0.00	(1,259,090.82)	0.00%
	(1,259,090.82)	14,361.35	(1,244,729.47)	-1.15%
% OF SUB WITHIN POOL	271		-2.82%	



COST POOL 01 - SUB 50

	REGULATED	NON-REGULATED	TOTAL	% NON-REG
JANUARY	2,072.87	0.00	2,072.87	0.00%
FEBRUARY	1,850.35	0.00	1,850.35	0.00%
MARCH	1,718.97	0.00	1,718.97	0.00%
APRIL	1,971.43	0.00	1,971.43	0.00%
MAY	1,605.64	0.00	1,605.64	0.00%
JUNE	1,723.41	0.00	1,723.41	0.00%
JULY	22,623.97	0.00	22,623.97	0.00%
AUGUST	(18,662.19)	0.00	(18,662.19)	0.00%
SEPTEMBER	2,056.03	0.00	2,056.03	0.00%
OCTOBER	2,335.16	0.00	2,335.16	0.00%
NOVEMBER	2,047.43	0.00	2,047.43	0.00%
DECEMBER	2,382.62	0.00	2,382.62	0.00%
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	23,725.69	0.00	23,725.69	0.00%
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% OF SUB WITHIN POOL			0.05%	

COST POOL 01 - SUB 60

	REGULATED	NON-REGULATED	TOTAL	% NON-REG
JANUARY	312,771.00	0.00	312,771.00	0.00%
FEBRUARY	328,050.74	0.00	328,050.74	0.00%
MARCH	333,361.37	4.35	333,365.72	0.00%
APRIL	305,856.87	2,341.92	308,198.79	0.76%
MAY	298,545.60	14,420.15	312,965.75	4.61%
JUNE	317,693.21	39,022.84	356,716.05	10.94%
JULY	404,050.15	1,326.59	405,376.74	0.33%
AUGUST	263,442.54	1,999.32	265,441.86	0.75%
SEPTEMBER	395,200.25	(30,678.61)	364,521.64	-8.42%
OCTOBER	322,517.54	1,918.23	324,435.77	0.59%
NOVEMBER	333,212.53	1,847.87	335,060.40	0.55%
DECEMBER	368,915.32	2,525.39	371,440.71	0.68%
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	3,983,617.12	34,728.05	4,018,345.17	0.86%
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% OF SUB WITHIN POOL			9.09%	

COST POOL 01 - SUB 15

	REGULATED	NON-REGULATED	TOTAL	% NON-REG
JANUARY			0.00	ERR
FEBRUARY	(1.53)	26.09	24.56	106.22%
APRIL			0.00	ERR
MAY			0.00	ERR
JUNE	(0.26)	4.07	3.81	106.82%
JULY	0.00	349.51	349.51	100.00%
AUGUST	0.00	666.42	666.42	100.00%
SEPTEMBER	0.00	2,083.44	2,083.44	100.00%
OCTOBER	0.00	639.40	639.40	100.00%
NOVEMBER	(0.27)	620.20	619.93	100.04%
DECEMBER	(11.40)	902.53	891.13	101.28%
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	(13.46)	5,291.66	5,278.20	100.26%
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% OF SUB WITHIN POOL			0.01%	

COST POOL 01 - SUB 37

	REGULATED	NON-REGULATED	TOTAL	% NON-REG
JANUARY			0.00	ERR
FEBRUARY			0.00	ERR
MARCH			0.00	ERR
APRIL	697.10	0.00	697.10	0.00%
MAY	0.00	0.00	0.00	ERR
JUNE	6,960.06	0.00	6,960.06	0.00%
JULY	917.91	0.00	917.91	0.00%
AUGUST			0.00	ERR
SEPTEMBER	917.91	0.00	917.91	0.00%
OCTOBER	1,835.82	0.00	1,835.82	0.00%
NOVEMBER			0.00	ERR
DECEMBER	1,835.82	0.00	1,835.82	0.00%
	13,164.62	0.00	13,164.62	0.00%
% OF SUB WITHIN POOL			0.03%	

ACCOUNT TOTAL

(CHECK)	43,836,784.53	354,907.00	44,191,691.53	0.80%
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TOTAL % OF SUBS

(CHECK)			100.00%	
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