

SMITHSONIAN INSTITUTION
NOV 19 1994
DATE

SOUTHERN BELL TELEPHONE
SURVEILLANCE AUDIT
DKT# 920260-TL
AFAD# 95-103-4-1
TPE DECEMBER 31, 1994
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57-2/5-2	Subsequent Entry to 6724	1	
57-2/5-3	List of Voucher for Software	1	
57-2/5-4	Restructure - Recalculation of 1st & 2nd	1	
57-2/5-5	Restructure Entree Accts. 6724 & 1330	1	
57-2/5-6	Selection of Invoices to Review	2	
57-2/5-7	Software per FPSC	11	
57-2/6	Restructure - Unadjusted Difference	1	
57-2/6-1	Restructure Reconciliation	1	
57-2/6-2	Restructure Amounts in 1994	1	
57-2/6-2/1	Schedule of Restructure	1	
57-3	Restructure	1	
58	Out of Period Expense	3	
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58-1	Out of Period Revenues	1	
58-2	Out of Period Expenses	2	
58-2/1	Breakdown of Out of Period Expenses	1	
58-2/2	Adjustment to NOI	1	
58-3	Co Response Out of Period	1	
58-3/1	Adjustment to NOI - Revenues	2	
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59	BST Visa Card	1	
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COMPANY: BST
TITLE: Analysis of AR Workpaper 7 for Expenses
Plus analysis of External Audit CAM and Financial
plus request from analyst audit service request
to determine accounts to test
PERIOD: SURVEILLANCE TYE 12/31/94
DATE: JUNE 16 1995
AUDITOR: RKY
WP NO.

WP 7-1-95

The following Workpapers are in this section.

wp 7-1 Excerpt from Analytical Review with accounts that are possible for testing.

wp 7-2 Staff questions and BST answers re unusual fluctuating ^{revenue} accounts.

wp 7-3 Analytical review of all expense accounts

wp 7-4 Staff question and BST answers re unusual revenue fluctuating accounts.

wp 7-5 Analytical review of Revenue accounts

A. The Audit Service requests asked us to audit those expense accounts that:

1. Increased by 10% or more from prior period;
2. Large Dollar Amounts
3. Advertising, Lobbying and Liaison Exp.

Staff performed an AR of 92,93 and 94 of expense accounts. 7-3

Staff selected those accounts that were more than 10% increased from 93 that were not labor intensive accounts to take a stat sample. We decided not to audit the labor intensive accounts because of time limits and a review of C&L CAM attestation audit showed that C&L Audited the time reporting process and no significant findings were revealed. 7-1

Staff also randomly selected accounts for stat sampling with a large dollar amount that were not labor intensive and were not increased by 10% per audit service request. 7-1

Staff also selected those accounts for stat sampling that we believe include advertising, lobbying and liaison exp. 7-1

Increase of 10% or more: 7-1

Account 6121.1000 Other Land and Bldg Expense
Account 6121.1000 10M Other Land and Bldg Expenses
Account 6122.2000 30M no title in Chart of accounts
Part of Furniture and Artwork Exp Account
Account 6124.1020 630 M Gen Purp Computer
Account 6411.1000 1m Poles Exp
Account 6613 Product Advertising
Account 6712 Planning
Account 6723 Human Resources
Account 6724 Information Management

WP-7
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COMPANY: BST
TITLE: Analysis of AR Workpaper 7 for Expenses
Plus analysis of External Audit CAM and Financial
plus request from analyst audit service request
to determine accounts to test
PERIOD: SURVEILLANCE TYE 12/31/94
DATE: JUNE 16 1995
AUDITOR: RKY
WP NO.

Large Dollar Amount Accounts and adv, lobby or liaison exp 7-1

Account 6611 Product Management
Account 6612 Sales
Account 6722 External Relations

B. C&L CAM Audit WP 9 — , pages 19 thru 22

C&L flux analysis includes all the accounts above and other expense
accounts which they questioned and obtained in their opinion satisfied
the flux from month to month.

PSC staff did not expand our account selection to coincide with theirs
because the other accounts did not show unusual increased from
beginning of 94 to end of 94. 7-3

D. Staff questioned SBT regarding those labor intensive accounts that were above
10% increase above and those labor intensive accounts and other that had unusual
fluctuations the three years. 7-2

E. Staff questioned SBT regarding those revenue accounts that had
unusual fluctuations. 7-4

F. The testing of the accounts
is included in WP 44

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WP-7

Note A

Source: Extract from WP 7-3

By 6/27/95

Acct No	ACCOUNT NAME	1992 FR REG	1993 FR REG	% INC 92 TO 93	1994 FR REG	% INC 93 TO 94	% INC 92 TO 94	
EXPENSES								
6113.0000		661,699.38	704,992.69	106.5427%	328,873.73	46.6492%	49.7014%	question Answer
5113.0000 140M	Gen'l Use	195,035.10	107,377.09	55.0553%	73,097.93	68.0759%	37.4794%	
6113.0000 141M	Specific Use	840,497.89	843,606.47	100.3698%	1,100,987.45	130.5096%	130.9923%	
ACCOUNT 6113	Aircraft Exp	1,697,232.37	1,655,976.25	97.5692%	1,502,959.11	90.7597%	88.5535%	
G+A 6121.10000	Other Expenses	56,230,931.17	54,405,811.41	96.7542%	60,939,654.96	112.0095%	108.3739%	Req Use 20 ac 48
6121.1000 10M	Other Expenses	6,063,570.19	1,598,361.34	26.3601%	5,962,836.16	373.0593%	98.3387%	
6121.1000 10R	Other Expenses	2,601,322.32	1,943,808.44	74.7239%	1,405,932.95	72.3288%	54.0469%	
6121.1000 110M	Other Expenses	148,623.87	88,462.08	59.5208%	160,183.50	181.0759%	107.7778%	
6121.8000	Not on Chart	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%	
6121.8000 810M	Not on Chart	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%	
G+A ACCOUNT 6121	Land & Bldg Exp	65,044,447.55	58,036,443.27	89.2258%	68,468,607.57	117.9752%	105.2643%	
6122.1000 130M	Artwork Exp	617.02	1,905.31	308.7923%	(775.13)	-40.6826%	-125.6248%	
6122.2000 230M	Furn Exp	484,447.85	0.00	0.0000%	0.00	0.0000%	0.0000%	Req the acct.
6122.2000 30M	What is this ac	1,564,406.65	1,964,656.06	125.5847%	6,073,882.17	309.1575%	388.2547%	
6122.2000 31M		0.00	0.00	0.0000%	3,406.83	0.0000%	0.0000%	
G+A ACCOUNT 6122	Furn & Artwork	2,049,471.52	1,966,561.37	95.9546%	6,076,513.87	308.9918%	296.4917%	
6124.0000		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%	
6124.1010		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%	
6124.1010 530M non-CDP-other		6,063,140.98	5,925,596.82	97.7315%	9,946,439.44	49.7239%	48.5959%	
6124.1020	NOTE A		0.00	0.0000%	333.43	0.0000%	0.0000%	
6124.1020 630M Data Cont and w		5,397,832.04	9,882,205.53	183.0773%	11,570,178.70	117.0809%	214.3486%	Req
6124.2000		31,700,403.96	35,195,336.47	111.0249%	32,621,062.88	92.6858%	102.9042%	
6124.2000 930M CDP		29,536,149.87	31,361,430.78	106.1798%	32,359,389.13	103.1821%	109.5586%	
G+A ACCOUNT 6124	Gen Purp Comp	E72,697,526.85	82,364,569.60	113.2976%	79,497,403.58	96.5189%	109.3537%	
6212.1000 377M Digital Elect E		45,294,314.11	46,853,962.41	103.4434%	57,662,690.63	123.0690%	127.3067%	
6212.1000 377R Digital Elect E		17,383,984.86	16,719,822.79	96.1795%	16,868,464.00	100.8890%	97.0345%	
6212.8000	Not on Chart	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%	
6212.8000 887M Not on Chart		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%	question
ACCOUNT 6212	Digital Elect E	E62,678,298.97	63,573,785.20	101.4287%	74,531,154.63	117.2357%	118.9106%	

labor A

A Labor intensive accounts were identified by C+L See WP 9- , Page 7

Tested Last Audit 1992 amts

- 6112 Motor Veh Exp
- 6121 R+Bldg
- 6411 Poles
- 6612 Sales
- 6613 Product Adv
- 6725 Legal
- 6727 R+P
- 6728 Other G+A

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Acct No	ACCOUNT NAME	1992 FR REG	1993 FR REG	% INC 92 TO 93	1994 FR REG	% INC 93 TO 94	% INC 92 TO 94
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EXPENSES

6232.1100	157M Digital Data Sy	161,414.23	211,295.64	130.9027%	188,063.08	89.0047%	116.5096%
6232.1000	157R Digital Data Sy	33,567.62	61,901.68	184.4089%	60,046.16	97.0025%	178.8812%
6232.1200	257M Pair Gain other	4,449,160.97	16,539,200.41	371.7375%	16,573,347.13	100.2065%	372.5050%
6232.1200	257R Pair Gain other	13,465,109.48	1,590,892.97	11.8149%	4,969,011.05	312.3410%	36.9029%
6232.1200	D257MFiber Opt Dist	10,014.21	2,075.46	20.7251%	2,619.33	126.2048%	26.1561%
6232.1200	D257RFiber Opt Dist	500.95	0.00	0.0000%	0.00	0.0000%	0.0000%
6232.1200	F257MFiber Opt Feede	657,500.87	1,641,364.12	249.6368%	2,180,179.35	132.8273%	331.5858%
6232.1200	F257RFiber Opt Feede	1,540,014.33	390,117.62	25.3321%	1,001,224.76	256.6469%	65.0140%
6232.1300	357M Other Digital c	8,959,975.52	9,851,425.01	109.9492%	10,750,542.32	109.1268%	119.9841%
6232.1300	357R Other Digital c	1,751,236.01	2,476,139.93	141.3938%	3,068,975.87	123.9419%	175.2463%
6232.1300	F357M	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6232.1300	F357R	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6232.1300	T357MFiber Opt Inter	1,032,969.81	1,165,636.30	112.8432%	1,786,314.65	153.2480%	172.9300%
6232.1300	T357RFiber Opt Inter	1,011.18	2,381.09	235.4764%	439.57	18.4609%	43.4710%
6232.1800		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6232.1800	857M	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6232.2100	457M Analog Pair gai	35,298.63	69,786.04	197.7018%	4,213.33	6.0375%	11.9362%
6232.2100	457R Analog Pair gai	22,880.54	3,998.37	17.4750%	0.00	0.0000%	0.0000%
6232.2900	57M Analog Other	14,422,906.56	9,887,276.33	68.5526%	7,785,542.08	78.7430%	53.9804%
6232.2900	57R Analog Other	4,820,274.50	3,881,453.03	80.5235%	2,578,084.94	66.4206%	53.4842%

Justen

ACCOUNT 6232 Circuit Equip E51,363,835.41 47,774,944.00 93.0128% 50,948,603.62 106.6429% 99.1916%

Plant Labor

6311.1000	418M BOC owned reg	153,231.92	138,513.81	90.3949%	1,051,336.39	759.0120%	686.1080%
6311.1000	418NMBOC owned reg	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6311.1000	428NMinmate services	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6311.1000	BD18Mnot on chart	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6311.1000	BF28Mnot on chart	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6311.2100	not on chart	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6311.2100	108BI not on chart	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6311.2200	108BP not on chart	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6311.2300	108BR not on chart	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6311.2400	108BW not on chart	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6311.2900	not on chart	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%

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ACCOUNT 6311 Stat Apparatus 153,231.92 138,513.81 90.3949% 1,051,336.39 759.0120% 686.1080%

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ACCT	ACCOUNT	NAME	1992	1993	1994	% INC	% INC
6351.1000	EXPENSES	Coin Op & Univ	0.00	0.00	0.0000%	0.00	0.0000%
6351.1000	188E	Coin Op Public	1,805,403.66	1,377,892.84	76.3205%	1,251,014.84	0.0000%
6351.1000	188M	Coin Op Public	9,071,277.51	9,264,003.56	102.1246%	8,330,945.14	89.9281%
6351.1000	188Y	Coin Op Public	(425,336.63)	(260,154.33)	61.1643%	(227,376.09)	53.4579%
6351.1000	189E	Coin Op Public	NOTE A	44,245.50	0.0000%	204,698.77	0.0000%
6351.1000	189M	Coin Op Semi Pu	NOTE A	94,360.26	0.0000%	458,272.41	0.0000%
6351.1000	189Y	Coin Op Semi Pu	NOTE A	6,208.62	0.0000%	48,944.37	0.0000%
6351.1000	88E	Universal Publi	2,860.41	591.67	20.6848%	5,160.73	87.2311%
6351.1000	88M	Universal Publi	143,869.80	42,738.13	29.7061%	62,357.88	145.9069%
6351.1000	88Y	Universal Publi	879.85	1,181.62	134.2979%	4,609.41	390.0924%
6351.1000	89E	Univ-SemiPublic	NOTE A	43.85	0.0000%	9,099.86	20752.2463%
6351.1000	89M	Univ-SemiPublic	NOTE A	83.48	0.0000%	590.34	707.1634%
6351.1000	89Y	Univ-SemiPublic	NOTE A	26.59	0.0000%	215.62	810.9064%
6351.2000	288E	Coinless Public	62,820.78	125,032.82	183.1127%	76,856.38	66.8126%
6351.2000	288M	Coinless Public	256,314.85	281,540.08	109.8415%	234,726.98	83.3725%
6351.2000	288Y	Coinless Public	5,772.05	(4,461.62)	-77.2970%	7,806.24	-174.9643%
6351.2000	289E	Coinless Semi p	NOTE A	551.22	0.0000%	9,708.04	1761.1915%
6351.2000	289M	Coinless Semi p	NOTE A	792.34	0.0000%	6,440.09	812.7938%
6351.2000	289Y	Coinless Semi p	NOTE A	0.00	0.0000%	369.12	0.0000%
6351.3000	78E	Public CPE	198,439.44	59,069.34	29.7669%	98,346.66	166.4936%
6351.3000	78M	Public CPE	40,902.38	16,665.68	40.7450%	69,009.15	144.0794%
6351.3000	78Y	Public CPE	2,584.76	208.70	8.0743%	148.34	71.0781%
6351.9000	988E	Other Public	1,069,959.66	694,702.07	64.9273%	411,600.01	59.2484%
6351.9000	988M	Other Public	2,909,276.14	1,621,186.77	55.7247%	2,381,029.07	146.8695%
6351.9000	988Y	Other Public	345,411.88	182,047.95	52.7046%	136,243.19	74.8392%
6351.9000	989E	Other SemiPublic	NOTE A	67.56	0.0000%	9,831.81	1452.7087%
6351.9000	989M	Other SemiPublic	NOTE A	77.04	0.0000%	9,243.01	11997.6765%
6351.9000	989Y	Other SemiPublic	NOTE A	0.00	0.0000%	510.63	0.0000%
6411.1000	1M	POLES EXP	5,634,655.63	6,292,554.64	111.6759%	9,531,719.47	151.4761%
6411.1000	1R	Not on Chart	54,183.48	0.00	0.0000%	0.00	0.0000%
6411.1000	21M	POLES Exp	997,550.95	1,621,237.42	162.5218%	893,202.10	55.0938%
6411.1000	21R	Not on Chart	359,791.18	0.00	0.0000%	0.00	0.0000%
ACCOUNT 6411	POLES EXP		7,046,181.24	7,913,792.06	112.3132%	10,424,921.57	131.7311%
6421.1000	248M	Metallic serv dnote a	0.00	0.00	0.0000%	15,327,474.93	0.0000%
6421.1100	12M	Build Ent	4,144,780.26	7,345,704.21	177.2278%	8,517,882.75	115.9573%
6421.1100	12R		1,547,802.71	0.00	0.0000%	0.00	0.0000%
6421.1100	22M	Other-Cable	11,466,374.47	36,822,398.47	-314.8357%	38,280,120.10	103.9588%
6421.1100	22R		48,276,634.47	0.00	0.0000%	0.00	0.0000%
6421.1100	298M	Local ntwk assg	4,017,845.84	3,669,932.69	98.8075%	3,366,182.87	84.7919%
6421.1100	B2ZM		38.79	4,297.05	11077.7262%	0.00	0.0000%
6421.1100	B2ZM	Note a	3,393.10	0.0000%	0.0000%	0.00	0.0000%
6421.2000	398M	Nonmetallic	0.00	458.60	0.0000%	11.17	2.4357%
6421.2000	812M		0.00	0.00	0.0000%	0.00	0.0000%
6421.2000	812R		0.00	0.00	0.0000%	0.00	0.0000%
6421.2000	822M		0.00	0.00	0.0000%	0.00	0.0000%
6421.2000	822R		0.00	0.00	0.0000%	0.00	0.0000%
6421.2000	D12M		109.69	0.00	0.0000%	0.00	0.0000%
6421.2000	D12R		0.00	0.00	0.0000%	0.00	0.0000%
6421.2000	D12R		0.00	0.00	0.0000%	0.00	0.0000%
6421.2000	D22M		0.00	460.90	0.0000%	0.00	0.0000%

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ACCT No ACCOUNT NAME 1992 1993 1994 % INC % INC 92 TO 93 93 TO 94 92 TO 94

Acct No	ACCOUNT NAME	1992 FR REG	1993 FR REG	% INC 92 TO 93	1994 FR REG	% INC 93 TO 94	% INC 92 TO 94
EXPENSES							
6421.2000	F22R	39,388.93	0.00	0.0000%	0.00	0.0000%	0.0000%
6421.2000	T12M	328.95	2,278.54	692.6706%	613.30	26.9164%	186.4417%
6421.2000	T22M	69.45	0.00	0.0000%	1,111.51	0.0000%	1600.4464%
6421.2000	T22R	1,386.47	0.00	0.0000%	0.00	0.0000%	0.0000%
6421.2900	982M	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
ACCOUNT 6421	Aerial Cable Ex	46,813,742.03	48,212,293.51	102.9875%	65,585,579.14	136.0350%	140.0990%

John (A)

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Acct No	ACCOUNT NAME	1992 FR REG	1993 FR REG	% INC 92 TO 93	1994 FR REG	% INC 93 TO 94	%INC 92 TO 94
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EXPENSES

6423.1000	45M	37,424,867.56	*****	363.6559%	*****	100.4626%	365.3382%
6423.1000	45R	71,567,872.30	0.00	0.0000%	0.00	0.0000%	0.0000%
6423.1000	548M	NOTE A	0	0.0000%	16419130.82	0.0000%	0.0000%
6423.1000	598M Bur Cab metalli	6,814,382.11	7,065,804.64	103.6896%	8,302,614.10	117.5042%	121.8396%
6423.1100	B45M Bur Cab metalli	38,388.30	145,767.65	379.7190%	165,325.06	113.4168%	430.6652%
6423.1100	B45R	23,881.13	0.00	0.0000%	0.00	0.0000%	0.0000%
6423.1800		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6423.2000	498M	61,883.89	0.00	0.0000%	12.87	0.0000%	0.0208%
6423.2000	845M	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6423.2000	845R	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6423.2000	D45M	0.00	2,882.69	0.0000%	1,701.66	59.0303%	0.0000%
6423.2000	D45R	2,115.84	0.00	0.0000%	0.00	0.0000%	0.0000%
6423.2000	F45M	155,798.38	315,072.91	202.2312%	469,387.87	148.9775%	301.2790%
6423.2000	F45R	184,710.48	0.00	0.0000%	0.00	0.0000%	0.0000%
6423.2000	T45M	10,503.62	64,617.80	615.1955%	21,823.69	33.7735%	207.7730%
6423.2000	T45R	9,923.47	0.00	0.0000%	0.00	0.0000%	0.0000%
6423.2100	B845R	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6423.2100	BD45M	10,968.66	0.00	0.0000%	0.00	0.0000%	0.0000%
6423.2100	BD45R	1.03	0.00	0.0000%	0.00	0.0000%	0.0000%
6423.2100	BF45M	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6423.2100	BF45R	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6423.2800	856M	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%

ACCOUNT 6423 Buried Cable Ex ^{116,36,29.77} ***** ^{143,697,72.07} 123.5472% ^{164,187,322.60} 112.8159% 139.3809%

6441.0000	4M	2,522,920.49	3,002,244.42	118.9988%	3,378,028.97	112.5168%	133.8936%
6441.0000	4R	27,427.85	0.00	0.0000%	0.00	0.0000%	0.0000%
6441.8000		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%

ACCOUNT 6441 Conduit Sys Exp 2,550,348.34 3,002,244.42 117.7190% 3,378,028.97 112.5168% 132.4536%

6512.1100	Prov- Other	6,714,753.78	7,797,913.68	116.1310%	6,982,243.86	89.5399%	103.9836%
6512.1200		719,098.25	661,271.94	91.9585%	479,367.98	72.4918%	66.6624%
6512.1700		(7,816,406.91)	(8,464,405.05)	108.2902%	(7,401,695.44)	87.4450%	94.6943%
6512.2100		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6512.2700		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6512.3100		1,038,703.66	0.00	0.0000%	0.00	0.0000%	0.0000%
6512.3700		(826,236.25)	0.00	0.0000%	0.00	0.0000%	0.0000%
6512.4100		9,949,226.98	10,949,037.31	110.0491%	10,887,269.97	99.4359%	109.4283%
6512.4700	Transfers	(8,840,060.55)	(9,055,777.41)	119.4300%	(10,387,777.09)	103.2213%	123.2772%
6512.6000	Inv Adj	2,534,518.22	(224,045.81)	-8.8398%	2,126,477.06	-949.1260%	83.9006%

ACCOUNT 6512 Provisioning Ex 3,473,597.18 162,087.61 4.6663% 2,175,888.34 1342.4150% 62.6408%

Jawa on CSL (A)

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Acct No	ACCOUNT NAME	1992 FR REG	1993 FR REG	% INC 92 TO 93	1994 FR REG	% INC 93 TO 94	% INC 92 TO 94
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EXPENSES

6534.0000		86,700,923.82	88,678,645.69	102.2811%	83,589,081.23	94.2607%	96.4108%
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ACCOUNT 6534		86,700,923.82	88,678,645.69	102.2811%	83,589,081.23	94.2607%	96.4108%
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Sub A

6535.0000		75,300,551.77	72,913,096.63	96.8294%	73,858,412.66	101.2965%	98.0848%
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ACCOUNT 6535		75,300,551.77	72,913,096.63	96.8294%	73,858,412.66	101.2965%	98.0848%
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Emerson Int Exp. A

6540.2000		12,801,651.72	11,176,860.59	87.3080%	10,019,905.89	89.6487%	78.2704%
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ACCOUNT 6540		12,801,651.72	11,176,860.59	87.3080%	10,019,905.89	89.6487%	78.2704%
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Access Expense

6611.0000		18,598,775.58	18,807,925.37	101.1245%	20,356,270.38	108.2324%	109.4495%
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ACCOUNT 6611	Product Mgmt	18,598,775.58	18,807,925.37	101.1245%	20,356,270.38	108.2324%	109.4495%
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Req this acct

6612.0000		61,777,824.33	67,168,479.05	108.7259%	74,502,557.74	110.9189%	120.5976%
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ACCOUNT 6612	Ssales	61,777,824.33	67,168,479.05	108.7259%	74,502,557.74	110.9189%	120.5976%
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6613.0000		15,615,196.26	13,399,586.07	85.8112%	15,745,565.79	117.5079%	100.8349%
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ACCOUNT 6613	Product Adv	15,615,196.26	13,399,586.07	85.8112%	15,745,565.79	117.5079%	100.8349%
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Req + Quots
Req + Quots

6623.0000		238,321,115.14	*****257,019,642.68	107.8459%	269,276,100.63	104.7687%	112.9888%
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ACCOUNT 6623	Customer Serv	238,321,115.14	*****257,019,642.68	107.8459%	269,276,100.63	104.7687%	112.9888%
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238,321,115.14
******257,019,642.68*
238,321,115.14

2 possible last

CORPORATE OPERATIONS EXP

6712.0000		4,426,546.86	3,117,179.08	70.4201%	3,788,825.94	121.5466%	85.5933%
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ACCOUNT 6712	Planning	4,426,546.86	3,117,179.08	70.4201%	3,788,825.94	121.5466%	85.5933%
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G + A

Request

6721.0000		35,482,687.17	35,284,815.83	99.4423%	35,260,766.84	99.9318%	99.3746%
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ACCOUNT 6721	Account and Fin	35,482,687.17	35,284,815.83	99.4423%	35,260,766.84	99.9318%	99.3746%
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G + A

6722.0000		21,923,966.54	21,384,744.79	97.5405%	21,444,169.89	100.2779%	97.8115%
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ACCOUNT 6722	External Relati	21,923,966.54	21,384,744.79	97.5405%	21,444,169.89	100.2779%	97.8115%
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G + A

Request

6723.0000		25,569,957.25	23,298,245.01	91.1157%	33,997,090.91	145.9213%	132.9572%
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ACCOUNT 6723	Human Resources	25,569,957.25	23,298,245.01	91.1157%	33,997,090.91	145.9213%	132.9572%
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G + A C + L Unaud Del

Request

6724.0000		58,044,494.02	64,476,142.55	111.0805%	106,543,669.35	165.2451%	183.5552%
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ACCOUNT 6724	Info Mgmt	58,044,494.02	64,476,142.55	111.0805%	106,543,669.35	165.2451%	183.5552%
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G + A on C + L Flux Analyzed

Request

7-1 697

8/27
PSC Staff Reported Analytical Review Control

*RM 9/13/95
Reg 9/8/95*

Acct No	ACCOUNT NAME	1992 FR REG	1993 FR REG	% INC 92 TO 93	1994 FR REG	% INC 93 TO 94	% INC 92 TO 94
EXPENSES							
6725.0000		8,048,573.50	10,566,025.79	131.2782%	12,034,424.77	113.8974%	149.5225%
ACCOUNT 6725	Legal	8,048,573.50	10,566,025.79	131.2782%	12,034,424.77	113.8974%	149.5225%
Other G&A							
6728.1100	Benefit Pln Pay	6,115,153.64	6,472,924.82	105.8506%	7,383,939.37	114.0742%	120.7482%
6728.1200	Oth Bene pay-Ac	903,639.94	1,214.24	0.1344%	1,701.77	140.1510%	0.1883%
6728.1300	Other-retired	(6,391,211.14)	(3,295,109.19)	51.5569%	(3,893,860.64)	118.1709%	60.9252%
6728.1400	Gp Inc Ret and	22,429,237.74	(66,590.06)	-0.2969%	11,048.37	-16.5916%	0.0493%
6728.1500	Rehab-Active	0.00	188.44	0.0000%	0.00	0.0000%	0.0000%
6728.1610	LT Disab plan	74.46	5,847.69	7853.4649%	9,092.52	155.4891%	12211.2812%
6728.1900	Oth Bene Exp	162,315.33	27,689,943.18	17059.3518%	2,847,777.90	10.2845%	1754.4725%
6728.2000	Accidents& Dam	2,263,827.42	3,768,222.94	166.4536%	7,176,166.17	190.4390%	316.9926%
6728.3000	Insurance	1,358,320.79	1,307,489.34	96.2578%	1,388,276.06	106.1788%	102.2053%
6728.4000	Gen'l Security	4,655,097.56	5,092,376.12	109.3935%	4,870,032.25	95.6338%	104.6172%
6728.5000	Centralized Ser	25,934,219.21	25,299,686.54	97.5533%	24,438,210.14	96.5949%	94.2315%
6728.7100	Intra Co-Gross	40,849,266.92	38,928,770.68	95.2986%	48,043,030.53	123.4127%	117.6105%
6728.7200	Intra Co gross c	(1,127,204.39)	0.00	0.0000%	0.00	0.0000%	0.0000%
6728.8000	Not on Chart	1,858,392.00	774,522.70	41.6770%	0.00	0.0000%	0.0000%
6728.9000	Other	12,603,525.06	107,665,558.28	854.2496%	24,810,351.82	23.0439%	196.8525%
ACCOUNT 6728	Other G&A	11,145,654.54	213,645,045.72	191.4131%	117,085,766.26	54.8039%	104.9018%
OPERATING INCOME AND EXP							
7340.0000		(1,924,032.17)	(4,442,318.26)	230.8859%	(2,224,630.37)	50.0781%	115.6233%
ACCOUNT 7340	AFUDC	(1,924,032.17)	(4,442,318.26)	230.8859%	(2,224,630.37)	50.0781%	115.6233%
7620.0000		16,919,328.15	36,274,959.15	214.3995%	0.00	0.0000%	0.0000%
ACCOUNT 7620	Extra Ord Incom	16,919,328.15	36,274,959.15	214.3995%	0.00	0.0000%	0.0000%
	Charges						
7630.1000		(1,013,667.00)	(11,013,932.00)	1086.5434%	0.00	0.0000%	0.0000%
7630.2000		(546,975.00)	(1,614,051.00)	295.0868%	0.00	0.0000%	0.0000%
ACCOUNT 7630	Eff of Extr Ite	(1,560,642.00)	(12,627,983.00)	809.1531%	0.00	0.0000%	0.0000%
7640.1000		(5,832,328.00)	(1,231,611.00)	21.1170%	0.00	0.0000%	0.0000%
7640.2000		(710,049.00)	(496,107.00)	69.8694%	0.00	0.0000%	0.0000%
ACCOUNT 7640	Prov for Def tax extra items	(6,542,377.00)	(1,727,718.00)	26.4081%	0.00	0.0000%	0.0000%

→ question

Question?

GRAND TOTAL

NOTES:

- A: ACCOUNT NUMBER NOT INCLUDED IN 1992
- B: ACCOUNT NUMBER NOT INCLUDED IN 1993

*7-1
787*

7-1

COMPANY:
TITLE:
PERIOD:
DATE:
AUDITOR:
WP NO.

BST
Analysis of AR Workpaper 7 for Expenses
SURVEILLANCE TYE 12/31/94
JUNE 16 1995
RKY

100 9/18/95

27

Staff analysis of 1992, 1993 and 1994 FR expenses (from the Balance to Regulated Reports) showed the fluctuations circled on the attached 7 pages. Please answer the following questions: *(18 questions)*

1. Account 6113.0000 141M Specific Use – What is in this account? Why the 30% increase from 93 to 94?
2. Account 6121.1000 10M Other Expenses – What is in this account? Why the fluctuation from 6 mill in 92 to 1.5 mill in 93 and back to 5.9 mill in 94?
3. Account 6122.2000 30M – What expense is in this account? Why the increase from 1.9 mill in 93 to 6 mill in 94?
4. Account 6212.1000 377M Digital Elect – What expense is in this account? Why the increase from 46.8 mill in 93 to 57.6 mill in 94?
5. Account 6232.1200 257M Pair Gain other – What expense is in this account? Why the increase from 4.4 mill in 92 to 16.5 mill in 94?
6. Account 6232.1200 257R Pair Gain Other – Why the decrease from 13.4 mill in 92 to 4.9 mill in 94?
7. Accounts 6232.1200 F257M and 6232.1200 F257R – Fiber Opt Feed. What is the expense in this account? Why the up and down fluctuation on the attached page 2 from 92 to 93 to 94?
8. Account 6311.1000 418M BOC owned reg. What expense is in this account? Why the increase from 138,000 in 93 to 1 mill in 94?
9. Account 6351.9000 988M Other Public – What expense is in this account? Why the flux from 2.9 mill in 92 to 1.6 mill in 93 and then to 2.3 mill in 94?

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P.1

COMPANY: BST
TITLE: Analysis of AR Workpaper 7 for Expenses
PERIOD: SURVEILLANCE TYE 12/31/94
DATE: JUNE 16 1995
AUDITOR: RKY
WP NO.

Staff analysis of 1992, 1993 and 1994 FR expenses (from the Balance to Regulated Reports) showed the fluctuations circled on the attached 7 pages. Please answer the following questions:

10. Account 6411.1000 1M Poles Exp. What type of expenses in this account? Why the increase from 6.3 mill in 93 to 9.5 mill in 94?
11. Account 6421.1100 22m Other-Cable - What is in this account? Why the negative 11.6 mill in 92 and then positive 36.8 mill in 93 and positive 38.2 mill in 94?
12. Account 6512.4700 Transfers - What type of transfers are in this account? Provide an example with documentation.
13. Account 6612 Sales - What type of expense is in this account? Why the increase from 67.1 mill in 93 to 74.5 mill in 94?
14. Account 6613 Product Adv. What is in this account? Why the flux from 15.6 mil in 92 to 13.9 mill in 93 and then 15.7mill in 94? Explain 94 increase over 93 separately.
15. Account 6723 Human Resources - What types of expenses are in this account? Explain the increase form 23.3 mill in 93 to 33.9 mill in 94.
16. Account 6724 Info Mgmt. What types of expenses are in this account? Explain the increase from 64.4 mill in 93 to 106.5 mill in 94.
17. Account 6728.1900 other benefit exp. What types of benefit expense is in this account? Explain the fluctuation of 162 thousand in 92 to 27.6 mill in 93 to 2.8 mill in 94.
18. Account 6728.9000 Other. What are the expenses in this account? Explain the fluctuation from 12.6 mill in 92 to 107.6 mill in 93 and to 24.8 mill in 94.

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1 p. 2

Acct No	ACCOUNT NAME	1992 FR REG	1993 FR REG	% INC 92 TO 93	1994 FR REG	% INC 93 TO 94	% INC 92 TO 94
EXPENSES							
EXPENSES							
6113.0000		661,699.38	704,992.69	106.5427%	328,873.73	46.6492%	49.7014%
6113.0000	140M Gen'l Use	195,035.10	107,377.09	55.0553%	73,097.93	68.0759%	37.4794%
6113.0000	141M Specific Use	840,497.89	843,606.47	100.3698%	1,100,987.45	130.5096%	130.9923%
ACCOUNT 6113	Aircraft Exp	1,697,232.37	1,655,976.25	97.5692%	1,502,959.11	90.7597%	88.5535%
6121.10000	Other Expenses	56,230,931.17	54,405,811.41	96.7542%	60,939,654.96	112.0095%	108.3739%
6121.1000	10M Other Expenses	6,063,570.19	1,598,361.34	26.3601%	5,962,836.16	373.0593%	98.3387%
6121.1000	10R Other Expenses	2,601,322.32	1,943,808.44	74.7239%	1,405,932.95	72.3288%	54.0469%
6121.1000	110M Other Expenses	148,623.87	88,462.08	59.5208%	160,183.50	181.0759%	107.7778%
6121.8000	Not on Chart	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6121.8000	810M Not on Chart	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
ACCOUNT 6121	Land & Bldg Exp	65,044,447.55	58,036,443.27	89.2258%	68,468,607.57	117.9752%	105.2643%
6122.1000	130M Artwork Exp	617.02	1,905.31	308.7923%	(775.13)	-40.6826%	-125.6248%
6122.2000	230M Furn Exp	484,447.85	0.00	0.0000%	0.00	0.0000%	0.0000%
6122.2000	30M What is this ac	1,564,406.65	1,964,656.06	125.5847%	6,073,882.17	309.1575%	388.2547%
6122.2000	31M	0.00	0.00	0.0000%	3,406.83	-0.0000%	0.0000%
ACCOUNT 6122	Furn & Artwork	2,049,471.52	1,966,561.37	95.9546%	6,076,513.87	308.9918%	296.4917%
6124.0000		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6124.1010		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6124.1010	530M non-CDP-other	6,063,140.98	5,925,596.82	97.7315%	2,946,439.44	49.7239%	48.5959%
6124.1020	NOTE A		0.00	0.0000%	333.43	0.0000%	0.0000%
6124.1020	630M Data Cont and w	5,397,832.04	9,882,205.53	183.0773%	11,570,178.70	117.0809%	214.3486%
6124.2000		31,700,403.96	35,195,336.47	111.0249%	32,621,062.88	92.6858%	102.9042%
6124.2000	930M CDP	29,536,149.87	31,361,430.78	106.1798%	32,359,389.13	103.1821%	109.5586%
ACCOUNT 6124	Gen Purp Comp E	72,697,526.85	82,364,569.60	113.2976%	79,497,403.58	96.5189%	109.3537%
6212.1000	377M Digital Elect E	45,294,314.11	46,853,962.41	103.4434%	57,662,690.63	123.0690%	127.3067%
6212.1000	377R Digital Elect E	17,383,984.86	16,719,822.79	96.1795%	16,868,464.00	100.8890%	97.0345%
6212.8000	Not on Chart	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6212.8000	887M Not on Chart	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
ACCOUNT 6212	Digital Elect E	62,678,298.97	63,573,785.20	101.4287%	74,531,154.63	117.2357%	118.9106%

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Acct No	ACCOUNT NAME	1992 FR REG	1993 FR REG	% INC 92 TO 93	1994 FR REG	% INC 93 TO 94	% INC 92 TO 94
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EXPENSES

6232.1100	157M Digital Data Sy	161,414.23	211,295.64	130.9027%	188,063.08	89.0047%	116.5096%
6232.1000	157R Digital Data Sy	33,567.62	61,901.68	184.4089%	60,046.16	97.0025%	178.8812%
6232.1200	257M Pair Gain other	4,449,160.97	16,539,200.41	371.7375%	16,573,347.13	100.2065%	372.5050%
6232.1200	257R Pair Gain other	13,465,109.48	1,590,892.97	11.8149%	4,969,011.05	312.3410%	36.9029%
6232.1200	D257MFiber Opt Dist	10,014.21	2,075.46	20.7251%	2,619.33	126.2048%	26.1561%
6232.1200	D257RFiber Opt Dist	500.95	0.00	0.0000%	0.00	0.0000%	0.0000%
6232.1200	F257MFiber Opt Feede	657,500.87	1,641,364.12	249.6368%	2,180,179.35	132.8273%	331.5858%
6232.1200	F257RFiber Opt Feede	1,540,014.33	390,117.62	25.3321%	1,001,224.76	256.6469%	65.0140%
6232.1300	357M Other Digital c	8,959,975.52	9,851,425.01	109.9492%	10,750,542.32	109.1268%	119.9841%
6232.1300	357R Other Digital c	1,751,236.01	2,476,139.93	141.3938%	3,068,975.87	123.9419%	175.2463%
6232.1300	F357M	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6232.1300	F357R	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6232.1300	T357MFiber Opt Inter	1,032,969.81	1,165,636.30	112.8432%	1,786,314.65	153.2480%	172.9300%
6232.1300	T357RFiber Opt Inter	1,011.18	2,381.09	235.4764%	439.57	18.4609%	43.4710%
6232.1800		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6232.1800	857M	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6232.2100	457M Analog Pair gai	35,298.63	69,786.04	197.7018%	4,213.33	6.0375%	11.9362%
6232.2100	457R Analog Pair gai	22,880.54	3,998.37	17.4750%	0.00	0.0000%	0.0000%
6232.2900	57M Analog Other	14,422,906.56	9,887,276.33	68.5526%	7,785,542.08	78.7430%	53.9804%
6232.2900	57R Analog Other	4,820,274.50	3,881,453.03	80.5235%	2,578,084.94	66.4206%	53.4842%

ACCOUNT 6232	Circuit Equip E	51,363,835.41	47,774,944.00	93.0128%	50,948,603.62	106.6429%	99.1916%
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6311.1000	418M ROC owned reg	153,231.92	138,513.81	90.3949%	1,051,336.39	759.0120%	686.1080%
6311.1000	418NMBOC owned reg	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6311.1000	428NMinmate services	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6311.1000	BD18Mnot on chart	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6311.1000	BF28Mnot on chart	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6311.2100	not on chart	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6311.2100	1088BInot on chart	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6311.2200	1088BInot on chart	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6311.2300	1088BInot on chart	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6311.2400	1088BInot on chart	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6311.2900	not on chart	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%

ACCOUNT 6311	Stat Apparatus	153,231.92	138,513.81	90.3949%	1,051,336.39	759.0120%	686.1080%
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2 of 7

Acct No	ACCOUNT NAME	1992 FR REG	1993 FR REG	% INC 92 TO 93	1994 FR REG	% INC 93 TO 94	% INC 92 TO 94
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EXPENSES

6351.1000	Coin Op & Univ	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6351.1000	188E Coin Op Public	1,805,403.66	1,377,892.84	76.3205%	1,251,014.84	90.7919%	69.2928%
6351.1000	188M Coin Op Public	9,071,277.51	9,264,003.56	102.1246%	8,330,945.14	89.9281%	91.8387%
6351.1000	188Y Coin Op Public	(425,336.63)	(260,154.33)	61.1643%	(227,376.09)	87.4005%	53.4579%
6351.1000	189E Coin Op Public	NOTE A	44,245.50	0.0000%	204,698.77	462.6431%	0.0000%
6351.1000	189M Coin Op Semi Pu	NOTE A	94,360.26	0.0000%	458,272.41	485.6625%	0.0000%
6351.1000	189Y Coin Op Semi Pu	NOTE A	6,208.62	0.0000%	48,944.37	788.3293%	0.0000%
6351.1000	88E Universal Publi	2,860.41	591.67	20.6848%	5,160.73	872.2311%	180.4192%
6351.1000	88M Universal Publi	143,869.80	42,738.13	29.7061%	62,357.88	145.9069%	43.3433%
6351.1000	88Y Universal Publi	879.85	1,181.62	134.2979%	4,609.41	390.0924%	523.8859%
6351.1000	89E Univ-SemiPublic	NOTE A	43.85	0.0000%	9,099.86	20752.2463%	0.0000%
6351.1000	89M Univ-SemiPublic	NOTE A	83.48	0.0000%	590.34	707.1634%	0.0000%
6351.1000	89Y Univ-SemiPublic	NOTE A	26.59	0.0000%	215.62	810.9064%	0.0000%
6351.2000	288E Coinless Public	62,820.78	115,032.82	183.1127%	76,856.38	66.8126%	122.3423%
6351.2000	288M Coinless Public	256,314.85	281,540.08	109.8415%	234,726.98	83.3725%	91.5776%
6351.2000	288Y Coinless Public	5,772.05	(4,461.62)	-77.2970%	7,806.24	-174.9643%	135.2421%
6351.2000	289E Coinless Semi p	NOTE A	551.22	0.0000%	9,708.04	1761.1915%	0.0000%
6351.2000	289M Coinless Semi p	NOTE A	792.34	0.0000%	6,440.09	812.7938%	0.0000%
6351.2000	289Y Coinless Semi p	NOTE A	0.00	0.0000%	369.12	0.0000%	0.0000%
6351.3000	78E Public CPe	198,439.44	59,069.34	29.7669%	98,346.66	166.4936%	49.5600%
6351.3000	78M Public CPe	40,902.38	16,665.68	40.7450%	69,009.15	414.0794%	168.7167%
6351.3000	78Y Public CPe	2,584.76	208.70	8.0743%	148.34	71.0781%	5.7390%
6351.9000	988E Other Public	1,069,959.66	694,702.07	64.9279%	411,600.01	59.2484%	38.4687%
6351.9000	988M Other Public	2,909,276.14	1,621,186.77	55.7247%	2,381,029.07	146.8695%	81.8427%
6351.9000	988Y Other Public	345,411.88	182,047.95	52.7046%	136,243.19	74.8392%	39.4437%
6351.9000	989E Other SemiPubli	NOTE A	67.56	0.0000%	9,831.81	14552.7087%	0.0000%
6351.9000	989M Other SemiPubli	NOTE A	77.04	0.0000%	9,243.01	11997.6765%	0.0000%
6351.9000	989Y Other SemiPubli	NOTE A	0.00	0.0000%	510.63	0.0000%	0.0000%
ACCOUNT 6351	Public Tel Term	15,490,436.54	13,538,701.74	87.4004%	13,600,402.00	100.4557%	87.7987%
6411.1000	1M Poles Exp	5,634,655.63	6,292,554.64	111.6759%	9,531,719.47	151.4761%	169.1624%
6411.1000	1R Not on Chart	54,183.48	0.00	0.0000%	0.00	0.0000%	0.0000%
6411.1000	21M Poles Exp	997,550.95	1,621,237.42	162.5218%	893,202.10	55.0938%	89.5395%
6411.1000	21R Not on Chart	359,791.18	0.00	0.0000%	0.00	0.0000%	0.0000%
ACCOUNT 6411	POLES EXP	7,046,181.24	7,913,792.06	112.3132%	10,424,921.57	131.7311%	147.9514%

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Acct No	ACCOUNT NAME	1992 FR REG	1993 FR REG	% INC 92 TO 93	1994 FR REG	% INC 93 TO 94	% INC 92 TO 94
EXPENSES							
6421.1000	248M Metallic serv dNote a		0.00	0.0000%	15,327,474.93	0.0000%	0.0000%
6421.1100	12M Build Ent	4,144,780.26	7,345,704.21	177.2278%	8,517,882.75	115.9573%	205.5087%
6421.1100	12R	1,547,802.71	0.00	0.0000%	0.00	0.0000%	0.0000%
6421.1100	22M Other-Cable	(11,695,749.46)	36,822,398.47	-314.8357%	38,280,120.10	103.9588%	-327.2994%
6421.1100	22R	48,716,634.47	0.00	0.0000%	0.00	0.0000%	0.0000%
6421.1100	298M Local ntwk assg	4,017,845.84	3,959,932.69	98.8075%	3,366,182.87	84.7919%	83.7808%
6421.1100	B12M	38.79	4,297.05	11077.7262%	0.00	0.0000%	0.0000%
6421.1100	B22M	Note a	3,393.10	0.0000%	0.00	0.0000%	0.0000%
6421.2000	398M Nonmetallic	0.00	458.60	0.0000%	11.17	2.4357%	0.0000%
6421.2000	812M	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6421.2000	812R	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6421.2000	822M	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6421.2000	822R	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6421.2000	D12M	109.69	0.00	0.0000%	0.00	0.0000%	0.0000%
6421.2000	D12R	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6421.2000	D22M	0.00	460.90	0.0000%	0.00	0.0000%	0.0000%
6421.2000	F12M	13,006.39	13,847.70	106.4684%	50,286.16	363.1373%	386.6266%
6421.2000	F12R	2,112.57	0.00	0.0000%	0.00	0.0000%	0.0000%
6421.2000	F22M	25,986.97	49,522.25	190.5657%	41,896.35	84.6011%	161.2206%
6421.2000	F22R	39,388.93	0.00	0.0000%	0.00	0.0000%	0.0000%
6421.2000	T12M	328.95	2,278.54	692.6706%	613.30	26.9164%	186.4417%
6421.2000	T22M	69.45	0.00	0.0000%	1,111.51	0.0000%	1600.4464%
6421.2000	T22R	1,386.47	0.00	0.0000%	0.00	0.0000%	0.0000%
6421.2900	982M	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
ACCOUNT 6421	Aerial Cable Ex	46,813,742.03	48,212,293.51	102.9875%	65,585,579.14	136.0350%	140.0990%
6423.1000	45M	37,424,867.56	136,097,756.38	363.6559%	136,727,336.53	100.4626%	365.3382%
6423.1000	45R	71,567,872.30	0.00	0.0000%	0.00	0.0000%	0.0000%
6423.1000	548M	NOTE A	0	0.0000%	16419130.82	0.0000%	0.0000%
6423.1000	598M Bur Cab metalli	6,814,382.11	7,065,804.64	103.6896%	8,302,614.10	117.5042%	121.8396%
6423.1100	B45M Bur Cab metalli	38,388.30	145,767.65	379.7190%	165,325.06	113.4168%	430.6652%
6423.1100	B45R	23,881.13	0.00	0.0000%	0.00	0.0000%	0.0000%
6423.1800		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6423.2000	498M	61,883.89	0.00	0.0000%	12.87	0.0000%	0.0208%
6423.2000	845M	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6423.2000	845R	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6423.2000	D45M	0.00	2,882.69	0.0000%	1,701.66	59.0303%	0.0000%
6423.2000	D45R	2,115.84	0.00	0.0000%	0.00	0.0000%	0.0000%
6423.2000	F45M	155,798.38	315,072.91	202.2312%	469,387.87	148.9775%	301.2790%
6423.2000	F45R	184,710.40	0.00	0.0000%	0.00	0.0000%	0.0000%
6423.2000	T45M	10,503.62	64,617.80	615.1955%	21,823.69	33.7735%	207.7730%
6423.2000	T45R	9,923.47	0.00	0.0000%	0.00	0.0000%	0.0000%
6423.2100	B845R	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6423.2100	BD45M	10,968.66	0.00	0.0000%	0.00	0.0000%	0.0000%
6423.2100	BD45R	1.03	0.00	0.0000%	0.00	0.0000%	0.0000%
6423.2100	BF45M	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6423.2100	BF45R	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6423.2800	856M	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
ACCOUNT 6423	Buried Cable Ex	116,305,296.77	143,691,902.07	123.5472%	162,107,332.60	112.8159%	139.3809%

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Acct No	ACCOUNT NAME	1992 FR REG	1993 FR REG	% INC 92 TO 93	1994 FR REG	% INC 93 TO 94	% INC 92 TO 94
EXPENSES							
6441.0000 4M		2,522,920.49	3,002,244.42	118.9988%	3,378,028.97	112.5168%	133.8936%
6441.0000 4R		27,427.85	0.00	0.0000%	0.00	0.0000%	0.0000%
6441.8000		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
ACCOUNT 6441	Conduit Sys Exp	2,550,348.34	3,002,244.42	117.7190%	3,378,028.97	112.5168%	132.4536%
6512.1100	Prov- Other	6,714,753.78	7,797,913.68	116.1310%	6,982,243.86	89.5399%	103.9836%
6512.1200		719,098.25	661,271.94	91.9585%	479,367.98	72.4918%	66.6624%
6512.1700		(7,816,406.91)	(8,464,405.05)	108.2902%	(7,401,695.44)	87.4450%	94.6943%
6512.2100		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6512.2700		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6512.3100		1,038,703.66	0.00	0.0000%	0.00	0.0000%	0.0000%
6512.3700		(826,236.25)	0.00	0.0000%	0.00	0.0000%	0.0000%
6512.4100		9,949,226.98	10,949,037.31	110.0491%	10,887,269.97	99.4359%	109.4283%
6512.4700	Transfers	(8,840,060.55)	(10,557,684.46)	119.4300%	(10,897,775.09)	103.2213%	123.2772%
6512.6000	Inv Adj	2,534,518.22	(224,045.81)	-8.8398%	2,126,477.06	-949.1260%	83.9006%
ACCOUNT 6512	Provisioning Ex	3,473,597.18	162,087.61	4.6663%	2,175,888.34	1342.4150%	62.6408%
6534.0000		86,700,923.82	88,678,645.69	102.2811%	83,589,081.23	94.2607%	96.4108%
ACCOUNT 6534		86,700,923.82	88,678,645.69	102.2811%	83,589,081.23	94.2607%	96.4108%
6535.0000		75,300,551.77	72,913,096.63	96.8294%	73,858,412.66	101.2965%	98.0848%
ACCOUNT 6535		75,300,551.77	72,913,096.63	96.8294%	73,858,412.66	101.2965%	98.0848%
6540.2000		12,801,651.72	11,176,860.59	87.3080%	10,019,905.89	89.6487%	78.2704%
ACCOUNT 6540		12,801,651.72	11,176,860.59	87.3080%	10,019,905.89	89.6487%	78.2704%
6611.0000		18,598,775.58	18,807,925.37	101.1245%	20,356,270.38	108.2324%	109.4495%
ACCOUNT 6611	Product Mgmt	18,598,775.58	18,807,925.37	101.1245%	20,356,270.38	108.2324%	109.4495%
6612.0000		61,777,824.33	67,168,479.05	108.7259%	74,502,557.74	110.9189%	120.5976%
ACCOUNT 6612	Ssales	61,777,824.33	67,168,479.05	108.7259%	74,502,557.74	110.9189%	120.5976%
6613.0000		15,615,196.26	13,399,586.07	85.8112%	15,745,565.79	117.5079%	100.8349%
ACCOUNT 6613	Product Adv	15,615,196.26	13,399,586.07	85.8112%	15,745,565.79	117.5079%	100.8349%

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Acct No	ACCOUNT NAME	1992 FR REG	1993 FR REG	% INC 92 TO 93	1994 FR REG	% INC 93 TO 94	% INC 92 TO 94
EXPENSES							
6623.0000		238,321,115.14	257,019,642.68	107.8459%	269,276,100.63	104.7687%	112.9888%
ACCOUNT 6623	Customer Servic	238,321,115.14	257,019,642.68	107.8459%	269,276,100.63	104.7687%	112.9888%
CORPORATE OPERATIONS EXP							
6712.0000		4,426,546.86	3,117,179.08	70.4201%	3,788,825.94	121.5466%	85.5933%
ACCOUNT 6712	Planning	4,426,546.86	3,117,179.08	70.4201%	3,788,825.94	121.5466%	85.5933%
6721.0000		35,482,687.17	35,284,815.83	99.4423%	35,260,766.84	99.9318%	99.3746%
ACCOUNT 6721	Account and Fin	35,482,687.17	35,284,815.83	99.4423%	35,260,766.84	99.9318%	99.3746%
6722.0000		21,923,966.54	21,384,744.79	97.5405%	21,444,169.89	100.2779%	97.8115%
ACCOUNT 6722	External Relati	21,923,966.54	21,384,744.79	97.5405%	21,444,169.89	100.2779%	97.8115%
6723.0000		25,569,957.25	23,298,245.01	91.1157%	33,997,090.91	145.9213%	132.9572%
ACCOUNT 6723	Human Resources	25,569,957.25	23,298,245.01	91.1157%	33,997,090.91	145.9213%	132.9572%
6724.0000		58,044,494.02	64,476,142.55	111.0805%	106,543,669.35	165.2451%	183.5552%
ACCOUNT 6724	Info Mgmt	58,044,494.02	64,476,142.55	111.0805%	106,543,669.35	165.2451%	183.5552%
6725.0000		8,048,573.50	10,566,025.79	131.2782%	12,034,424.77	113.8974%	149.5225%
ACCOUNT 6725	Legal	8,048,573.50	10,566,025.79	131.2782%	12,034,424.77	113.8974%	149.5225%

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6.67

BC

FPSC Staff Audit
1994 Surveillance Report
Item No. 27
July 20, 1995
Page 1 of 11

REQUEST: Provide answers to the attached 18 questions regarding expense fluctuation.

RESPONSE: The 18 questions and answers are provided on the attached 10 pages. Due to a consolidation of work groups from the states into headquarters in early 1994, the current Analysts do not have pre-1994 information readily available. In some cases, we have provided further detail as to which expense categories have contributed to the fluctuation, but have not given reasons for the change. This is what we were able to put together in a reasonable time frame. If you need further information, please let us know.

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18/11

Request No. 27

FLORIDA PSC QUESTIONS AND ANSWERS

Question #1.

Account 6113.0000 141M Specific Use - What is in this account? Why the 30% increase from 1993 to 1994?

Answer #1.

Account 6113 is Aircraft Expense. This account includes the costs of maintaining and repairing company-owned aircraft and associated equipment. Included are such costs as fuel, flight crews, mechanics and ground crews, licenses and inspection fees, washing, repainting, and minor accessories such as oil, tires and tubes, etc. It also includes the cost of renting aircraft to supplement the company fleet, unless such rental constitutes a capital lease.

The majority of the increase is in three areas: (1) contracted labor and services due to scheduled maintenance performed by outside contractors, (2) materials purchases due to scheduled and non-scheduled in-house maintenance, repairs, and parts, and (3) fuel costs.

All aircraft expense is booked at a company level and allocated to the states. The 30% increase was company-wide. Florida's allocation factor did not change from 1993 to 1994. Scheduled maintenance is cyclical. It is not scheduled every year for every aircraft, so we will have fluctuations maintenance expense.

Question #2.

Account 6121.1000 10M Other Expenses - What is in this account? Why the fluctuation from 6 million in 1992 to 1.5 million in 1993 and back to 5.9 million in 1994?

Answer #2.

Account 6121 is Land and Building Expense. This account includes janitorial service, cleaning supplies, water, sewage disposal, fuel, guard service, and electrical power. Also included are expenses of operating offices and buildings, whether owned or rented, when such expenses are not charged to the operating expense and other accounts when incurred.

Account 6121.1000 (10M) covers the cost of all repairs, rearrangements and changes to buildings and grounds which are provided for by an authorization. This includes costs such as routine inspections and repairs, repairs caused by casualties, the costs of replacing defective or deteriorated minor items because of their condition, and changes in type of items in good condition.

The main reason for the decrease from 1992 to 1993 was the increase of \$4 million in environmental accruals in 1992 for the removal and replacement of fuel tanks. The increase from 1993 to 1994 is mostly due to \$5 million in increases in 1994 for expenses related to reengineering.

Lead in reengineering expenses when do repair sample m 44-3

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FLORIDA PSC REQUESTS / RESPONSES
(JULY 1995)

Page 1 of 3
(D. Simpson)

Q3. Account 6122.2000 - 30M --- What expense is in this account?
Why the increase from \$1.9M in '93 to \$6M in '94?

A3. General Support - (Account 6122.2000 - Furniture Expense; FRC = 30M)

A3a. This Account/SRC for FRC=30M has furniture expenses, (but excludes furniture that would be associated with hotel furnishings), and artworks costing \$500 or less.

A3b. 1994's increase of 309.16% over 1993 is related to restructure. During the months of October and December 1994 there were large voucher payments made to the following furniture companies for the furniture purchase and furniture movement/repair relating to the Data Centers:

- October 1994:
 - Voucher payment of \$1,001K made to Thomas W. Ruff & Company of Miramar, Florida
 - Voucher payment of \$ 497K made to Perdue Office Interiors, Inc. of Orlando, Florida.
- December 1994:
 - Voucher payment of \$ 398K made to Perdue Office Interiors, Inc. of Orlando, Florida for remodeling the location at 860 West Oakland, Blvd. -- Ft. Lauderdale, Florida.
 - Voucher payment of \$ 351K made to Perdue Office Interiors, Inc. of Jacksonville, Florida for the remodeling of the location at 301 West Bay Street in Jacksonville, Florida.

WP 44-4 is the sample for this account.
Request these numbers along w/ sample.
See WP 44-4 for results.
Follow up 7-2/3-1

Also in 1994, specifically in the same months of October and December, there was an associated increase in Contract Service - Other, and Contract Service - Plant Labor.

Q4. Account 6212.1000 - FRC = 377M --- What expense is in this account?
Why the increase from \$46.8M in '93 to \$57.6M in '94?

A4. Switching Office Equipment - (Account 6212.0000 - Digital Electronic Expense; FRC = 377M)

A4a. There is no SRC of 1000 for Account 6212. However, Account 6212.0000 for FRC = 377M includes all Telco labor costs and any other costs appropriately chargeable to central office equipment expense except for Telco labor costs associated with monitoring, analyzing, performing preventive maintenance and repairing the central office equipment.

A4b. The 123.07% increase in this account in 1994 over 1993 is greatly attributed to the 1994 increases in the following categories:

- \$ 7,904K Increase in Application Software and Right-to-Use Fees partially resulting from a corporate entry made in 1993 which caused a decrease in expense for 1993.
- \$ 2,329K Increase resulting from a corporate entry made in 1993 which caused a decrease in expense for 1993.
- \$ 1,521K Increase in Contract Service - Engineer
- \$ 951K Increase in Direct Plant Labor - Productive

requests further explanation
7-2/3-5

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FLORIDA PSC REQUESTS / RESPONSES
(JULY 1995)

Q5. Account 6232.1200 - FRC = 257M Pair Gain Other --- What expense is in this account?
Why the increase from \$4.4M in '92 to \$16.5M in '94?

A5. Central Office Transmission - (Account 6232.1200 - Circuit Equip. Digital Sub Pair Gain
Systems Other; FRC = 257M)

A5a. This Account/SRC/FRC includes the cost of routine inspection and maintenance;
regular maintenance (in the course of clearing trouble); and rearrangements and
changes to digital circuit equipment.

4) A5b. The \$12.1M Increase in this account from 1992 to 1994 is highly significant with 1993's
increase over 1992 of 271.73%. The increases in 1993 over 1992 centered significantly
on an \$8,527K increase in combined Direct Plant and Engineering Labor, and a \$2,103K
increase in Plant Benefit Payroll taxes. The year 1994 held an overall steady increase
over 1993 of only 0.21%.
(Please see the NOTE relating to Hurricane Andrew at the bottom of this page.)

Request
7-2
3-3

Q6. Account 6232.1200 - FRC = 257R Pair Gain Other --- What expense is in this account?
Why the decrease from \$13.4M in '92 to \$4.9M in '94?

A6. Central Office Transmission - (Account 6232.1200 - Circuit Equip. Digital Sub Pair Gain
Systems Other; FRC = 257R)

4) A6a. This Account/SRC/FRC includes the cost of routine inspection and maintenance;
regular maintenance (in the course of clearing trouble); and rearrangements and
changes to digital circuit equipment.

A6b. The \$8.5M Decrease in this account from 1992 to 1994 is noted in 1992's significant
increase over 1993 of 746.39%, and 1992's increase over 1994 of 170.98%.
(Please see the NOTE relating to Hurricane Andrew at the bottom of this page.)
See the following breakdown of the greatest decreases of 1993 and 1994 over 1992:

Request
7-2
3-3

- 1993 vs. 1992:
 - \$8,474K Decrease in combined Direct Plant and Engineering Labor.
 - \$1,823K Decrease in Plant Benefits Payroll Taxes.

- 1994 vs. 1993:
 - \$2,443K Increase in combined Direct Plant and Engineering Labor.
 - \$ 746K Increase in Plant Benefits Payroll Taxes.

NOTE: Although 1994 did show a slight increase over 1993 in these two categories,
this increase still reflect an overall decrease in comparing 1994 to 1992 as
shown below.

- 1994 vs. 1992:
 - \$6,030K Decrease in combined Direct Plant and Engineering Labor.
 - \$1,077K Decrease in Plant Benefits Payroll Taxes.

** NOTE: The increases in the various FRCs for Account 6232.1200 for 1992 and 1993 are
partially attributed to the effects of Hurricane Andrew in Florida in August, 1992.

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**FLORIDA PSC REQUESTS / RESPONSES
(JULY 1995)**

Page 3 of 3
(D. Simpson)

Q7. Accounts 6232.1200 --- FRC = F257M and 6232.1200 --- FRC = F257R. Fiber Opt. Feed. What expense is in this account? Why the up and down fluctuation (on the attached page 2 of the original request list) from '92 to '93 to '94?

A7. Central Office Transmission - (Account 6232.1200 - Circuit Equip. Digital Sub Pair Gain Systems -- Fiber Optic Feeder; FRC = F257M and F257R)

A7a. This Account/SRC/FRC includes the cost of routine inspection and maintenance; regular maintenance (in the course of clearing trouble); and rearrangements and changes to digital circuit equipment for fiber optics. It utilizes feeder facilities that are used to provide cable from the central office to an actual or planned connect point in the local loop network. Normally, a connect point is an interface (crossbox) or building terminal.

A7b. - For FRC = F257M the following outlines the total amount for the year, and the increase/decrease of the year over the previous year:

1992 -- \$ 658K

1993 -- \$1,641K ... \$983K Increase over 1992 basically attributed to increases scattered throughout with the greater increases listed as follows:

- \$657K increase in Direct Plant and Engineering labor.
- \$159K increase in Plant and Engineering Benefits Payroll Taxes
- \$116K increase in Contract Service - Plant Labor.
- \$ 73K increase in Indirect Costs - Provisioning.

1994 -- \$2,180K ... \$539K Increase over 1993 basically attributed to increases in scattered throughout with the greater increases listed as follows:

- \$374K increase in Direct Plant and Engineering labor.
- \$149K increase in Plant and Engineering Benefits Payroll Taxes
- \$ 41K increase in Indirect Costs - Provisioning.

- For FRC = F257R the following outlines the total amount for the year, and the increase/decrease of the year over the previous year:

1992 -- \$1,540K

1993 -- \$ 390K ... \$1,150K Decrease over 1992 basically attributed to decreases scattered throughout with the greater decreases listed as follows:

- \$701K decrease in Plant and Engineering labor.
- \$143K decrease in Rents and Leases.
- \$132K decrease in Plant and Engineering Benefits Payroll Tax
- \$ 89K decrease in Material Purchases.
- \$ 85K decrease in Indirect Costs - Provisioning.

1994 -- \$1,001K ... \$611K Increase over 1993 basically attributed to increases in scattered throughout with the greater increases listed as follows:

- \$433K increase in Plant and Engineering labor.
- \$ 54K increase in Indirect Costs - Plant Motor Vehicle.
- \$143K increase in Plant and Engineering Benefits Payroll Taxes

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Sheet 1

FLORIDA PSC QUESTIONS

Q

8. Account 6311.1000 418M BOC owned regulated. What expense is in this account? Why the increase from 138,000 in 1993 to 1.0M in 1994?

The expense in this account include the routine inspection, maintenance testing and maintenance of station equipment, maintenance and testing of station equipment in the course of clearing trouble and other maintenance of station apparatus including teletypewriter equipment, telephone and miscellaneous equipment, small private branch exchanges and radio equipment (excluding mobile) installed for customers use. (Account 2311.0000) It also includes the cost of replacing defective or deteriorated minor items of station apparatus, rearrangements and changes incurred while working on station equipment and associated time.

7-2
3-2

a. The increase in this account 1994 over 1993 is due to an increase in Direct Plant Labor which increased from 89K in 1993 to 671K in 1994.

9. Account 6351.9000 988M Other Public- What expense is in this account? Why the flux from 2.9M in 1992 to 1.6M in 1993 and 2.3M in 1994?

The expense in this account includes all expenses associated with public telephone equipment other than station apparatus. This includes enclosures, booths, signs, >service orders< dispatch work associated with either coin operated or coinless equipment.

a. The fluctuation in all years is due to increases and decreases in Contract Services, Plant Labor. The fluctuation is caused in part by repairs done after damage done by Hurricane Andrew in August, 1992. In 1992 Contract Service-Plant Labor totaled 1,766, in 1993 990K and in 1994 1,392. The 1994 increase is due in part to in 1993 990K and in 1994 1,392.

10. Account 6411.1000 1M Pole Expense. What type of expenses are in this account? Why the increase from 8.3M in 1993 to 9.5M in 1994.

7 x y

The expenses in this account includes routine inspection and maintenance of pole line plant, maintenance of pole line plant in the course of clearing trouble, maintaining right of way for pole lines, cost of rearrangements and changes incurred while working on pole line plant, cost of changes in location and of changes in type of items in good condition, inspecting, testing, and reporting on the condition of pole lines to determine the need for repairs, replacements, rearrangements and changes, moving poles in connection with road and street changes, opening pavement and repaving in connection with moving poles and all other pole maintenance. It also include amounts which are reimbursements for maintenance of pole line plant rented to other telephone companies.

3/2/95

a. The increase in this account is due normal business growth.

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Sheet1

11. Account 6421.1100 22M Other Cable—What is in this account? Why the negative 11.6M in 92 the positive 36.8M in 93 and the positive 38.2M in 94?

This account include the cost of routine inspection and maintenanca of aerial cable plant, maintenance of aerial cable plant in the course of clearing trouble, the cost of transferring drop and block wires or aerial wire from one aerial cable pair to another and cross connection work in aerial cable terminals , amounts which are reimbursements for maintenance of aerial cable plant rented to other telephone companies. (Any expense associated with maintaining aerial cable).

a. The negative balance in 1992 is due primarily to negative numbers in Corporate Transactions due to Hurricane Andrew in August of that year. The positive increases for 1993 and 1994 is this account returning to normal after the effect of Hurricane Andrew. *Pass on for the audit*

12. Account 6512.4700 Transfers-What type of transfers are in this account? Provide an example with documentation.

This account is the clearing account for central stock associated with the costs of provisioning operations and includes the cost of price adjustments for central stock materials. SEE ATTACHED.

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BELLSOUTH TELECOMMUNICATIONS, INC.
 ACCOUNTS AND SUBSIDIARY RECORDS CATEGORIES (SRCs)
 SECTION 6: EXPENSES
 PART G: OTHER PROPERTY EXPENSES

SECTION 6
 PART G
 PAGE 2

3. ACCOUNT 6512, PROVISIONING EXPENSE (Continued)

3.3 SRC 6512.1000, Provisioning - (Field Stock and Non-Stock Items)

3.3.1 SRC 6512.1100 should be charged with the cost of receiving and stocking, filling requisitions from stock, monitoring and replenishing stock levels, delivery of material, storage, and loading or unloading material.

3.3.2 SRC 6512.1200 includes the costs of provisioning operations for Corporate Communications materials. Also included are costs associated with Corporate Communications pack and hold functions.

3.3.3 Credits shall be made via SRC 6512.1700 for amounts transferred to construction and/or to plant specific operations expense accounts.

3.3.4 Includes the costs of provisioning operations for non-stocked material.

3.3.5 Credits for non-stock items shall be made via SRC 6512.1700 for amounts transferred to construction and/or plant specific operations expense accounts.

>3.4 SRC 6512.4000, Provisioning - Central Stock<

3.4.1 SRC 6512.4100 includes the costs of provisioning operations and includes the cost of price adjustments for central stock materials.

3.4.2 Credits shall be made via SRC 6512.4700 for amounts transferred to construction and/or plant specific operations expense accounts.

3.5 SRC 6512.6000, Inventory Adjustments

3.5.1 This SRC should be charged or credited with costs of inventory adjustments resulting from periodic physical inventories of materials and supplies.

This SRC should include adjustments for the costs of materials junked due to obsolescence and of materials junked due to surplus caused by lower usage which results from obsolescence or discontinuance of use by the Operating Companies.

This SRC should also include the cost of inventory items lost or destroyed due to casualty (fire, theft, etc.).

The cost of used materials junked, for any reason, prior to refurbishment or placing in fungible stocks (stocks in which one unit or part may be exchanged or substituted for another equivalent unit or part) should be handled as salvage reversal.

NOTE: Inventory adjustments attributable to nonregulated material held in SRC 1220.2000 are chargeable to the appropriate Inventory Adjustment SRCs of Account 5280.

SUP3395

6-G-2

04-01-95

PROPRIETARY INFORMATION

NOTICE: NOT FOR USE OR DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT.
 FROM FINANCE REGULATORY

R=97%

07-28-95 10:01AM P008 #10

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 8811

Memorandum

DATE: July 25, 1995
TO: John Yelvington
FROM: Jerry Townley
RE: Florida's PSC Questions

Question 13

Account 6612 is composed of the following type of expenses: Wages & Salaries (A11), Contract Service (C32), Commission (C81), Affiliate Company Billing BCI (PB1).

Balance 1993	\$67.1M
<u>Balance 1994</u>	<u>\$74.5M</u>
Difference	\$7.4M

Difference explained:

1. An increase in Affiliate Company Billing BCI of \$6.256M
2. An increase in Other Direct Contract Services of \$1.265M

*41-7
 This are 4 in
 part of the sample
 See 44-7
 Also 7-2
 3-2*

Question 14

Account 6613 is composed of the following type of expenses: Advertising Newspaper (VA4), Advertising Television (VA7), Advertising Radio (VA6), Advertising Direct Mail (VBC), Advertising Television Production (VB7), Contract Service (C32), Commission (C81), Affiliate Company Billing BCI (PB1).

Balance 1992	\$15.6M
<u>Balance 1993</u>	<u>\$13.9M</u>
Difference	\$1.7M

Difference explained:

1. A decrease in Advertising in Television \$.693M
2. A decrease in Advertising in Newspapers \$.398M
3. A decrease in Advertising in Radio \$1.991M
4. A decrease in Advertising in Outdoor \$.740M
5. A increase in Advertising in Direct Mail \$.412M

*This are 4 in
 part of sample
 44-8*

Balance 1993	\$13.9M
<u>Balance 1994</u>	<u>\$15.7M</u>
Difference	\$1.8M

*7-2
 2
 9/11*

Difference explained:

1. An increase in Advertising in Television of \$2.022M
2. An increase in Advertising in Newspapers of \$1.286M
3. An increase in Advertising in Radio of \$.916M
4. An increase in Advertising in Outdoor of \$.124M
5. A decrease in Advertising in Magazine of \$.755M
6. A decrease in Wages & Salaries of \$.287M
7. A decrease in Other Direct Non-employee Related of \$.204M
8. A decrease in various ETG of \$1.3M

The major reason for the above increase in advertising is due to the following: campaign to promote small business services and consumer services; to promote additional line; vertical services; and competitive positioning.

Question 15

Account 6723 is compose of the following type of expenses: wages & salaries (A11), wages & salaries (A33), wages & salaries special payments (A36), contract services (C32), consulted services (CL1), consulted general fees (CL2), employee tuition (CT4), material purchase (E11), Affiliate Company Billing BSC (PA5), supplies (S31).

Balance 1993	\$23.3M
<u>Balance 1994</u>	<u>\$33.9M</u>
Difference	\$10.6M

Difference explained:

1. An increase in Wages & Salaries - special payments for CAP of \$7.078M.
2. An increase in Other Direct - Consulting Services General Fees of \$1.8M.
3. An increase in Employee Related Tuition of \$.913M.
4. An increase in various ETG of \$.809M

Question 16

Account 6724 is compose of the following type of expenses: wages & salaries (A11), wages & salaries (A33), contract services (C32), contract services - Data Processing System (C3U), consulted services (CL1), consulting general fees (CL2), Corporate Transaction Building Other & Other Cost (P)2, Affiliate Company Billing -Bell Communications Research (P4A), Operating System - Application Software (U33).

*Part of Sample
W/P 44-12
Request
x
Office
5/1/95*

*Part of Sample
W/P 44-13*

*7-2
2*

10 of 11

COMPANY: BST
 TITLE: Analysis of AR Workpaper 7 for Expenses
 Plus analysis of External Audit CAM and Financial
 plus request from analyst audit service request
 to determine accounts to test
 PERIOD: SURVEILLANCE TYE 12/31/94
 DATE: JUNE 16 1995
 AUDITOR: RKY
 WP NO.

KW 9/14/95

REQUEST

$\frac{7-2}{3}$

Answer to Request 27 for account 6122-2000 Furniture Expense enumerates four vouchers. Please provide the vouchers for the four payments mentioned in that answer.

$\frac{7-2}{3-1}$

Answer to Request 27 for account 6212 FRC 377M further explain the increase due to 1993 corporate entry to decrease. \$7904K for application software and 2329K for ???

$\frac{7-2}{3-5}$

Answer to Request 27 for account 6232.1200 257M Circuit Equip. Digital Sub Pair Gain Systems Other.

The answer says \$8,572K increase in combined Direct Plant and Engineering Labor and \$2,103K for Plant Benefit Payroll Taxes. The note on the bottom says this is partially attributed to effects of Hurricane Andrew. What part of this \$10.5 attributed to Hurricane Andrew? What is the other part attributed to?

$\frac{7-2}{3-2}$

Answer to Request 27 for Account 6232.1200 257R Circuit Equip Digital Sub Pair Gain systems.

Request asked for reason for decrease from 92 to 93 and decrease from 92 to 94. Are you saying that the decrease in 1993 and 94 is due to the high expense in 1992 for Hurricane Andrew? If so, why is Account above 6232.1200 257M increasing because of Hurricane Andrew? If not Hurricane Andrew, explain the decrease further?

Answer to Request 27 for Account 6232.1200 F257R and F 257M Circuit Equip Digital Sub Pair Gain systems. -- Fiber Optic Feeder. The answer details the areas where the decreased and increases occur, but does not explain why. Please explain why the decreases and increases in the specific areas.

Answer to Request 27 for Account 6311.1000 418M BOC owner regulated. The answer details the amount and area, but does not explain why. Explain reasons.

$\frac{7-2}{3-2}$

Answer to Request 27 for Account 6411.1000 1M Pole Expense. The answer says due to normal business growth. This account increased 11.6% in 93 over 92 and 51.4% in 94 over 93.

$\frac{7-2}{3-4}$

Was the increase in 93 over 92 abnormally low? Does this account increase 51.4% a year normally? If so document. Provide amounts and percents for 90-91 and 91-92.

$\frac{7-2}{3-4}$

Answer to Request 27 for Account 6612. Why did the billing from BCI increase \$6.256M over 93?

$\frac{7-2}{3-2}$

Answer to Request 27 for Account 6723 What are CAP Special Payments? How many employees involved?

$\frac{7-2}{3-2}$

$\frac{7-2}{3}$

5738
Furniture Expense

B9/18/95
w/ 9/14/95

PBC

FPSC Staff Audit
1994 Surveillance Report
Item No. 54
August 23, 1995
Page 1 of 1

REQUEST: Further to Request 27

Please answer the attached 10 questions.

If it is possible a conference call to discuss these questions and answers would be preferable at this time.

QUESTION (1): Answer to Request 27 for account 6122.2000 Furniture Expense enumerates four vouchers. Please provide the vouchers for the four payments mentioned in that answer.

RESPONSE (2): Copies of the four vouchers are attached. The voucher of \$1,001,046.73 to Thomas W. Ruff & Company was previously listed as an October expense; this should have been listed as a December expense. Also, we are providing two additional vouchers for December in the amounts of \$351,712.18 and \$220,785.50, both payable to Perdue Office Interiors.

Per CSS User Guide
Financial Systems Division
WP 452

Acc't 6122 contains cost of
rental, installation, repair, rearrangement
& change of Furniture & Artwork in 2122
& allocated to reg non reg based on 2122

Vouchers are reviewed on $\frac{7-2}{3-1}$
1

$\frac{7-2}{3-1}$
1

SBT
SBT answers to Req Re Expense increase

9/8/95
W 9/14/95

lbc

FPSC Audit
1994 Surveillance Report
Request No. 54
Question #10

REQUEST:

Answer to Request 27 for Account 6723. What are CAP Special Payments? How many Employees involved?

1-2
3

RESPONSE:

CAP stands for Career Alternative Plan. In 1993, 16 employees took CAP and in 1994, 206 employees took CAP. These special payments are incentives to persons who wish to leave the company to pursue other careers, such as education.

FPSC Audit
1994 Surveillance Report
Request No. 54
Question #6

REQUEST:

Answer to Request 27 for Account 6311.1000 \$18M BOC owner regulated. The answer details the amount and area, but does not explain why. Explain reasons.

2-2
3

RESPONSE:

Further investigation shows that the increase in direct plant labor is the result of increased repairs done after damage caused by storm Gordon.

~~the cost~~

FPSC Audit
1994 Surveillance Report
Request No. 54
Question #9

REQUEST:

Answer to Request 27 for Account 6612. Why did the billing for BCI increase \$6.256M over 93?

RESPONSE:

After further investigation, the earlier answer about BST employee transfer to BCI only applies to the total BCI billing. The employee transfer had a minimal effect on the billing of account 6612. The major reason for the increase are the following: increase sales activity in Florida, small increase in headcount, and pay increases.

1-2
3-2

SBC
Increase + Decrease in
Labor Acc 4 6232

B 9/8/95
W 9/11/95

PBC Explanation for
 questions 3, 4 & 5 on 7-2
3

ATTACHMENT 1

FPSC Audit
 1994 Surveillance
 Report
 Request # 54
 Questions 3, 4
 and 5

**EXPENSE FLUCTUATIONS IN ACCOUNT 6232.1200
 FOR FRCs 257M, 257R, F257M and F257R
 CAUSED BY HURRICANE ANDREW**

More detail on 7-2/3-3

This summary should be used as a reference for answering questions 5, 6 and 7 of the Florida PSC Audit for Account 6232.1200 for Field Reporting Codes (FRCs) of 257M, 257R, F257M and F257R. Please refer to the Plant Labor Summary shown at the bottom of this page as backup data supporting the changes in the year-by-year fluctuations.

Hurricane Andrew hit Florida in the later part of August 1992. Prior to this hit, plant labor in Florida for the "M" and "R" accounts ran an average of \$161K for 257M; \$777K for 257R; \$33K for F257M; and \$53K for F257R for the months of January 1992 through July 1992. However, starting in August 1992 and continuing through December 1992, there were increase in expenses in both the "M" and "R" accounts resulting from the Company's immediate response to restoring service of the Circuit Equipment for the many remote Florida locations. These expenses increased in these accounts for this period to a monthly average of \$244K for 257M; \$1,233K for 257R; \$37K for F257M; and \$160K for F257R.

Starting around mid January 1993 and running steadily through June 1993 the previous period's trending reversed so that the averages for the maintenance accounts increased and the repair accounts decreased as evidenced by \$1,210K for 257M; \$128K for 257R; \$109K for F257 and \$19K for F257R. This reversing trend during this period is attributed to the reclassification of account reporting from the "R" code to the "M" codes for Installation & Maintenance (I&M) Outside Plant (OSP) personnel. This reclassification was done effective January 1993 because it was determined by the Network Planning & Support organization that there was no documented requirement for summarizing outside plant activities to the "R" codes.

Maintenance and Repair basically leveled off beginning in July 1993 and continuing through December 1993 as evidenced by \$940K for 257M; \$98K for 257R; \$96K for F257M; and \$38K for F257R. This leveling process shows slight increases in 1994 due to increases in the Digital Stored Program Lines served by the Digital Offices, as well as a 51% increase in Florida's Digital Loop Carrier working channels.

The reversed downward trend for the 257M FRC, and the reversed upward trend for the 257R FRC for the period of July 1994 through December 1994 is still under investigation.

This explanation appears reasonable
Total increase in 6232 is 6% from 93 to 94 & a (-1%) from 92 to 94 - less than the analyst's request of 10% increase.
9's from analyst's review on 7-1 p 2

FLORIDA'S PLANT LABOR BY FRC

PERIOD	257M	257R	F257M	F257R	
JAN - JUL 1992	161,243	777,332	33,364	53,411	
AUG - DEC 1992	244,610	1,233,254	37,122	159,717
JAN - JUN 1993	1,210,357	127,764	108,755	19,519	AVG. MTH. EXPENSE TOTALS
JUL - DEC 1993	940,082	98,237	96,122	37,685	..
JAN - JUN 1994	945,515	162,814	131,890	64,698
JUL - DEC 1994	594,383	581,093	157,578	87,892	

7-2
3-3

PBC

REQUEST Answer to Request 27 for Account 6232 1200 257M Circuit Equip. Digital Sub Pair Gain Systems Other. The answer says \$8,527K Increase in combined Direct Plant and Engineering Labor and \$2,103K for Plant Benefit Payroll Taxes. The note on the bottom says this is partially attributed to effects of Hurricane Andrew. What part of this \$10.5 attributed to Hurricane Andrew? What is the other part attributed to?

RESPONSE:

NOTE 1: The response to Question 3 includes the original question from the Florida PSC Request #27, along with an updated response including more detailed information. The numbering scheme, e.g., Q5" and "A5", represents the number of the question and its associated response number of the original question presented in the Florida PSC Request #27.

NOTE 2: The fluctuations for QUESTIONS Q5, Q6 and Q7 for Account 6232.1200, FRC's 257M, 257R, F257M and F257R are greatly attributed to the effects of Hurricane Andrew, and how these expenses were charged to the Maintenance (M) and Repair (R) codes. Please refer to ATTACHMENT 1. of this document.

Q5 Account 6232.1200 - FRC = 257M Pair Gain Other --- What expense is in this account? Why the increase from \$4.4M in '92 to \$16.5M in '94?

A5 Central Office Transmission - (Account 6232.1200 - Circuit Equip. Digital Sub Pair Gain Systems Other; FRC = 257M)

A5a This Account/SRC/FRC includes the cost of routine inspection and maintenance; regular maintenance (in the course of clearing trouble); and rearrangements and changes to digital circuit equipment.

A5b The \$12.1M increase in this account from 1992 to 1994 is highly significant with 1993's increase over 1992 of 271.73%. The increases in 1993 over 1992 centered significantly on an \$8,527K increase in combined Direct Plant and Engineering Labor, and a \$2,103K increase in Plant Benefit Payroll taxes. The year 1994 had an overall steady increase over 1993 of only 0.21%.

- For information for the significant reasons for the increases due to Direct Plant and Engineering Labor please refer to the note on Hurricane Andrew on ATTACHMENT 1.
- Also attributing to 1994's increase in plant and engineering labor was the November 1, 1994 reclassification of account 758M (Subscriber Pair Gain Equipment for single user clients to account 257M. This involved the reclassifying of the investment and the associated depreciation reserve accounts, as well as eliminating any further charges to account 758M.
NOTE: The estimates with the 758M dollars were changed to 257M in the BCAS and the Estimate System (two of BST's systems) in late October 1994.
- The increase in the Plant Benefit Payroll taxes during 1993.
- Also attributing to the increase in expenses is Florida's 51% increase in its Digital Loop Carrier (DLC) working channels from 1992 to 1994. The breakdown of the total of DLC Working Stations are as follows:
 - 1992: There were 1,304,368 lines.
 - 1993: There were 1,578,230 lines.
 - 1994: There were 1,974,073 lines.

7-2
3-3
1

P(1)8(3)

REQUEST: Answer to Request 27 for Account 6232.1200 257R Circuit Equip. Digital Sub Pair Gain Systems Request asked for reason for decrease from '92 to '93 and decrease from '92 to '94 Are you saying that the decrease in '93 and '94 is due to the high expense in 1992 for Hurricane Andrew? If so, why is Account above 6232.1200 257M increasing because of Hurricane Andrew? If not Hurricane Andrew, explain the decrease further.

RESPONSE

NOTE 1: The response to Question 4 includes the original question from the Florida PSC Request #27, along with an updated response including more detailed information. The numbering scheme, e.g., Q6" and "A6", represents the number of the question and its associated response number of the original question presented in the Florida PSC Request #27.

NOTE 2: The fluctuations for QUESTIONS Q5, Q6 and Q7 for Account 6232.1200, FRC's 257M, 257R, F257M and F257R are greatly attributed to the effects of Hurricane Andrew, and how these expenses were charged to the Maintenance (M) and Repair (R) codes. Please refer to ATTACHMENT 1 of this document.

Q6. Account 6232.1200 - FRC = 257R Pair Gain Other --- What expense is in this account? Why the decrease from \$13.4M in '92 to \$4.9M in '94?

A6. Central Office Transmission - (Account 6232.1200 - Circuit Equip. Digital Sub Pair Gain Systems Other; FRC = 257R)

A6a. This Account/SRC/FRC includes the cost of routine inspection and maintenance, regular maintenance (in the course of clearing trouble); and rearrangements and changes to digital circuit equipment.

A6b. The \$8.5M Decrease in this account from 1992 to 1994 is noted in 1992's significant increase over 1993 of 746.39%, and 1992's increase over 1994 of 170.98%.

See the following breakdown of the greatest decreases of 1993 and 1994 over 1992:

- 1993 vs. 1992:
 - \$8,474K Decrease in combined Direct Plant and Engineering Labor.
 - \$1,823K Decrease in Plant Benefits Payroll Taxes.

- 1994 vs. 1993:
 - \$2,443K Increase in combined Direct Plant and Engineering Labor.
 - \$ 746K Increase in Plant Benefits Payroll Taxes.

NOTE: Although 1994 did show a slight increase over 1993 in these two categories, this increase still reflect an overall decrease in comparing 1994 to 1992 as shown below.

- 1994 vs. 1992:
 - \$6,030K Decrease in combined Direct Plant and Engineering Labor.
 - \$1,077K Decrease in Plant Benefits Payroll Taxes.

7-2
3-3

P2

SBT
Increase in Pole Exp - 6411

B 9/8/95 /
W 9/14/95

FPSC Audit
1994 Surveillance Report
Request No. 54
Question #7

REQUEST:

Answer to Request 27 for Account 6411.1000 1M Pole Expense. The answer says due to normal business growth. This account increased 11.6% in 93 over 92 and 51.4% in 94 over 93.

RESPONSE:

The high increase in 1994 over 1993 is due to a 3.6M accrual made in November, 1994 for pole attachment rental retroactive to 1987.

Even if applied to prior years - the
surveillance report is not restated.

So pass on adj for 94. See AC
staff position in audit disclosure
re credit on equipment.

7+3
3-4
1

COMPANY:
TITLE
PERIOD:
DATE:
AUDITOR:

SBT
ANALYTICAL REVIEW
FYE 12/31/94
MAY 26, 1995
RKY

Source: Balance to Regulated Account ^{Schedule} from SBT

WP NO

WP 7

Acct No	ACCOUNT NAME	1992 FR REG	1993 FR REG	% INC 92 TO 93	1994 FR REG	% INC 93 TO 94	% INC 92 TO 94
EXPENSES							
6112.1100	non plant	27,133,920.54	27,630,687.59	101.8308%	23,824,328.70	86.2242%	87.8028%
6112.1900	Trans to MV Exp	(20,064,866.19)	(22,809,287.20)	113.6777%	(20,380,939.48)	89.3537%	101.5753%
6112.2100	Plant	20,064,866.19	23,297,690.72	116.1119%	20,380,939.48	87.4805%	101.5753%
6112.2900	Trans to MV Plant	(20,064,866.19)	(23,297,690.72)	116.1119%	(20,380,926.45)	87.4805%	101.5752%
ACCOUNT 6112	Mot Veh Exp	7,069,054.35	4,821,400.39	68.2043%	3,443,402.25	71.4191%	48.7109%
6113.0000		661,699.38	704,992.69	106.5427%	328,873.73	46.6492%	49.7014%
6113.0000 140M	Gen'l Use	195,035.10	107,377.09	55.0553%	73,097.93	68.0759%	37.4794%
6113.0000 141M	Specific Use	840,497.89	843,606.47	100.3698%	1,100,987.45	130.5096%	130.9923%
ACCOUNT 6113	Aircraft Exp	1,697,232.37	1,655,976.25	97.5692%	1,502,959.11	90.7597%	88.5535%
6114.1100 240M		555.27	399.11	71.8767%	796.11	199.4713%	143.3735%
6114.1900		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6114.9000 240NM		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6114.9000 840M	NOTE A		0.00	0.0000%	0.00	0.0000%	0.0000%
ACCOUNT 6114	Spec Purp Veh	555.27	399.11	71.8767%	796.11	199.4713%	143.3735%
6115.0000 340M		332,731.54	312,232.85	93.8393%	170,795.28	54.7013%	51.3313%
ACCOUNT 6115	Garage Work	332,731.54	312,232.85	93.8393%	170,795.28	54.7013%	51.3313%

Chart of Accounts 11/94

7-3 1/29

COMPANY:
TITLE
PERIOD:
DATE:
AUDITOR:

SBT
ANALYTICAL REVIEW
FYE 12/31/94
MAY 26, 1995
RKY

WP NO

WP 7

Acct No	ACCOUNT NAME	1992 FR REG	1993 FR REG	% INC 92 TO 93	1994 FR REG	% INC 93 TO 94	%INC 92 TO 94
6116.1100 540M	plant charges	12,134,661.77	11,938,095.63	98.3801%	10,883,814.90	91.1688%	89.6920%
6116.1900	plant clearances	(12,137,036.53)	(11,937,526.12)	98.3562%	(10,883,153.43)	91.1676%	89.6690%
6116.9000 940M	non plant exp	680,924.10	444,175.24	65.2312%	514,403.65	115.8110%	75.5449%
ACCOUNT 6116	Other Wk Equip Exp	678,549.34	444,744.75	65.5435%	515,065.12	115.8114%	75.9068%
6121.10000	Other Expenses	56,230,931.17	54,405,811.41	96.7542%	60,939,654.96	112.0095%	108.3739%
6121.1000 10M	Other Expenses	6,063,570.19	1,598,361.34	26.3601%	5,962,836.16	373.0593%	98.3387%
6121.1000 10R	Other Expenses	2,601,322.32	1,943,808.44	74.7239%	1,405,932.95	72.3288%	54.0469%
6121.1000 110M	Other Expenses	148,623.87	88,462.08	59.5208%	160,183.50	181.0759%	107.7778%
6121.8000	Not on Chart	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6121.8000 810M	Not on Chart	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
ACCOUNT 6121	Land & Bldg Exp	65,044,447.55	58,036,443.27	89.2258%	68,468,607.57	117.9752%	105.2643%
6122.1000 130M	Artwork Exp	617.02	1,905.31	308.7923%	(775.13)	-40.6826%	-125.6248%
6122.2000 230M	Furn Exp	484,447.85	0.00	0.0000%	0.00	0.0000%	0.0000%
6122.2000 30M	What is this accout?	1,564,406.65	1,964,656.06	125.5847%	6,073,882.17	309.1575%	388.2547%
6122.2000 31M		0.00	0.00	0.0000%	3,406.83	0.0000%	0.0000%
ACCOUNT 6122	Furn & Artwork Exp	2,049,471.52	1,966,561.37	95.9546%	6,076,513.87	308.9918%	296.4917%
6123.1000 430M	Office Support	5,448,684.60	2,681,407.86	49.2120%	2,936,961.95	109.5306%	53.9022%
6123.2000	Co comm equip	5,021.49	690.35	13.7479%	0.00	0.0000%	0.0000%
6123.2000 658M	Co comm equip	7,001,398.84	4,342,249.09	62.0197%	2,805,835.47	64.6171%	40.0754%
ACCOUNT 6123	Office Equip Exp	12,455,104.93	7,024,347.30	56.3973%	5,742,797.42	81.7556%	46.1080%

COMPANY: SBT
 TITLE: ANALYTICAL REVIEW
 PERIOD: FYE 12/31/94
 DATE: MAY 26, 1995
 AUDITOR: RKY

WP NO WP 7

Acct No	ACCOUNT NAME	1992 FR REG	1993 FR REG	% INC 92 TO 93	1994 FR REG	% INC 93 TO 94	%INC 92 TO 94
6124.0000		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6124.1010		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6124.1010 530M	non-CDP-other	6,063,140.98	5,925,596.82	97.7315%	2,946,439.44	49.7239%	48.5959%
6124.1020	NOTE A		0.00	0.0000%	333.43	0.0000%	0.0000%
6124.1020 630M	Data Cont and wk st	5,397,832.04	9,882,205.53	183.0773%	11,570,178.70	117.0809%	214.3486%
6124.2000		31,700,403.96	35,195,336.47	111.0249%	32,621,062.88	92.6858%	102.9042%
6124.2000 930M	CDP	29,536,149.87	31,361,430.78	106.1798%	32,359,389.13	103.1821%	109.5586%
ACCOUNT 6124	Gen Purp Comp Exp	72,697,526.85	82,364,569.60	113.2976%	79,497,403.58	96.5189%	109.3537%
6211.1000 77M	Analog Elect Exp	19,088,329.48	19,877,450.29	104.1340%	19,306,187.76	97.1261%	101.1413%
6211.1000 77R	Analog Elect Exp	14,217,883.03	11,613,757.51	81.6842%	8,493,900.33	73.1365%	59.7410%
6211.8000	Not on Chart	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6211.8000 877M	Not on Chart	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6211.9000 977M	Not on Chart	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
ACCOUNT 6211	Analog Elect Exp	33,306,212.51	31,491,207.80	94.5506%	27,800,088.09	88.2789%	83.4682%
6212.1000 377M	Digital Elect Exp	45,294,314.11	46,853,962.41	103.4434%	57,662,690.63	123.0690%	127.3067%
6212.1000 377R	Digital Elect Exp	17,383,984.86	16,719,822.79	96.1795%	16,868,464.00	100.8890%	97.0345%
6212.8000	Not on Chart	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6212.8000 887M	Not on Chart	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
ACCOUNT 6212	Digital Elect Exp	62,678,298.97	63,573,785.20	101.4287%	74,531,154.63	117.2357%	118.9106%

COMPANY: SBT
 TITLE ANALYTICAL REVIEW
 PERIOD: FYE 12/31/94
 DATE: MAY 26, 1995
 AUDITOR: RKY

WP NO WP 7

Acct No	ACCOUNT NAME	1992 FR REG	1993 FR REG	% INC 92 TO 93	1994 FR REG	% INC 93 TO 94	%INC 92 TO 94
6215.1000 37M	Step by Step	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6215.1000 37R	Step by Step	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6215.1900 937M	Not on Chart	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6215.2000 47M	Cross Bar Exp	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6215.2000 47R	Cross Bar Exp	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6215.3000 17M	Not on Chart	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6215.3000 17R	Not on Chart	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
ACCOUNT 6215	Electromechanical	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6220.1000 117M	Operat Sys -other	3,030,120.47	1,975,770.70	65.2044%	1,366,113.84	69.1433%	45.0845%
6220.1000 117R	Operat Sys -other	105,879.85	75,777.37	71.5692%	18,366.78	24.2378%	17.3468%
6220.3000 417M	Ooperat Sys-crossl	22.15	0.00	0.0000%	0.00	0.0000%	0.0000%
6220.3000 417R	Ooperat Sys-crossl	3,542.22	0.00	0.0000%	0.00	0.0000%	0.0000%
ACCOUNT 6220	Operator syst Exp	3,139,564.69	2,051,548.07	65.3450%	1,384,480.62	67.4847%	44.0979%
6231.2200 167M	Non Cellular Exp	72,679.60	13,958.72	19.2058%	34,805.53	249.3461%	47.8890%
6231.2200 167R	Non Cellular Exp	558,376.39	342,463.55	61.3320%	204,552.32	59.7297%	36.6334%
6231.2300 67M	Terrestrial Microwav	44,868.48	536,941.91	1196.7018%	53,926.58	10.0433%	120.1881%
6231.2300 67R	Exp	44,539.11	15,456.87	34.7040%	13,908.76	89.9843%	31.2282%
ACCOUNT 6231	Radio Syst Exp	720,463.58	908,821.05	126.1439%	307,193.19	33.8013%	42.6383%

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6232.1100 157M	Digital Data Syst	161,414.23	211,295.64	130.9027%	188,063.08	89.0047%	116.5096%
6232.1000 157R	Digital Data Syst	33,567.62	61,901.68	184.4089%	60,046.16	97.0025%	178.8812%
6232.1200 257M	Pair Gain other	4,449,160.97	16,539,200.41	371.7375%	16,573,347.13	100.2065%	372.5050%
6232.1200 257R	Pair Gain other	13,465,109.48	1,590,892.97	11.8149%	4,969,011.05	312.3410%	36.9029%
6232.1200 D257M	Fiber Opt Dist	10,014.21	2,075.46	20.7251%	2,619.33	126.2048%	26.1561%
6232.1200 D257R	Fiber Opt Dist	500.95	0.00	0.0000%	0.00	0.0000%	0.0000%
6232.1200 F257M	Fiber Opt Feeder	657,500.87	1,641,364.12	249.6368%	2,180,179.35	132.8273%	331.5858%
6232.1200 F257R	Fiber Opt Feeder	1,540,014.33	390,117.62	25.3321%	1,001,224.76	256.6469%	65.0140%
6232.1300 357M	Other Digital circuit	8,959,975.52	9,851,425.01	109.9492%	10,750,542.32	109.1268%	119.9841%
6232.1300 357R	Other Digital circuit	1,751,236.01	2,476,139.93	141.3938%	3,068,975.87	123.9419%	175.2463%
6232.1300 F357M		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6232.1300 F357R		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6232.1300 T357M	Fiber Opt Interoff	1,032,969.81	1,165,636.30	112.8432%	1,786,314.65	153.2480%	172.9300%
6232.1300 T357R	Fiber Opt Interoff	1,011.18	2,381.09	235.4764%	439.57	18.4609%	43.4710%
6232.1800		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6232.1800 857M		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6232.2100 457M	Analog Pair gain	35,298.63	69,786.04	197.7018%	4,213.33	6.0375%	11.9362%
6232.2100 457R	Analog Pair gain	22,880.54	3,998.37	17.4750%	0.00	0.0000%	0.0000%
6232.2900 57M	Analog Other	14,422,906.56	9,887,276.33	68.5526%	7,785,542.08	78.7430%	53.9804%
6232.2900 57R	Analog Other	4,820,274.50	3,881,453.03	80.5235%	2,578,084.94	66.4206%	53.4842%
ACCOUNT 6232	Circuit Equip Exp	51,363,835.41	47,774,944.00	93.0128%	50,948,603.62	106.6429%	99.1916%

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6311.1000 418M	BOC owned reg	153,231.92	138,513.81	90.3949%	1,051,336.39	759.0120%	686.1080%
6311.1000 418NM	BOC owned reg	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6311.1000 428NM	inmate services	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6311.1000 BD18M	not on chart	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6311.1000 BF28M	not on chart	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6311.2100	not on chart	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6311.2100 108BI	not on chart	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6311.2200 108BP	not on chart	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6311.2300 108BR	not on chart	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6311.2400 108BW	not on chart	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6311.2900	not on chart	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
ACCOUNT 6311	Stat Apparatus Exp	153,231.92	138,513.81	90.3949%	1,051,336.39	759.0120%	686.1080%
6341.1000 158M	BOC owned	1,123,380.56	1,179,352.63	104.9825%	38,910.49	3.2993%	3.4637%
6341.1000 258M	Centrex	13,658.78	22,295.84	163.2345%	5,264.18	23.6106%	38.5406%
6341.1000 258NM	Centrex	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6341.1000 58NM	Not on Chart	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6341.2100	Not on Chart	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6341.2100 208BI	Not on Chart	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6341.2200 208BP	Not on Chart	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6341.2300 208BR	Not on Chart	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6341.2400 208BW	Not on Chart	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6341.2900	Not on Chart	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
ACCOUNT 6341	Large PBX Exp	1,137,039.34	1,201,648.47	105.6822%	44,174.67	3.6762%	3.8851%

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6351.1000	Coin Op & Univ	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6351.1000 188E	Coin Op Public	1,805,403.66	1,377,892.84	76.3205%	1,251,014.84	90.7919%	69.2928%
6351.1000 188M	Coin Op Public	9,071,277.51	9,264,003.56	102.1246%	8,330,945.14	89.9281%	91.8387%
6351.1000 188Y	Coin Op Public	(425,336.63)	(260,154.33)	61.1643%	(227,376.09)	87.4005%	53.4579%
6351.1000 189E	Coin Op Public	NOTE A	44,245.50	0.0000%	204,698.77	462.6431%	0.0000%
6351.1000 189M	Coin Op Semi Public	NOTE A	94,360.26	0.0000%	458,272.41	485.6625%	0.0000%
6351.1000 189Y	Coin Op Semi Public	NOTE A	6,208.62	0.0000%	48,944.37	788.3293%	0.0000%
6351.1000 88E	Universal Public	2,860.41	591.67	20.6848%	5,160.73	872.2311%	180.4192%
6351.1000 88M	Universal Public	143,869.80	42,738.13	29.7061%	62,357.88	145.9069%	43.3433%
6351.1000 88Y	Universal Public	879.85	1,181.62	134.2979%	4,609.41	390.0924%	523.8859%
6351.1000 89E	Univ-SemiPublic	NOTE A	43.85	0.0000%	9,099.86	20752.2463%	0.0000%
6351.1000 89M	Univ-SemiPublic	NOTE A	83.48	0.0000%	590.34	707.1634%	0.0000%
6351.1000 89Y	Univ-SemiPublic	NOTE A	26.59	0.0000%	215.62	810.9064%	0.0000%
6351.2000 288E	Coinless Public	62,820.78	115,032.82	183.1127%	76,856.38	66.8126%	122.3423%
6351.2000 288M	Coinless Public	256,314.85	281,540.08	109.8415%	234,726.98	83.3725%	91.5776%
6351.2000 288Y	Coinless Public	5,772.05	(4,461.62)	-77.2970%	7,806.24	-174.9643%	135.2421%
6351.2000 289E	Coinless Semi pub	NOTE A	551.22	0.0000%	9,708.04	1761.1915%	0.0000%
6351.2000 289M	Coinless Semi pub	NOTE A	792.34	0.0000%	6,440.09	812.7938%	0.0000%
6351.2000 289Y	Coinless Semi pub	NOTE A	0.00	0.0000%	369.12	0.0000%	0.0000%
6351.3000 78E	Public CPe	198,439.44	59,069.34	29.7669%	98,346.66	166.4936%	49.5600%
6351.3000 78M	Public CPe	40,902.38	16,665.68	40.7450%	69,009.15	414.0794%	168.7167%
6351.3000 78Y	Public CPe	2,584.76	208.70	8.0743%	148.34	71.0781%	5.7390%
6351.9000 988E	Other Public	1,069,959.66	694,702.07	64.9279%	411,600.01	59.2484%	38.4687%
6351.9000 988M	Other Public	2,909,276.14	1,621,186.77	55.7247%	2,381,029.07	146.8695%	81.8427%
6351.9000 988Y	Other Public	345,411.88	182,047.95	52.7046%	136,243.19	74.8392%	39.4437%
6351.9000 989E	Other SemiPublic	NOTE A	67.56	0.0000%	9,831.81	14552.7087%	0.0000%
6351.9000 989M	Other SemiPublic	NOTE A	77.04	0.0000%	9,243.01	11997.6765%	0.0000%

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6351.9000 989Y	Other SemiPublic						
	NOTE A		0.00	0.0000%	510.63	0.0000%	0.0000%
ACCOUNT 6351	Public Tel Terminal	15,490,436.54	13,538,701.74	87.4004%	13,600,402.00	100.4557%	87.7987%
	Dig Non CPE						
6362.1000 358M	Dig data sev	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6362.1000 358NM	Dig NCTE	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6362.1000 378M	Dig NCTE - reg	286,901.84	539,899.67	188.1827%	416,374.91	77.1208%	145.1280%
6362.2000 558M	Analog netwk term	1,922,286.19	2,852,603.73	148.3964%	2,463,444.91	86.3578%	128.1518%
6362.3000 758M	Sub Pair Gain	547,108.89	465,198.83	85.0286%	60,106.59	12.9206%	10.9862%
6362.3000 B758M	not on chart	NOTE A	NOTE B	0.0000%	309.52	0.0000%	0.0000%
6362.3000 D758M	Fiber Opt Dist FI	2,620.03	2,316.94	88.4318%	2,773.26	119.6949%	105.8484%
6362.3000 F758M	Fiber Opt Feeder FI	12,605.39	100,909.41	800.5259%	146,013.15	144.6973%	1158.3390%
6362.4110 97BI	Inside Wire I&R	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6362.4120 97BP	Inside Service Plan	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6362.4130 97BR	Inside Maint	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6362.4140 97BW	Inside warranty	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6362.4190	Other Exp	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6362.4210	NonBasic	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6362.4210 98BI	not on chart	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6362.4210 98EI	Install& Rearang	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6362.4210 98FI	Install& Rearang	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6362.4210 98KI	install& Rearang	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6362.4220 98BP		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6362.4220 98EP		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6362.4230 98BR		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6362.4230 98ER		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6362.4230 98FR	Repair Time & Mat	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%

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6362.4230 98KR	Repair Time & Mat	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6362.4240 98BW		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6362.4240 98EW		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6362.4240 98FW		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6362.4240 98KW		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6362.4290		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6362.5110		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6362.5110 308BI		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6362.5120 308BP		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6362.5130 308BR		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6362.5140 308BW		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6362.5190		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6362.5210		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6362.5210 408BI		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6362.5220 408BP		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6362.5230 408BR		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6362.5240 408BW		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6362.5290		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6362.6100 108BP		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6362.6100 108BR		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6362.6100 108BW		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6362.6200 208BP		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6362.6200 208BR		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6362.6200 208BW		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6362.7000	NOTE A	0.00	0.00	0.0000%	1,626,127.69	0.0000%	0.0000%
6362.9100 928M		87,539.23	144,866.02	165.4870%	158,146.81	109.1676%	180.6582%
6362.9900 68E		9,187,172.21	8,491,800.87	92.4311%	7,448,058.73	87.7088%	81.0702%

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6362.9900 68M		2,494,408.81	11,022,375.16	441.8833%	9,764,549.53	88.5884%	391.4575%
6362.9900 68R		6,121,573.54	0.00	0.0000%	0.00	0.0000%	0.0000%
6362.9900 68y	Other-Reg Network	359,279.97	237,856.30	66.2036%	407,872.21	171.4784%	113.5249%
6362.9900 948NM		NOTE A	NOTE B	0.0000%	0.00	0.0000%	0.0000%
6362.9900 958M		2,216,992.09	3,014,725.52	135.9827%	3,083,442.29	102.2794%	139.0822%
6362.9900 958NM		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6362.9900 968NM		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6362.9900 978NM		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6362.9900 B958M		326.39	24,298.74	7444.6950%	0.00	0.0000%	0.0000%
6362.9900 BD28M		(10,968.62)	0.00	0.0000%	0.00	0.0000%	0.0000%
6362.9900 BF28M		360.97	35.28	9.7737%	105.47	298.9512%	29.2185%
6362.9900 D958M		15,363.93	8,519.78	55.4531%	3,409.29	40.0162%	22.1902%
6362.9900 F958M		0.00	673.24	0.0000%	2,282.49	339.0307%	0.0000%
ACCOUNT 6362	Oth Term Equip Exp	23,243,570.86	26,906,079.49	115.7571%	25,583,016.85	95.0827%	110.0649%
6411.1000 1M	Poles Exp	5,634,655.63	6,292,554.64	111.6759%	9,531,719.47	151.4761%	169.1624%
6411.1000 1R	Not on Chart	54,183.48	0.00	0.0000%	0.00	0.0000%	0.0000%
6411.1000 21M	Poles Exp	997,550.95	1,621,237.42	162.5218%	893,202.10	55.0938%	89.5395%
6411.1000 21R	Not on Chart	359,791.18	0.00	0.0000%	0.00	0.0000%	0.0000%
ACCOUNT 6411	POLES EXP	7,046,181.24	7,913,792.06	112.3132%	10,424,921.57	131.7311%	147.9514%

(6411.1000
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6421.1000 248M	Metallic serv drop	Note a	0.00	0.0000%	15,327,474.93	^{100%} 0.0000%	0.0000%	
6421.1100 12M	Build Ent		4,144,780.26	7,345,704.21	177.2278%	8,517,882.75	115.9573%	205.5087%
6421.1100 12R			1,547,802.71	0.00	0.0000%	0.00	0.0000%	0.0000%
6421.1100 22M	Other - Cable		(11,695,749.46)	36,822,398.47	-314.8357%	38,280,120.10	103.9588%	-327.2994%
6421.1100 22R			48,716,634.47	0.00	0.0000%	0.00	0.0000%	0.0000%
6421.1100 298M	Local ntwk assgn.		4,017,845.84	3,969,932.69	98.8075%	3,366,182.87	84.7919%	83.7808%
6421.1100 B12M			38.79	4,297.05	11077.7262%	0.00	0.0000%	0.0000%
6421.1100 B22M		Note a		3,393.10	0.0000%	0.00	0.0000%	0.0000%
6421.2000 398M	Nonmetallic		0.00	458.60	0.0000%	11.17	2.4357%	0.0000%
6421.2000 812M			0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6421.2000 812R			0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6421.2000 822M			0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6421.2000 822R			0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6421.2000 D12M			109.69	0.00	0.0000%	0.00	0.0000%	0.0000%
6421.2000 D12R			0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6421.2000 D22M			0.00	460.90	0.0000%	0.00	0.0000%	0.0000%
6421.2000 F12M			13,006.39	13,847.70	106.4684%	50,286.16	363.1373%	386.6266%
6421.2000 F12R			2,112.57	0.00	0.0000%	0.00	0.0000%	0.0000%
6421.2000 F22M			25,986.97	49,522.25	190.5657%	41,896.35	84.6011%	161.2206%
6421.2000 F22R			39,388.93	0.00	0.0000%	0.00	0.0000%	0.0000%
6421.2000 T12M			328.95	2,278.54	692.6706%	613.30	26.9164%	186.4417%
6421.2000 T22M			69.45	0.00	0.0000%	1,111.51	0.0000%	1600.4464%
6421.2000 T22R			1,386.47	0.00	0.0000%	0.00	0.0000%	0.0000%
6421.2900 982M			0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
ACCOUNT 6421	Aerial Cable Exp		46,813,742.03	48,212,293.51	102.9875%	65,585,579.14	136.0350%	140.0990%

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6422.1000 5M		10,057,163.26	20,106,724.70	199.9244%	18,758,992.83	93.2971%	186.5237%
6422.1000 5R		7,984,442.37	0.00	0.0000%	0.00	0.0000%	0.0000%
6422.1100 B5M		1,467.25	151.38	10.3173%	0.00	0.0000%	0.0000%
6422.1800		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6422.2000 85M		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6422.2000 85R		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6422.2000 D5M		304.70	0.00	0.0000%	0.00	0.0000%	0.0000%
6422.2000 D5R		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6422.2000 F5M		217,646.37	343,840.99	157.9815%	535,737.24	155.8096%	246.1503%
6422.2000 F5R		121,691.40	0.00	0.0000%	0.00	0.0000%	0.0000%
6422.2000 T5M		11,787.04	52,910.36	448.8859%	40,817.78	77.1452%	346.2937%
6422.2000 T5R		702.81	0.00	0.0000%	0.00	0.0000%	0.0000%
6422.2100 BF5R		0.52	0.00	0.0000%	0.00	0.0000%	0.0000%
6422.2900 985M		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
ACCOUNT 6422		18,395,205.72	20,503,627.43	111.4618%	19,335,547.85	94.3031%	105.1119%
6423.1000 45M		37,424,867.56	136,097,756.38	363.6559%	136,727,336.53	100.4626%	365.3382%
6423.1000 45R		71,567,872.30	0.00	0.0000%	0.00	0.0000%	0.0000%
6423.1000 548M			0	0.0000%	16419130.82	0.0000%	0.0000%
6423.1000 598M	Bur Cab metallic	6,814,382.11	7,065,804.64	103.6896%	8,302,614.10	117.5042%	121.8396%
6423.1100 B45M	Bur Cab metallic	38,388.30	145,767.65	379.7190%	165,325.06	113.4168%	430.6652%
6423.1100 B45R		23,881.13	0.00	0.0000%	0.00	0.0000%	0.0000%
6423.1800		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6423.2000 498M		61,883.89	0.00	0.0000%	12.87	0.0000%	0.0208%
6423.2000 845M		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6423.2000 845R		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%

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6423.2000 D45M		0.00	2,882.69	0.0000%	1,701.66	59.0303%	0.0000%
6423.2000 D45R		2,115.84	0.00	0.0000%	0.00	0.0000%	0.0000%
6423.2000 F45M		155,798.38	315,072.91	202.2312%	469,387.87	148.9775%	301.2790%
6423.2000 F45R		184,710.48	0.00	0.0000%	0.00	0.0000%	0.0000%
6423.2000 T45M		10,503.62	64,617.80	615.1955%	21,823.69	33.7735%	207.7730%
6423.2000 T45R		9,923.47	0.00	0.0000%	0.00	0.0000%	0.0000%
6423.2100 B845R		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6423.2100 BD45M		10,968.66	0.00	0.0000%	0.00	0.0000%	0.0000%
6423.2100 BD45R		1.03	0.00	0.0000%	0.00	0.0000%	0.0000%
6423.2100 BF45M		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6423.2100 BF45R		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6423.2800 856M		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
			0.00	0.0000%			
ACCOUNT 6423	Buried Cable Exp	116,305,296.77	143,691,902.07	123.5472%	162,107,332.60	112.8159%	139.3809%
6424.1000 6M		81,853.89	15,368.99	18.7761%	66,747.05	434.2969%	81.5441%
6424.1000 6R		2,506.41	0.00	0.0000%	0.00	0.0000%	0.0000%
6424.1800		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6424.2000 86M		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6424.2000 86R		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6424.2000 F6M		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6424.2000 T6M		NOTE A	NOTE B	0.0000%	21,528.35	0.0000%	0.0000%
				0.0000%			
ACCOUNT 6424	Submarine Cable	84,360.30	15,368.99	18.2183%	88,275.40	574.3735%	104.6409%

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6426.1000 52E		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6426.1000 52M		930,197.55	1,481,049.32	159.2188%	1,424,875.70	96.2072%	153.1799%
6426.1000 52R		516,578.66	0.00	0.0000%	0.00	0.0000%	0.0000%
6426.1000 52Y		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6426.2000 852M		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6426.2000 852R		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6426.2000 D52M		320.63	0.00	0.0000%	0.00	0.0000%	0.0000%
6426.2000 F52M		457.30	975.36	213.2867%	0.00	0.0000%	0.0000%
6426.2000 F52R		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6426.2000 T52M		402.15	0.00	0.0000%	0.00	0.0000%	0.0000%
ACCOUNT 6426	Intra Bldg Cable	1,447,956.29	1,482,024.68	102.3529%	1,424,875.70	96.1439%	98.4060%
6431.0000 3M		14,065.44	(6,259.11)	-44.4999%	0.00	0.0000%	0.0000%
6431.0000 3R		58,626.98	0.00	0.0000%	0.00	0.0000%	0.0000%
ACCOUNT 6431		72,692.42	(6,259.11)	-8.6104%	0.00	0.0000%	0.0000%
6441.0000 4M		2,522,920.49	3,002,244.42	118.9988%	3,378,028.97	112.5168%	133.8936%
6441.0000 4R		27,427.85	0.00	0.0000%	0.00	0.0000%	0.0000%
6441.8000		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
ACCOUNT 6441	Conduit Sys Exp	2,550,348.34	3,002,244.42	117.7190%	3,378,028.97	112.5168%	132.4536%
6511.0000		0.00	0.00	0.0000%	4,993.06	0.0000%	0.0000%
ACCOUNT 6511		0.00	0.00	0.0000%	4,993.06	0.0000%	0.0000%

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6512.1100	Prov- Other	6,714,753.78	7,797,913.68	116.1310%	6,982,243.86	89.5399%	103.9836%
6512.1200		719,098.25	661,271.94	91.9585%	479,367.98	72.4918%	66.6624%
6512.1700		(7,816,406.91)	(8,464,405.05)	108.2902%	(7,401,695.44)	87.4450%	94.6943%
6512.2100		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6512.2700		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6512.3100		1,038,703.66	0.00	0.0000%	0.00	0.0000%	0.0000%
6512.3700		(826,236.25)	0.00	0.0000%	0.00	0.0000%	0.0000%
6512.4100		9,949,226.98	10,949,037.31	110.0491%	10,887,269.97	99.4359%	109.4283%
6512.4700	Transfers	(8,840,060.55)	(10,557,684.46)	119.4300%	(10,897,775.09)	103.2213%	123.2772%
6512.6000	Inv Adj	2,534,518.22	(224,045.81)	-8.8398%	2,126,477.06	-949.1260%	83.9006%
ACCOUNT 6512	Provisioning Exp	3,473,597.18	162,087.61	4.6663%	2,175,888.34	1342.4150%	62.6408%
6531.0000		10,292,076.80	11,095,361.06	107.8049%	10,710,638.43	96.5326%	104.0668%
ACCOUNT 6531	Power Exp	10,292,076.80	11,095,361.06	107.8049%	10,710,638.43	96.5326%	104.0668%

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6532.1000		11,822,456.39	10,310,729.61	87.2131%	9,047,161.21	87.7451%	76.5252%
6532.2000		(203.37)	(6,731.32)	3309.8884%	0.00	0.0000%	0.0000%
6532.2000 698E		5,869,548.14	6,146,794.67	104.7235%	5,219,148.17	84.9085%	88.9191%
6532.2000 798E		913,099.10	664,027.96	72.7224%	912,677.16	137.4456%	99.9538%
6532.2000 7TM		9,539,473.49	9,635,890.39	101.0107%	8,450,370.56	87.6968%	88.5832%
6532.2000 898E		(584,787.55)	550,509.48	-94.1384%	619,482.24	112.5289%	-105.9329%
6532.8000		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6532.8000 807M		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6532.8000 87M		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6532.9000 97M		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
ACCCOUNT 6532		27,559,586.20	27,301,220.79	99.0625%	24,248,839.34	88.8196%	87.9870%
6533.1000		(72.69)	0.00	0.0000%	0.00	0.0000%	0.0000%
6533.1000 31T		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6533.1000 41T		7,207,001.56	6,955,401.77	96.5090%	6,041,841.88	86.8655%	83.8329%
6533.1000 51T		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6533.1000 61T		27,401,595.94	34,795,891.57	126.9849%	32,392,079.18	93.0917%	118.2124%
6533.1000 71T		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6533.2000 41E		4,183,496.23	5,033,793.75	120.3250%	4,674,774.44	92.8678%	111.7432%
6533.3100 14P		790,120.92	688,844.34	87.1821%	673,857.29	97.8243%	85.2853%
6533.3200		6,924.78	59,612.66	860.8600%	54,867.05	92.0393%	792.3291%
6533.3200 24P		4,139,866.06	4,878,215.92	117.8351%	4,624,804.02	94.8052%	111.7139%
6533.3300 14W		2,757,505.69	1,530,802.06	55.5140%	1,010,606.22	66.0181%	36.6493%
6533.3400		1,448.71	47,814.87	3300.5136%	65,079.29	136.1068%	4492.2234%
6533.3400 24W		9,101,036.08	7,001,469.93	76.9305%	7,492,012.81	107.0063%	82.3204%
6533.3500 74T		4,032,808.93	4,443,602.53	110.1863%	3,125,027.60	70.3264%	77.4901%

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6533.4100 81T		474,366.97	548,757.80	115.6821%	542,115.74	98.7896%	114.2819%
6533.4100 91T	NOTE A		NOTE B	0.0000%	43,030.41	0.0000%	0.0000%
6533.4200 81E		31,086.77	29,079.57	93.5432%	175,478.85	603.4438%	564.4808%
6533.4200 91E	NOTE A		NOTE B	0.0000%	41,636.42	0.0000%	0.0000%
ACCOUNT 6533		60,127,185.95	66,013,286.77	109.7894%	60,957,211.20	92.3408%	101.3804%
6534.0000		86,700,923.82	88,678,645.69	102.2811%	83,589,081.23	94.2607%	96.4108%
ACCOUNT 6534		86,700,923.82	88,678,645.69	102.2811%	83,589,081.23	94.2607%	96.4108%
6535.0000		75,300,551.77	72,913,096.63	96.8294%	73,858,412.66	101.2965%	98.0848%
ACCOUNT 6535		75,300,551.77	72,913,096.63	96.8294%	73,858,412.66	101.2965%	98.0848%
6540.2000		12,801,651.72	11,176,860.59	87.3080%	10,019,905.89	89.6487%	78.2704%
ACCOUNT 6540		12,801,651.72	11,176,860.59	87.3080%	10,019,905.89	89.6487%	78.2704%
6561.1100	<i>Depreciation</i>	694,612,242.44	700,154,195.21	100.7978%	663,343,322.34	94.7425%	95.4984%
6561.1800		1,117,622.50	1,139,719.14	101.9771%	0.00	0.0000%	0.0000%
6561.1900		58.81	56.05	95.3069%	0.00	0.0000%	0.0000%
6561.2100		0.00	13,825.00	0.0000%	0.00	0.0000%	0.0000%
6561.2400		23,980,351.72	0.00	0.0000%	0.00	0.0000%	0.0000%
6561.9000		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
ACCOUNT 6561		719,710,275.47	701,307,795.40	97.4431%	663,343,322.34	94.5866%	92.1681%

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6562.0000		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
ACCOUNT 6562		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6563.1000	Capital lease	1,976,005.39	1,579,315.88	79.9247%	1,345,717.20	85.2089%	68.1029%
6563.2000	Leashld improv	771,687.54	919,526.75	119.1579%	1,058,622.48	115.1269%	137.1828%
ACCOUNT 6563	amort exp-tang	2,747,692.93	2,498,842.63	90.9433%	2,404,339.68	96.2181%	87.5039%
6564.0000		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
ACCOUNT 6564	Amort Exp--Intang	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6565.1000		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
6565.2000		3,670,747.23	3,660,566.28	99.7226%	3,669,542.30	100.2452%	99.9672%
ACCOUNT 6565	Amort Exp- other	3,670,747.23	3,660,566.28	99.7226%	3,669,542.30	100.2452%	99.9672%
6611.0000		18,598,775.58	18,807,925.37	101.1245%	20,356,270.38	108.2324%	109.4495%
ACCOUNT 6611	Product Mgmt	18,598,775.58	18,807,925.37	101.1245%	20,356,270.38	108.2324%	109.4495%
6612.0000		61,777,824.33	67,168,479.05	108.7259%	74,502,557.74	110.9189%	120.5976%
ACCOUNT 6612	Ssales	61,777,824.33	67,168,479.05	108.7259%	74,502,557.74	110.9189%	120.5976%

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6613.0000		15,615,196.26	13,399,586.07	85.8112%	15,745,565.79	117.5079%	100.8349%
ACCOUNT 6613	Product Adv	15,615,196.26	13,399,586.07	85.8112%	15,745,565.79	117.5079%	100.8349%
6621.0000		20,220,977.35	20,488,817.44	101.3246%	21,137,441.22	103.1657%	104.5322%
ACCOUNT 6621	Call Compl services	20,220,977.35	20,488,817.44	101.3246%	21,137,441.22	103.1657%	104.5322%
6622.1000		2,144,835.63	2,207,370.93	102.9156%	2,425,369.69	109.8759%	113.0795%
6622.2000		55,894,206.83	59,328,668.50	106.1446%	59,440,155.26	100.1879%	106.3440%
ACCOUNT 6622	Number Services	58,039,042.46	61,536,039.43	106.0252%	61,865,524.95	100.5354%	106.5929%
6623.0000		238,321,115.14	257,019,642.68	107.8459%	269,276,100.63	104.7687%	112.9888%
ACCOUNT 6623	Customer Services CORPORATE OPERATIONS EXP	238,321,115.14	257,019,642.68	107.8459%	269,276,100.63	104.7687%	112.9888%
6711.0000		9,208,971.72	8,638,723.80	93.8077%	7,829,073.90	90.6277%	85.0157%
ACCOUNT 6711	Executive	9,208,971.72	8,638,723.80	93.8077%	7,829,073.90	90.6277%	85.0157%
6712.0000		4,426,546.86	3,117,179.08	70.4201%	3,788,825.94	121.5466%	85.5933%
ACCOUNT 6712	Planning	4,426,546.86	3,117,179.08	70.4201%	3,788,825.94	121.5466%	85.5933%

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6721.0000		35,482,687.17	35,284,815.83	99.4423%	35,260,766.84	99.9318%	99.3746%
ACCOUNT 6721	Account and Financ	35,482,687.17	35,284,815.83	99.4423%	35,260,766.84	99.9318%	99.3746%
6722.0000		21,923,966.54	21,384,744.79	97.5405%	21,444,169.89	100.2779%	97.8115%
ACCOUNT 6722	External Relations	21,923,966.54	21,384,744.79	97.5405%	21,444,169.89	100.2779%	97.8115%
6723.0000		25,569,957.25	23,298,245.01	91.1157%	33,997,090.91	145.9213%	132.9572%
ACCOUNT 6723	Human Resources	25,569,957.25	23,298,245.01	91.1157%	33,997,090.91	145.9213%	132.9572%
6724.0000		58,044,494.02	64,476,142.55	111.0805%	106,543,669.35	165.2451%	183.5552%
ACCOUNT 6724	Info Mgmt	58,044,494.02	64,476,142.55	111.0805%	106,543,669.35	165.2451%	183.5552%
6725.0000		8,048,573.50	10,566,025.79	131.2782%	12,034,424.77	113.8974%	149.5225%
ACCOUNT 6725	Legal	8,048,573.50	10,566,025.79	131.2782%	12,034,424.77	113.8974%	149.5225%
6726.0000		9,949,186.75	9,616,487.16	96.6560%	8,990,836.25	93.4940%	90.3675%
ACCOUNT 6726	Procurement	9,949,186.75	9,616,487.16	96.6560%	8,990,836.25	93.4940%	90.3675%
6727.0000		11,424,261.06	10,606,177.10	92.8391%	8,639,523.52	81.4575%	75.6244%
ACCOUNT 6727	R&D	11,424,261.06	10,606,177.10	92.8391%	8,639,523.52	81.4575%	75.6244%

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Other G&a							
6728.1100	Benefit Pln Pay	6,115,153.64	6,472,924.82	105.8506%	7,383,939.37	114.0742%	120.7482%
6728.1200	Oth Bene pay-Activ	903,639.94	1,214.24	0.1344%	1,701.77	140.1510%	0.1883%
6728.1300	Other-retired	(6,391,211.14)	(3,295,109.19)	51.5569%	(3,893,860.64)	118.1709%	60.9252%
6728.1400	Gp Inc Ret and Sep:	22,429,237.74	(66,590.06)	-0.2969%	11,048.37	-16.5916%	0.0493%
6728.1500	Rehab-Active	0.00	188.44	0.0000%	0.00	0.0000%	0.0000%
6728.1610	LT Disab plan	74.46	5,847.69	7853.4649%	9,092.52	155.4891%	12211.2812%
6728.1900	Oth Bene Exp	162,315.33	27,689,943.18	17059.3518%	2,847,777.90	10.2845%	1754.4725%
6728.2000	Accidents& Dam	2,263,827.42	3,768,222.94	166.4536%	7,176,166.17	190.4390%	316.9926%
6728.3000	Insurance	1,358,320.79	1,307,489.34	96.2578%	1,388,276.06	106.1788%	102.2053%
6728.4000	Gen'l Security	4,655,097.56	5,092,376.12	109.3935%	4,870,032.25	95.6338%	104.6172%
6728.5000	Centralized Serv	25,934,219.21	25,299,686.54	97.5533%	24,438,210.14	96.5949%	94.2315%
6728.7100	Intra Co-Gross Det	40,849,266.92	38,928,770.68	95.2986%	48,043,030.53	123.4127%	117.6105%
6728.7200	Intra Co gros cr	(1,127,204.39)	0.00	0.0000%	0.00	0.0000%	0.0000%
6728.8000	Not on Chart	1,858,392.00	774,522.70	41.6770%	0.00	0.0000%	0.0000%
6728.9000	Other	12,603,525.06	107,665,558.28	854.2496%	24,810,351.82	23.0439%	196.8525%
ACCOUNT 6728	Other G&A	111,614,654.54	213,645,045.72	191.4131%	117,085,766.26	54.8039%	104.9018%
6790.0000		NOTE A	NOTE B	0.0000%	20,912.00	0.0000%	0.0000%
ACCOUNT 6790	Prov for Uncoll N/R	NOTE A	NOTE B	0.0000%	20,912.00	0.0000%	0.0000%
OPERATING INCOME AND EXP							
7110.0000		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
ACCOUNT 7110	Inc from Custom Wc	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%

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7140.0000		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
ACCOUNT 7140	Gains/Loss foreign	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
7150.1000		(1,692.52)	(423,427.66)	25017.5868%	(65,648.51)	15.5041%	3878.7435%
7150.2000		259.42	66,248.63	25537.2099%	(114,280.00)	-172.5017%	-44052.1163%
ACCOUNT 7150	Gains/loss land art	(1,433.10)	(357,179.03)	24923.5245%	(179,928.51)	50.3749%	12555.1957%
7160.1000		(322,385.73)	(461,827.94)	143.2532%	(17,484.71)	3.7860%	5.4235%
7160.2000		414,503.49	53,890.63	13.0012%	(26,426.24)	-49.0368%	-6.3754%
ACCOUNT 7160	Other Gains/loss	92,117.76	(407,937.31)	-442.8433%	(43,910.95)	10.7641%	-47.6683%
	operating taxes					0.0000%	0.0000%
7210.1100		294,047.00	0.00	0.0000%	0.00	0.0000%	0.0000%
7210.1200		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
7210.1300		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
7210.2100		(24,802,330.00)	(25,218,784.00)	101.6791%	(20,603,603.00)	81.6994%	83.0712%
7210.2200		(118,571.00)	(135,738.00)	114.4782%	51,723.00	-38.1050%	-43.6220%
7210.2300		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
ACCOUNT 7210	Operat itc-net	(24,626,854.00)	(25,354,522.00)	102.9548%	(20,551,880.00)	81.0580%	83.4531%

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7220.1000		162,730,900.91	233,301,355.24	143.3664%	234,573,032.43	100.5451%	144.1478%
7220.2000		1,794,314.00	381,571.00	21.2656%	(1,368.44)	-0.3586%	-0.0763%
7220.3000		1,186.00	652.00	54.9747%	0.58	0.0890%	0.0489%
7220.4000		879,541.05	1,045,184.36	118.8329%	1,043,133.53	99.8038%	118.5998%
ACCOUNT 7220	Oper FIT	165,405,941.96	234,728,762.60	141.9107%	235,614,798.10	100.3775%	142.4464%
7230.0000	NOTE A		NOTE B	0.0000%	37,841,599.13	0.0000%	0.0000%
7230.1000		31,037,790.96	36,986,593.02	119.1663%	1,899,186.75	5.1348%	6.1189%
7230.2000		218,667.00	121,326.00	55.4844%	(109.50)	-0.0903%	-0.0501%
7230.3000		(3,550.00)	(2,093.00)	58.9577%	1.37	-0.0655%	-0.0386%
ACCOUNT 7230	Oper State & local ta	31,252,907.96	37,105,826.02	118.7276%	39,740,677.75	107.1009%	127.1583%
7240.1100		104,466,712.37	105,824,932.58	101.3001%	108,848,045.03	102.8567%	104.1940%
7240.1200		236,263.00	0.00	0.0000%	0.00	0.0000%	0.0000%
7240.1300		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
7240.1400		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
7240.1500		(219,871.17)	(320,523.44)	145.7778%	(329,372.67)	102.7609%	149.8026%
7240.2100		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
7240.2110		52,279,943.00	56,192,203.00	107.4833%	57,616,516.11	102.5347%	110.2077%
7240.2120		6,709,472.00	7,633,563.00	113.7729%	7,827,039.79	102.5346%	116.6566%
7240.2200		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
7240.2210		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
7240.2300		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
7240.2310		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
7240.2400		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%

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7240.2410		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
7240.3000		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
7240.4000		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
7240.9000		30,733.29	(2,513.27)	-8.1777%	272,047.47	-10824.4427%	885.1882%
7240.9100	NOTE A		NOTE B	0.0000%	33,353.03	0.0000%	0.0000%
7240.9200	NOTE A		NOTE B	0.0000%	129,199.00	0.0000%	0.0000%
ACCOUNT 7240	Oper Other Taxes Prov for Deferred Oper Inc Tax - Net	163,503,252.49	169,327,661.87	103.5623%	174,396,827.76	102.9937%	106.6626%
7250.1110	NOTE A		NOTE B	0.0000%	12,586,922.00	0.0000%	0.0000%
7250.1111	(12,337,768.00)		(17,549,799.00)	142.2445%	(271,737.60)	1.5484%	2.2025%
7250.1112	(1,120,763.00)		26,095.00	-2.3283%	(2,836.87)	-10.8713%	0.2531%
7250.1113	8.00		29.00	362.5000%	0.18	0.6207%	2.2500%
7250.1120	NOTE A		NOTE B	0.0000%	(8,221,041.00)	0.0000%	0.0000%
7250.1121	(5,156,183.00)		(4,166,585.00)	80.8075%	(13,028.78)	0.3127%	0.2527%
7250.1210	NOTE A		NOTE B	0.0000%	396,461.00	0.0000%	0.0000%
7250.1211	8,245,792.00		6,065,759.00	73.5619%	(28,090.33)	-0.4631%	-0.3407%
7250.1212	(19,138.00)		79,938.00	-417.6925%	(156.71)	-0.1960%	0.8188%
7250.1213	(3,416.00)		3355	-98.2143%	(1.08)	-0.0322%	0.0316%
7250.1220	NOTE A		NOTE B	0.0000%	(1,334,867.00)	0.0000%	0.0000%
7250.1221	(789,520.00)		(859,303.00)	108.8387%	(3,140.78)	0.3655%	0.3978%
7250.2110	(2,978,162.50)		(4,685,075.76)	157.3143%	(3,039,623.87)	64.8789%	102.0637%
7250.2120	(6,906,397.34)		(464,586.35)	6.7269%	(591,184.41)	127.2496%	8.5600%
7250.2130	12,757.16		0.00	0.0000%	0.00	0.0000%	0.0000%
7250.2140	(763,727.00)		(318,669.00)	41.7255%	0.00	0.0000%	0.0000%
7250.2150	0.00		0.00	0.0000%	0.00	0.0000%	0.0000%
7250.2190	15,016,734.84		(49,079,970.83)	-326.8352%	(45,728,962.52)	93.1724%	-304.5200%

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7250.2210		(239,181.27)	(666,453.95)	278.6397%	(451,782.51)	67.7890%	188.8871%
7250.2220		(840,809.33)	22,531.58	-2.6797%	(65,617.24)	-291.2234%	7.8041%
7250.2230		(37,527.68)	0.00	0.0000%	0.00	0.0000%	0.0000%
7250.2240		(135,019.00)	(55,438.00)	41.0594%	0.00	0.0000%	0.0000%
7250.2290		(1,030,467.98)	(5,190,446.85)	503.6980%	(4,023,956.98)	77.5262%	390.4980%
ACCOUNT 7250	def Oper Inc Tax Ne	(9,082,788.10)	(76,838,620.16)	845.9805%	(50,792,644.50)	66.1030%	559.2186%
7310.0000		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
ACCOUNT 7310	Dividend Income	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
7320.1000		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
7320.2000		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
7320.3000		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
7320.9000		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
ACCOUNT 7320	Interest Income	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
7340.0000		(1,924,032.17)	(4,442,318.26)	230.8859%	(2,224,630.37)	50.0781%	115.6233%
ACCOUNT 7340	AFUDC	(1,924,032.17)	(4,442,318.26)	230.8859%	(2,224,630.37)	50.0781%	115.6233%

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7350.1000		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
7350.2000		0.00	5,463.50	0.0000%	(102,480.00)	-1875.7207%	0.0000%
ACCOUNT 7350	Gains/Loss Disp Prc Prop	0.00	5,463.50	0.0000%	(102,480.00)	-1875.7207%	0.0000%
7360.1000		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
7360.2000		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
7360.3000		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
7360.4000		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
7360.5000		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
7360.7000			0.00	0.0000%	0.00	0.0000%	0.0000%
7360.7100			0.00	0.0000%	0.00	0.0000%	0.0000%
7360.7200			0.00	0.0000%	0.00	0.0000%	0.0000%
7360.9000		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
ACCOUNT 7360	Other NonOper Income	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%

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7370.1000		515,996.23	563,993.29	109.3018%	890,191.66	157.8373%	172.5190%
7370.2000		3,460,078.57	3,671,355.85	106.1061%	3,229,624.80	87.9682%	93.3396%
7370.3100		27,383.70	32,888.47	120.1024%	23,880.23	72.6097%	87.2060%
7370.3200		24,135.91	22,436.02	92.9570%	17,361.06	77.3803%	71.9304%
7370.3900		9,861.61	14,743.70	149.5060%	17,716.77	120.1650%	179.6539%
7370.4000		88,270.94	110,129.25	124.7627%	72,493.43	65.8258%	82.1260%
7370.5000		714,255.85	535,004.87	74.9038%	665,089.20	124.3146%	93.1164%
7370.6100		87,516.77	74,761.33	85.4251%	109,257.18	146.1413%	124.8414%
7370.6200		3,857.45	17,110.97	443.5824%	16,992.60	99.3082%	440.5138%
7370.9000		5,019,829.29	8,906,069.82	177.4178%	2,432,701.73	27.3151%	48.4618%
ACCOUNT 7370	Inc Sinking and other Funds	9,951,186.32	13,948,493.57	140.1692%	7,475,308.66	53.5922%	75.1198%
7420.0000		(353,497.00)	(4,853,444.00)	1372.9803%	(11,290,154.00)	232.6215%	3193.8472%
ACCOUNT 7420	NonOper FIT	(353,497.00)	(4,853,444.00)	1372.9803%	(11,290,154.00)	232.6215%	3193.8472%
7430.0000		452,188.00	(420,862.00)	-93.0724%	(720,895.00)	171.2901%	-159.4237%
ACCOUNT 7430	NonOper State & local	452,188.00	(420,862.00)	-93.0724%	(720,895.00)	171.2901%	-159.4237%
7440.1000		221,845.00	323,295.19	145.7302%	332,616.00	102.8831%	149.9317%
ACCOUNT 7440	Nonoperat Other	221,845.00	323,295.19	145.7302%	332,616.00	102.8831%	149.9317%

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7450.2100		(450,922.00)	107,299.00	-23.7955%	503,288.00	469.0519%	-111.6131%
7450.2200		(7,916.00)	133,612.00	-1687.8727%	39,656.00	29.6800%	-500.9601%
ACCOUNT 7450	Prov for def non operating Inc tax	(458,838.00)	240,911.00	-52.5046%	542,944.00	225.3712%	-118.3302%
7510.1000		124,234,365.83	116,574,320.98	93.8342%	106,984,235.40	91.7734%	86.1148%
7510.2000		13,836.52	354,026.98	2558.6418%	407,093.86	114.9895%	2942.1694%
7510.3000		(58,672.36)	(36,495.76)	62.2026%	(34,036.01)	93.2602%	58.0103%
ACCOUNT 7510	Int. on Funded Debt	124,189,529.99	116,891,852.20	94.1238%	107,357,293.25	91.8433%	86.4463%
7520.0000		586,802.21	457,282.23	77.9278%	332,425.76	72.6960%	56.6504%
ACCOUNT 7520	Int Exp Cap Lease	586,802.21	457,282.23	77.9278%	332,425.76	72.6960%	56.6504%
7530.0000		1,408,721.27	1,052,321.37	74.7005%	1,326,752.36	126.0786%	94.1813%
ACCOUNT 7530	Amort of Debt Issu	1,408,721.27	1,052,321.37	74.7005%	1,326,752.36	126.0786%	94.1813%
7540.1100		1,618.82		0.0000%	0.00	0.0000%	0.0000%
7540.2100	Commercial Paper	5,882,944.72	8,242,496.87	140.1084%	10,703,807.08	129.8612%	181.9464%
7540.2200		NOTE A	NOTE B	0.0000%	0.00	0.0000%	0.0000%
7540.3000		NOTE A	574.36	0.0000%	0.00	0.0000%	0.0000%
7540.9100		15,103.59	19,874.03	131.5848%	20,829.59	104.8081%	137.9115%
7540.9200		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
7540.9210		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
7540.9220		4,579,536.98	3,490,618.35	76.2221%	2,391,212.80	68.5040%	52.2152%

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 PERIOD: FYE 12/31/94
 DATE: MAY 26, 1995
 AUDITOR: RKY

WP NO WP 7

Acct No	ACCOUNT NAME	1992 FR REG	1993 FR REG	% INC 92 TO 93	1994 FR REG	% INC 93 TO 94	%INC 92 TO 94
7540.9230		54,240.33	35,157.26	64.8176%	41,753.19	118.7612%	76.9781%
7540.9240		NOTE A	4634401.63	0.0000%	4,956,331.37	106.9465%	0.0000%
7540.9290		10,308,009.08	8,239,090.74	79.9290%	6,614,632.68	80.2835%	64.1698%
ACCOUNT 7540	Other Int Deduct	20,841,453.52	24,662,213.24	118.3325%	24,728,566.71	100.2690%	118.6509%
7620.0000		16,919,328.15	36,274,959.15	214.3995%	0.00	0.0000%	0.0000%
ACCOUNT 7620	Extra Ord Income Charges	16,919,328.15	36,274,959.15	214.3995%	0.00	0.0000%	0.0000%
7630.1000		(1,013,667.00)	(11,013,932.00)	1086.5434%	0.00	0.0000%	0.0000%
7630.2000		(546,975.00)	(1,614,051.00)	295.0868%	0.00	0.0000%	0.0000%
ACCOUNT 7630	Eff of Extr Items	(1,560,642.00)	(12,627,983.00)	809.1531%	0.00	0.0000%	0.0000%
7640.1000		(5,832,328.00)	(1,231,611.00)	21.1170%	0.00	0.0000%	0.0000%
7640.2000		(710,049.00)	(496,107.00)	69.8694%	0.00	0.0000%	0.0000%
ACCOUNT 7640	Prov for Def tax extra items	(6,542,377.00)	(1,727,718.00)	26.4081%	0.00	0.0000%	0.0000%

GRAND TOTAL

NOTES:

A: ACCOUNT NUMBER NOT INCLUDED IN 1992
 B: ACCOUNT NUMBER NOT INCLUDED IN 1993

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Staff analysis of 1992, 1993 and 1994 FR revenues (from Balance to Regulated Reports) showed fluctuations circled on the attached 5 pages. Please answer the following questions: *(9 questions)*

1. Account ⁵⁰⁰⁴500ther Mobile Service Revenue
Explain why fluctuated from 2.8 mill in 92 to 1.9 mill in 93 to 1.6 mill in 94.
2. Account 5010.3230 - Customer Owned Tele - Message/Usage Charges
Please explain why revenue decreased from 8.8 mill in 93 to 4.1 mill in 94.
3. Account 5060.4100 - Other non recurring charges business service.
Please explain why revenue went from 30.4 mill in 93 to 24.3 mill in 94.
4. Accounts 5082.1310 and .1410 - Switched Access Rev (Fed Tariff) Local Switch 1 - Interlata and Local Switch 2 - Interlata.
 - a. For .1310 Explain why decrease from 10.3 mill in 93 to 4.3 mill in 94.
 - b. For .1410 explain decrease from 110.8 mill in 93 to 82.5 mill in 94.
 - c. Attached is page 3 of the balance to regulated report showing a debit offbook adj to revenue in the amount of \$47,800,265 to .1410. Explain why this adj was made and document the calculation of how you came up with this amount.
5. Account 5082.8110 - Net Revenue Settlements - Interlata, Neca Settlements-Carrier Common Line
Explain why decrease from 53.2 mill in 92 to 12.6 mill in 93 to 2.2 mill in 94.
6. Accounts 5084.2120 and .2310 - State Access Revenue (State Tariffed), Switched Access Services, Carrier Common Line, Interlata and Local Switching 1, interlata.
For .2120 explain why decrease from 4.5 mill in 92 to 3.7 mill in 93 and 2.8 mill in 94.
for .2310 explain from decrease from 6.4 mill in 93 to 2.3 mill in 94.
7. Account 5100.2400 - LD Message Rev. Intrastate Gross Rev . Coin Originated-non sent paid.
Why the decrease from 14.5 mill in 93 to 12.8 in 94.?
8. Account 5111 LD inward Revenue
Explain decrease from 11.4 mill in 92 to 9.7 mill in 93 to 7.3 mill in 94.
9. Account 5264.9900 - Other Incidental Regulated Rev - Miscellaneous.
 - a. Explain why this account went from a revenue credit of 34.9 mill in 92 to 3.0 mill in 93 to a debit of 34.6 mill in 94.
 - b. Attached is Page 8 of the Balance to Regulated Report showing an offbook adj of \$38 mill debit to account 5264.9900. Explain why this was made and document the calculation of how you came up with this amount.

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Acct No	ACCOUNT NAME	1992 FR REG	1993 FR REG	% INC 92 TO 93	1994 FR REG	% INC 93 TO 94	% INC 92 TO 94
5004.1000		(2,789,493.49)	(1,904,112.26)	68.2601%	(1,474,815.59)	77.4542%	52.8704%
5004.3000		(86,528.39)	(15,657.54)	18.0953%	(53,345.26)	340.7001%	61.6506%
ACCT 5004 (A)		(2,876,021.88)	(1,919,769.80)	66.7509%	(1,528,160.85)	79.6013%	53.1345%
5010.1100		(40,703,499.05)	(40,888,578.14)	100.4547%	(38,739,481.85)	94.7440%	95.1748%
5010.1200		(17,256,818.31)	(18,455,012.00)	106.9433%	(19,189,383.72)	103.9793%	111.1989%
5010.2100		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5010.3100		(112.38)	0.00	0.0000%	0.00	0.0000%	0.0000%
5010.3130		5.27	0.00	0.0000%	0.00	0.0000%	0.0000%
5010.3210		(6,272,571.55)	(8,129,046.01)	129.5967%	(9,570,561.67)	117.7329%	152.5780%
5010.3230 (B)		(8,327,101.41)	(8,860,477.23)	106.4053%	(4,114,849.66)	46.4405%	49.4152%
5010.4100		0.00	0.00	0.0000%	(5,000,023.31)	0.0000%	0.0000%
5010.5100		(2,659,854.12)	(3,297,363.16)	123.9678%	0.00	0.0000%	0.0000%
5010.5200		(1,584,113.32)	(1,699,936.92)	107.3116%	(3,491,728.44)	205.4034%	220.4216%
5010.5210		0.00	0.00	0.0000%	(1,859,793.35)	0.0000%	0.0000%
5010.5290		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5010.9000		(1,038.25)	(6.19)	0.5962%	0.00	0.0000%	0.0000%
ACCT 5010		(76,805,103.12)	(81,330,419.65)	105.8919%	(81,965,822.00)	100.7813%	106.7192%
5060.1100		(110,826,513.92)	(117,174,675.59)	105.7280%	(107,762,433.05)	91.9673%	97.2352%
5060.1200		(174,235,112.10)	(186,059,715.46)	106.7866%	(165,272,752.10)	88.8278%	94.8562%
5060.1300		(538,615.34)	(638,945.16)	118.6274%	(38,968.96)	6.0990%	7.2350%
5060.1400	NOTE A	0.00	0.00	0.0000%	(166,824.16)	0.0000%	0.0000%
5060.1900		0.00	243.21	0.0000%	167,023.55	68674.6228%	0.0000%
5060.2100		(167,610.61)	(119,102.62)	71.0591%	(93,824.52)	78.7762%	55.9777%
5060.2200		62,766.00	(108,042.50)	-172.1354%	(306,316.00)	283.5144%	-488.0286%
5060.2300		(216,492.70)	(190,727.75)	88.0989%	(213,982.44)	112.1926%	98.8405%
5060.3100		(10,347,126.42)	(10,467,426.40)	101.1626%	(10,373,862.35)	99.1061%	100.2584%
5060.3200		(17,101,182.98)	(17,572,332.95)	102.7551%	(17,258,904.88)	98.2164%	100.9223%
5060.3300		0.34	(37.75)	-11102.9412%	(189.87)	502.9669%	-55844.1176%
5060.3400	NOTE A	0.00	0.00	0.0000%	(14,809.95)	0.0000%	0.0000%
5060.3900		(477,466.55)	(527,224.41)	110.4212%	(2,454,587.90)	465.5680%	514.0858%
5060.4100 (C)		(28,519,009.98)	(30,419,062.14)	106.6624%	(24,373,353.15)	80.1253%	85.4635%
5060.4200		(77,771,571.82)	(80,843,587.64)	103.9500%	(78,622,396.10)	97.2525%	101.0940%
5060.4300		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5060.4310		0.00	(1,064,923.61)	0.0000%	(4,849,191.96)	455.3559%	0.0000%

(A) Other Mobile Service Revenue:
 (B) Public Telephone Revenue (message / Usage Charges)
 (C) Other Local Exchange Revenue (Other non-recurring charges - Business Service)

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RKY

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(H) Switched Access Rev
Net Rev Settlements - Interlata - Carrier Group
June

(I) Other Switched Access Rev
Interlata Rev Dist - Aggregated Routes
Common June

Acct No	ACCOUNT NAME	1992 FR REG	1993 FR REG	% INC 92 TO 93	1994 FR REG	% INC 93 TO 94	% INC 92 TO 94
5060.4390		(613,869.23)	(389,378.89)	63.4303%	115,193.35	-29.5839%	-18.7651%
5060.4400	NOTE A		0.00	0.0000%	(414,557.61)	0.0000%	0.0000%
5060.4900		(234,769.56)	(102,032.81)	43.4608%	(75,243.59)	73.7445%	32.0500%
5060.5100		(37,993.49)	(116,768.34)	307.3378%	(4,746,782.07)	4065.1276%	12493.6721%
5060.5200		(184,775.27)	(323,564.25)	175.1123%	(602,545.96)	186.2214%	326.0966%
5060.5300		(13,985,774.39)	(18,777,681.72)	134.2627%	(17,214,588.92)	91.6758%	123.0864%
5060.9100		(1,351,125.16)	(1,353,558.50)	100.1801%	(1,766,725.09)	130.5245%	130.7595%
5060.9200		(990,336.14)	(396,514.70)	40.0384%	(136,884.06)	34.5218%	13.8220%
ACCOUNT 5060		(437,536,579.32)	(466,645,059.98)	106.6528%	(436,477,507.79)	93.5352%	99.7579%
5081.1100		(85,634,594.02)	(91,187,526.17)	106.4844%	(97,326,604.42)	106.7324%	113.6534%
5081.1200		(142,284,161.60)	(147,480,898.93)	103.6524%	(152,334,711.53)	103.2911%	107.0637%
5081.1300		(1,867,595.91)	(2,156,131.91)	115.4496%	(670,895.14)	31.1157%	35.9229%
5081.1400	NOTE A		0.00	0.0000%	(1,768,181.97)	0.0000%	0.0000%
5081.8100		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5081.9000		(1,160,025.63)	(1,864,493.05)	160.7286%	(2,387,303.15)	128.0403%	205.7974%
ACCOUNT 5081		(230,946,377.16)	(242,689,050.06)	105.0846%	(254,487,696.21)	104.8616%	110.1934%
5082.1110		(159,797,654.78)	(189,483,295.83)	118.5770%	(227,133,108.71)	119.8697%	142.1379%
5082.1120		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5082.1200		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5082.1310		(16,893,284.84)	(10,396,638.10)	61.5430%	(4,348,174.59)	41.8229%	25.7391%
5082.1410	Switched Access Rev Interlata	(104,320,599.27)	(110,822,119.80)	106.2322%	(82,512,318.81)	74.4547%	79.0949%
5082.1420		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5082.1510		(119,651,198.53)	(112,138,111.98)	93.7208%	(20,748,574.88)	18.5027%	17.3409%
5082.1610		(2,831,514.22)	(2,363,514.28)	83.4717%	(103,080,301.28)	4361.3149%	3640.4656%
5082.1710		(2,547,854.21)	(2,011,070.49)	78.9319%	(3,206,548.25)	159.4448%	125.8529%
5082.1810		(3,970,970.40)	(4,267,125.12)	107.4580%	(3,971,050.88)	93.0615%	100.0020%
5082.4110		(8,570,819.29)	(8,161,425.58)	95.2234%	(7,739,597.40)	94.8314%	90.3017%
8082.4120		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5082.4210		(5,853,963.62)	(6,033,705.70)	103.0704%	(6,022,780.33)	99.8189%	102.8838%
5082.5000		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5082.6100		(199,475.77)	(2,716,315.19)	1361.7269%	(5,140,828.21)	189.2574%	2577.1693%
5082.8110		(53,429,796.00)	(12,694,695.00)	23.7596%	(2,219,484.00)	17.4836%	4.1540%
5082.8190		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5082.8210		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5082.9100		33,797.99	0.00	0.0000%	(19.60)	0.0000%	-0.0580%
5082.9230		(4,567,150.99)	(2,322,021.74)	50.8418%	0.00	0.0000%	0.0000%
5082.9410		34,071,000.00	26,743,000.00	78.4920%	17,372,000.00	64.9591%	50.9876%
5082.9420		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
ACCOUNT 5082		(448,529,483.93)	(436,667,038.81)	97.3553%	(448,750,786.94)	102.7673%	100.0493%

(D) Other Local Exchange Revenue - incl Other - Non-Recursing Charges 7-4

(E) End User Revenue (Fed tariff) Comm 1

(F) Switched Access Rev (Fed tariff) Local Switched - Interlata 3 of 2

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Acct No	ACCOUNT NAME	1992 FR REG	1993 FR REG	% INC 92 TO 93	1994 FR REG	% INC 93 TO 94	% INC 92 TO 94
5084.1100		0.63	0.00	0.0000%	0.00	0.0000%	0.0000%
5084.1200		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5084.1300		0.00	0.20	0.0000%	0.00	0.0000%	0.0000%
5084.1400	NOTE A	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5084.2110		(115,937,754.53)	(128,817,000.07)	111.1088%	(144,163,985.05)	111.9138%	124.3460%
5084.2120	(J)	(4,498,931.61)	(3,777,774.56)	83.9705%	(2,892,724.66)	76.5722%	64.2980%
5084.2210		(29,771,512.01)	(17,118,208.67)	57.4986%	37,456.25	-0.2188%	-0.1258%
5084.2220		(959,898.31)	(722,115.79)	75.2284%	(72,529.20)	10.0440%	7.5559%
5084.2310	(K)	(5,397,352.80)	(6,400,053.38)	118.5776%	(2,269,857.78)	35.4662%	42.0550%
5084.2320		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5084.2410		(32,060,439.16)	(48,551,966.43)	151.4389%	(62,291,022.63)	128.2976%	194.2925%
5084.2420		(2,393,374.07)	(2,055,921.61)	85.9006%	(2,034,856.52)	98.9754%	85.0204%
5084.2510		(62,054,837.11)	(69,551,574.43)	112.0808%	(61,055,431.11)	87.7844%	98.3895%
5084.2520		(3,853,448.64)	(3,173,116.59)	82.3449%	(2,437,440.35)	76.8153%	63.2535%
5084.2610		(1,247,755.23)	(704,151.27)	56.4334%	(4,617,146.68)	655.7038%	370.0363%
5084.2620		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5084.2710		(143,333.67)	(1,060,078.87)	739.5882%	(1,728,801.70)	163.0824%	1206.1379%
5084.2720		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5084.2810		(1,118,370.44)	(1,169,683.54)	104.5882%	(1,117,269.49)	95.5190%	99.9016%
5084.3100		(1,977.22)	0.00	0.0000%	0.00	0.0000%	0.0000%
5084.4110		(4,386,604.03)	(5,073,162.92)	115.6513%	(3,660,698.13)	72.1581%	83.4518%
5084.4120		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5084.4210		47.53	2.77	5.8279%	0.00	0.0000%	0.0000%
5084.5100		25.21	7.84	31.0988%	0.00	0.0000%	0.0000%
5084.5200		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5084.6100		(136,124.85)	(30,354.53)	22.2990%	(63,377.69)	208.7915%	46.5585%
5084.7110		(18,337,351.13)	(15,239,692.16)	83.1074%	(12,097,691.75)	79.3828%	65.9730%
5084.7120		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5084.7210		(1,610,273.41)	(876,788.96)	54.4497%	(485,604.72)	55.3844%	30.1567%
5084.7310		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5084.7320		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5084.8211		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5084.8221		2,793,496.00	2,044,250.00	73.1789%	1,766,000.00	86.3887%	63.2183%
5084.8222		(780,000.00)	(172,500.00)	22.1154%	0.00	0.0000%	0.0000%
5084.8351		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5084.8353		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5084.9100		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5084.9210		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5084.9230		12.32	0.00	0.0000%	0.00	0.0000%	0.0000%
5084.9310		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5084.9320		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
ACCOUNT 5084		(281,895,756.53)	(302,449,882.97)	107.2914%	(299,184,981.21)	98.9205%	106.1332%

(J) State Access Revenue (State Tariff)
 Switched Access - Interlata

(K) State Access Revenue (State Tariff - Local Switching) - Interlata

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Acct No	ACCOUNT NAME	1992 FR REG	1993 FR REG	% INC 92 TO 93	1994 FR REG	% INC 93 TO 94	% INC 92 TO 94
5100.1100		(221,337.49)	(119,180.98)	53.8458%	(88,957.30)	74.6405%	40.1908%
5100.1200		(281,656.41)	(270,628.52)	96.0846%	(301,576.62)	111.4356%	107.0725%
5100.1300		(1,348,940.72)	(441,518.21)	32.7307%	(336.36)	0.0762%	0.0249%
5100.1400		(12,210.07)	(11,022.67)	90.2752%	(6,939.77)	62.9591%	56.8364%
5100.1500		(230.50)	(397.41)	172.4121%	(10.14)	2.5515%	4.3991%
5100.1600	NOTE A	0.00	0.00	0.0000%	(1,281.54)	0.0000%	0.0000%
5100.1800		(1,466.19)	16,096.75	-1097.8625%	37,279.01	231.5934%	-2542.5770%
5100.1900		23,887.98	32,905.72	137.7501%	63,438.13	192.7875%	265.5651%
5100.2100		(70,370,761.52)	(59,256,383.17)	84.2060%	(59,294,142.78)	100.0637%	84.2596%
5100.2200		(156,540,391.35)	(160,646,159.05)	102.6228%	(165,674,618.54)	103.1301%	105.8351%
5100.2300		(2,456,192.47)	(2,706,694.29)	110.1988%	(1,961,482.11)	72.4678%	79.8586%
5100.2400	(L)	(15,896,775.57)	(14,559,738.11)	91.5893%	(12,845,366.49)	88.2253%	80.8049%
5100.2500		(5,206,576.03)	(5,328,334.53)	102.3386%	(303,005.75)	5.6867%	5.8197%
5100.2510		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5100.2520		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5100.2590		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5100.2600	NOTE A	0.00	0.00	0.0000%	(5,224,528.31)	0.0000%	0.0000%
5100.2800		410,000.00	410,000.00	100.0000%	292,009.00	71.2217%	71.2217%
5100.2900		(8,080,703.19)	(5,422,965.66)	67.1101%	(518,282.98)	9.5572%	6.4138%
5100.3100		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5100.3300		0.00	17.72	0.0000%	0.00	0.0000%	0.0000%
5100.3400		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5100.3800		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5100.3900		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5100.4100		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5100.4200		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5100.5100		(119,826.58)	(128,378.79)	107.1372%	202,688.87	-157.8835%	-169.1518%
5100.5200		(29,556.14)	(17,195.23)	58.1782%	261.08	-1.5183%	-0.8833%
5100.5300	NOTE A	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5100.6000		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
ACCOUNT 5100		(260,132,736.25)	(248,449,576.43)	95.5088%	(245,624,852.60)	98.8631%	94.4229%
5111.1100		0.00	(5,031.44)	0.0000%	(160,663.80)	3193.1972%	0.0000%
5111.1800		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5111.2100		(11,484,744.91)	(9,697,863.41)	84.4413%	(7,189,203.67)	74.1318%	62.5979%
5111.2800		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
ACCOUNT 5111	(M)	(11,484,744.91)	(9,702,894.85)	84.4851%	(7,349,867.47)	75.7492%	63.9968%

(L) L.D. Message Rev. Coin Originated - Not sent paid

(M) L.D. Inward Only Revenue

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COMPANY: SBT
 TITLE: ANALYTICAL REVIEW
 PERIOD: FYE 12/31/94
 DATE: MAY 26, 1995
 AUDITOR: RKY

WP NO WP 7

Acct No	ACCOUNT NAME	1992 FR REG	1993 FR REG	% INC 92 TO 93	1994 FR REG	% INC 93 TO 94	% INC 92 TO 94
5264.1100		(513,564.75)	(465,129.34)	90.5688%	(135,763.43)	29.1883%	26.4355%
5264.1200		(2,554,471.06)	(2,610,626.46)	102.1983%	(2,810,174.79)	107.6437%	110.0100%
5264.1300		(16,653,156.05)	(18,160,185.65)	109.0495%	(20,750,527.82)	114.2639%	124.6042%
5264.1400		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5264.2100		(86.78)	0.00	0.0000%	0.00	0.0000%	0.0000%
5264.2400		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5264.4100		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5264.4200		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5264.5100	NOTE A		0.00	0.0000%	(16,970.00)	0.0000%	0.0000%
5264.9100		(427,789.08)	(289,325.68)	67.6328%	(57,718.05)	19.9492%	13.4922%
5264.9200	NOTE A		0.00	0.0000%	(309,732.39)	0.0000%	0.0000%
5264.9900	** (A)	(34,983,731.70)	(3,043,239.29)	8.6990%	34,652,302.48	-1138.6651%	-99.0526%
ACCOUNT 5264		(55,132,799.42)	(24,568,506.42)	44.5624%	10,571,416.00	-43.0283%	-19.1745%

(A)

264 Other Incidental Regulatory Revenue
 264.9000-Other .9900 Miscellaneous
 ?- Chart of Accounts

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DATE 02/18/95
TIME 11:09:26

BELLSOUTH TELECOMMUNICATIONS, INC.
BALANCE TO REGULATED ACCOUNTS REPORT
FLORIDA
INCOME STATEMENT-12 MONTHS
ENDING PERIOD 12/94

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ACCT SRC FRC	MR BOOKS	OFFBOOK	FR BOOKS	NONREG	MR-REGULATED	FR-REGULATED
5240.5000	-31,696.76	.00	-31,696.76	.00	-31,696.76	-31,696.76
5240.7000	.00	.00	.00	.00	.00	.00
5240.9100	-3,741,877.41	.00	-3,741,877.41	.00	-3,741,877.41	-3,741,877.41
5240.9900	-50,155.18	.00	-50,155.18	.00	-50,155.18	-50,155.18
ACCT 5240	-6,016,945.92	.00	-6,016,945.92	.00	-6,016,945.92	-6,016,945.92
5250.0000	.00	.00	.00	.00	.00	.00
ACCT 5250	.00	.00	.00	.00	.00	.00
5261.0000	.00	.00	.00	.00	.00	.00
5261.1000	-237,507.34	.00	-237,507.34	.00	-237,507.34	-237,507.34
5261.2000	.00	.00	.00	.00	.00	.00
5261.4000	-2,655.36	.00	-2,655.36	.00	-2,655.36	-2,655.36
ACCT 5261	-240,162.70	.00	-240,162.70	.00	-240,162.70	-240,162.70
5262.0000	-518,557.93	.00	-518,557.93	.00	-518,557.93	-518,557.93
ACCT 5262	-518,557.93	.00	-518,557.93	.00	-518,557.93	-518,557.93
5263.0000	.00	.00	.00	.00	.00	.00
ACCT 5263	.00	.00	.00	.00	.00	.00
5264.1100	-135,763.43	.00	-135,763.43	.00	-135,763.43	-135,763.43
5264.1200	-2,810,174.79	.00	-2,810,174.79	.00	-2,810,174.79	-2,810,174.79
5264.1300	-20,750,527.82	.00	-20,750,527.82	.00	-20,750,527.82	-20,750,527.82
5264.1400	.00	.00	.00	.00	.00	.00
5264.2100	.00	.00	.00	.00	.00	.00
5264.2400	.00	.00	.00	.00	.00	.00
5264.4100	.00	.00	.00	.00	.00	.00
5264.4200	.00	.00	.00	.00	.00	.00
5264.5100	-16,970.00	.00	-16,970.00	.00	-16,970.00	-16,970.00
5264.9100	-57,718.05	.00	-57,718.05	.00	-57,718.05	-57,718.05
5264.9200	-309,732.39	.00	-309,732.39	.00	-309,732.39	-309,732.39
5264.9900	-3,347,697.52	38,000,000.00	34,652,302.48	.00	-3,347,697.52	34,652,302.48
ACCT 5264	-27,428,584.00	38,000,000.00	10,571,416.00	.00	-27,428,584.00	10,571,416.00
5270.1000	-28,458,760.93	.00	-28,458,760.93	.00	-28,458,760.93	-28,458,760.93
5270.2100	26,158.50	.00	26,158.50	.00	26,158.50	26,158.50
5270.2900	-8,755,231.60	.00	-8,755,231.60	.00	-8,755,231.60	-8,755,231.60

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DATE 02/18/95
TIME 11:08:44

BELLSOUTH TELECOMMUNICATIONS, INC.
BALANCE TO REGULATED ACCOUNTS REPORT
FLORIDA
INCOME STATEMENT-12 MONTHS
ENDING PERIOD 12/94

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ACCT SRC FRC	MR BOOKS	OFFBOOK	FR BOOKS	NONREG	MR-REGULATED	FR-REGULATED
5060.9200	-136,884.06	.00	-136,884.06	.00	-136,884.06	-136,884.06
ACCT 5060	-436,469,988.72	.00	-436,469,988.72	7,519.07	-436,477,507.79	-436,477,507.79 (A)
5069.1000	19,111.68	.00	19,111.68	.00	19,111.68	19,111.68
5069.9000	.00	.00	.00	.00	.00	.00
ACCT 5069	19,111.68	.00	19,111.68	.00	19,111.68	19,111.68 (A)
<i>Network Access EB = 1,087,259,308.37</i>						
5081.1100	-97,326,604.42	.00	-97,326,604.42	.00	-97,326,604.42	-97,326,604.42
5081.1200	-152,334,711.30	.00	-152,334,711.30	.23	-152,334,711.53	-152,334,711.53
5081.1300	-670,895.14	.00	-670,895.14	.00	-670,895.14	-670,895.14
5081.1400	-1,768,181.97	.00	-1,768,181.97	.00	-1,768,181.97	-1,768,181.97
5081.8100	.00	.00	.00	.00	.00	.00
5081.9000	-2,387,303.15	.00	-2,387,303.15	.00	-2,387,303.15	-2,387,303.15
ACCT 5081	-254,487,695.98	.00	-254,487,695.98	.23	-254,487,696.21	-254,487,696.21 (B)
5082.1110	-227,133,108.71	.00	-227,133,108.71	.00	-227,133,108.71	-227,133,108.71
5082.1120	.00	.00	.00	.00	.00	.00
5082.1200	.00	.00	.00	.00	.00	.00
5082.1310	-4,348,174.59	.00	-4,348,174.59	.00	-4,348,174.59	-4,348,174.59
5082.1410	-130,312,583.81	47,800,265.00	-82,512,318.81	.00	-130,312,583.81	-82,512,318.81
5082.1420	.00	.00	.00	.00	.00	.00
5082.1510	-20,748,574.88	.00	-20,748,574.88	.00	-20,748,574.88	-20,748,574.88
5082.1610	-103,080,301.28	.00	-103,080,301.28	.00	-103,080,301.28	-103,080,301.28
5082.1710	-3,206,548.25	.00	-3,206,548.25	.00	-3,206,548.25	-3,206,548.25
5082.1810	-3,971,050.88	.00	-3,971,050.88	.00	-3,971,050.88	-3,971,050.88
5082.4110	-7,739,597.40	.00	-7,739,597.40	.00	-7,739,597.40	-7,739,597.40
5082.4120	.00	.00	.00	.00	.00	.00
5082.4210	-6,022,780.33	.00	-6,022,780.33	.00	-6,022,780.33	-6,022,780.33
5082.5000	.00	.00	.00	.00	.00	.00
5082.6100	-5,140,828.21	.00	-5,140,828.21	.00	-5,140,828.21	-5,140,828.21
5082.8110	-2,219,484.00	.00	-2,219,484.00	.00	-2,219,484.00	-2,219,484.00
5082.8190	.00	.00	.00	.00	.00	.00
5082.8210	.00	.00	.00	.00	.00	.00
5082.8210	-19.60	.00	-19.60	.00	-19.60	-19.60
5082.9100	.00	.00	.00	.00	.00	.00
5082.9230	.00	.00	.00	.00	.00	.00
5082.9410	17,372,000.00	.00	17,372,000.00	.00	17,372,000.00	17,372,000.00
5082.9420	.00	.00	.00	.00	.00	.00
ACCT 5082	-496,551,051.94	47,800,265.00	-448,750,786.94	.00	-496,551,051.94	-448,750,786.94 (B)
5083.1100	-77,097,846.76	.00	-77,097,846.76	.00	-77,097,846.76	-77,097,846.76
5083.1200	56.68	.00	56.68	.00	56.68	56.68
5083.2100	-7,412,133.24	.00	-7,412,133.24	.00	-7,412,133.24	-7,412,133.24
5083.2200	-3,221.56	.00	-3,221.56	.00	-3,221.56	-3,221.56

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FBC

REQUEST: Provide answers to the attached 9 questions regarding revenue fluctuations.

- ✓ 1. Account 5004 Other Mobile Service Revenue
Explain why fluctuated from 2.8 mill in 92 to 1.9 mill in 93 to 1.6 mill in 94.

This account contains the last wireless services offered by BST, such as non-cellular mobile, and is therefore, a product in its mature stages. Revenue will continue to decline as customers migrate to the more state-of-the-art services, such as cellular, offered by one of our subsidiaries.

- ✓ 2. Account 5010.3230 - Customer Owned Tele - Message/Usage Charges
Please explain why revenue decreased from 8.8 mill in 93 to 4.1 mill in 94.

In June, 1993, the FPSC ruled that a \$.25 per message charge was applicable on all operator assisted Coin/IPP originated non-sent paid intraLATA toll calls. In order to identify the non-sent paid calls separately, a new account was established in 1994: 5010.3240. Therefore, revenue previously journalized to .3230 went to .3240 as of 1/1/94. As information, 5010.3240 was \$5 mill in 1994, almost exactly the decrease in 5010.3230.

NOTE: The auditor's summary submitted with this request shows \$5,000,023 in 5010.4100 for 1994. This amount was in 5010.3240, and the total for 5010.4100 was zero.

- 3. Account 5060.4100 - Other non recurring charges business service.
Please explain why revenue went from 30.4 mill in 93 to 24.3 mill in 94.

On 2/1/94, BST filed tariffs (effective 2/17/94) which reduced Service Connection charges for residence and business. The annual reduction in Service Connection charges for business customers is \$6.4 million per the tariff filing.

trace to tariff if time permits

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4. Accounts 5082.1310 and .1410 - Switched Access Rev (Fed Tariff) Local Switch 1 - Interlata and Local Switch 2 - Interlata.
- For .1310 Explain why decrease from 10.3 mill in 93 to 4.3 mill in 94.
 - For .1410 explain decrease from 110.8 mill in 93 to 82.5 mil in 94.
 - Attached is page 3 of the balance to regulated report showing a debit offbook adj to revenue in the amount of \$47,800,265 to .1410. Explain why this adj was made and document the calculation of how you came up with this amount.

Account 5082 is interstate revenues. The \$47,800,265 was the Florida interstate price cap sharing accrual for 1994. These amounts are not included in intrastate results; therefore, no further details are being provided.

5. Account 5082.8110 - Net Revenue Settlements - Interlata, Neca Settlements - Carrier Common Line
Explain why decrease from 53.2 mill in 92 to 12.6 mill in 93 to 2.2 mill in 94.

Account 5082 is interstate revenues. These amounts are not included in intrastate results; therefore, no further details are being provided.

6. Accounts 5084.2120 and .2310 - State Access Revenue (State Tariffed), Switched Access Services, Carrier Common Line, Interlata and Local Switching 1, interlata.
For .2120 explain why decrease from 4.5 mill in 92 to 3.7 mill in 93 and 2.8 mill in 94.
For .2310 explain from decrease from 6.4 mill in 93 to 2.3 mill in 94.

Subaccount .2120 decreased due to (1) reduced average carrier common line termination rate from .0368 in 1/92 to .02927 in 1994; (2) reduced access payments from toll to local flat rate (EAS) and from toll to local LSP (\$.25 plans); and (3) intraLATA toll competition.

Also, per the Settlement and Implementation Agreement in Docket 920260, the FPSC approved the Company's application for a reduction in tariffed switched access rates of \$50 million, effective 7/1/94.

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7. Account 5100.2400 - LD Message Rev. Intrastate Gross Rev.
Coin Originated - non sent paid.
Why the decrease from 14.5 mill in 93 to 12.8 in 94?

The decrease is due to:

- (1) increased competition
- (2) increased use of cellular phones
- (3) Carriers bypassing us on intraLATA tolls
- (4) expanded local area calling plans

8. Account 5111 LD inward Revenue
Explain decrease from 11.4 mill in 92 to 9.7 mill in 93 to
7.3 mill in 94.

In order to stay competitive for WATS and 800 service, BST grandfathered existing WATS and 800 tariffs in 1992 (meaning no new sales, but existing customers were allowed to retain the service). New service revenues were journalized elsewhere. This explains the decrease in that category, which obviously, will continue to decline.

9. Account 5264.9900 - Other Incidental Regulated Rev -
Miscellaneous.
- a. Explain why this account went from a revenue credit of 34.9 mill in 92 to 3.0 mill in 93 to a debit of 34.6 mill in 94.
 - b. Attached is Page 8 of the Balance to Regulated Report showing an offbook adj of \$38 mill debit to account 5264.9900. Explain why this was made and document the calculation of how you came up with this amount.

a. In early 1992, a refund of 1991 earnings of \$27 million was paid to customers. This amount had previously been accrued to miscellaneous revenue (in 1991); at the time of the refund, the accrual was reversed (crediting 5264.9900) and the revenue reduction was recorded to local service revenue. The refund of 1992 and 1993 "set aside amounts" was booked as monthly credits on the customers' bills, directly reducing local revenues and not impacting account 5264.9900. In 1994, the sharing accrual of \$38 million was recorded as a debit to Account 5264.9900 and a credit to a liability.

See 12-4 p 5

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COMPANY:
TITLE
PERIOD:
DATE:
AUDITOR:

SBT
ANALYTICAL REVIEW
FYE 12/31/94
MAY 26, 1995

RKY
Source: Balance to Reg Accounts Schedule for SBT
WP 7 - 5

WP NO

Acct No	ACCOUNT NAME	1992 FR REG	1993 FR REG	% INC 92 TO 93	1994 FR REG	% INC 93 TO 94	% INC 92 TO 94
5001.1100		(436,242,314.43)	(469,889,924.90)	107.7131%	(491,655,713.86)	104.6321%	112.7024%
5001.1300		(8,116,035.83)	(13,373,658.54)	164.7807%	(16,778,892.18)	125.4622%	206.7375%
5001.2100		(364,880,339.82)	(393,668,037.66)	107.8896%	(428,111,386.39)	108.7493%	117.3293%
5001.2300		(7,003,849.22)	(12,354,825.90)	176.4005%	(16,945,296.21)	137.1553%	241.9426%
5001.3100		(1,398,748.67)	(1,680,799.62)	120.1645%	(1,934,198.15)	115.0761%	138.2806%
5001.9110		(440,254.83)	(455,012.81)	103.3521%	300,336.75	-66.0062%	-68.2188%
5001.9130		(114,930.42)	(418,302.17)	363.9612%	(397,874.36)	95.1165%	346.1872%
5001.9210		(138.62)	(124.08)	89.5109%	(4,149.72)	3344.3907%	2993.5940%
5001.9230		(2.50)	0.00	0.0000%	0.00	0.0000%	0.0000%
5001.9900		(171,280.55)	(198,293.07)	115.7709%	(169,496.38)	85.4777%	98.9583%
ACCT 5001		(818,367,894.89)	(892,038,978.75)	109.0022%	(955,696,670.50)	107.1362%	116.7808%
5002.1100		(567,988.71)	(508,366.23)	89.5029%	(450,288.51)	88.5756%	79.2777%
5002.1300		49,728.20	113,195.39	227.6282%	141,686.18	125.1696%	284.9212%
5002.2100		(6,195,005.57)	(6,665,869.91)	107.6007%	(12,266,032.07)	184.0125%	197.9987%
5002.2300		739.01	190.27	25.7466%	836.08	439.4177%	113.1351%
5002.3100	NOTE A		0.00	0.0000%	0.00	0.0000%	0.0000%
5002.3300	NOTE A		0.00	0.0000%	0.00	0.0000%	0.0000%
ACCT 5002		(6,712,527.07)	(7,060,850.48)	105.1892%	(12,573,798.32)	178.0777%	187.3184%
5004.1000		(2,789,493.49)	(1,904,112.26)	68.2601%	(1,474,815.59)	77.4542%	52.8704%
5004.3000		(86,528.39)	(15,657.54)	18.0953%	(53,345.26)	340.7001%	61.6506%
ACCT 5004		(2,876,021.88)	(1,919,769.80)	66.7509%	(1,528,160.85)	79.6013%	53.1345%
						0.0000%	0.0000%

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COMPANY: SBT
 TITLE: ANALYTICAL REVIEW
 PERIOD: FYE 12/31/94
 DATE: MAY 26, 1995
 AUDITOR: RKY

WP NO WP 7

Acct No	ACCOUNT NAME	1992 FR REG	1993 FR REG	% INC 92 TO 93	1994 FR REG	% INC 93 TO 94	%INC 92 TO 94
5010.1100		(40,703,499.05)	(40,888,578.14)	100.4547%	(38,739,481.85)	94.7440%	95.1748%
5010.1200		(17,256,818.31)	(18,455,012.00)	106.9433%	(19,189,383.72)	103.9793%	111.1989%
5010.2100		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5010.3100		(112.38)	0.00	0.0000%	0.00	0.0000%	0.0000%
5010.3130		5.27	0.00	0.0000%	0.00	0.0000%	0.0000%
5010.3210		(6,272,571.55)	(8,129,046.01)	129.5967%	(9,570,561.67)	117.7329%	152.5780%
5010.3230		(8,327,101.41)	(8,860,477.23)	106.4053%	(4,114,849.66)	46.4405%	49.4152%
5010.4100		0.00	0.00	0.0000%	(5,000,023.31)	0.0000%	0.0000%
5010.5100		(2,659,854.12)	(3,297,363.16)	123.9678%	0.00	0.0000%	0.0000%
5010.5200		(1,584,113.32)	(1,699,936.92)	107.3116%	(3,491,728.44)	205.4034%	220.4216%
5010.5210		0.00	0.00	0.0000%	(1,859,793.35)	0.0000%	0.0000%
5010.5290		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5010.9000		(1,038.25)	(6.19)	0.5962%	0.00	0.0000%	0.0000%
					0.00	0.0000%	0.0000%
ACCT 5010		(76,805,103.12)	(81,330,419.65)	105.8919%	(81,965,822.00)	100.7813%	106.7192%

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5040.1100		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5040.1200		(1,739,091.57)	(1,264,267.14)	72.6970%	(1,112,072.55)	87.9618%	63.9456%
5040.2110	NOTE A	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5040.2120		130.00	1.49	1.1462%	0.00	0.0000%	0.0000%
5040.2210		(6,779,473.79)	(5,646,246.54)	83.2844%	(5,568,108.04)	98.6161%	82.1319%
5040.2220		(8,954,137.50)	(9,417,980.90)	105.1802%	(9,810,832.33)	104.1713%	109.5676%
5040.2230		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5040.2240		(2,202,550.60)	(1,834,994.10)	83.3122%	(938,206.45)	51.1286%	42.5964%
5040.3100		(3.47)	38.49	-1109.2219%	42.48	110.3663%	-1224.2075%
5040.3200		(28,846.30)	(17,642.69)	61.1610%	(13,297.80)	75.3729%	46.0988%
5040.4100		(75,202.83)	(656.16)	0.8725%	0.00	0.0000%	0.0000%
5040.4200		0.00	(40,520.52)	0.0000%	(50,004.37)	123.4051%	0.0000%
5040.5100		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5040.5200		(26,874,170.49)	(32,294,197.10)	120.1682%	(37,096,971.75)	114.8719%	138.0395%
5040.9100		(48,985.31)	(150,475.89)	307.1857%	(198,591.67)	131.9757%	405.4107%
5040.9200		(1,220,606.56)	(819,263.28)	67.1194%	(843,102.60)	102.9098%	69.0724%
ACCT 5040		(47,922,938.42)	(51,486,204.34)	107.4354%	(55,631,145.08)	108.0506%	116.0846%
5050.1100		(2,763,152.62)	(2,575,139.17)	93.1957%	(2,623,031.24)	101.8598%	94.9289%
5050.1200		(1,383,802.16)	(1,423,716.35)	102.8844%	(1,469,323.30)	103.2034%	106.1802%
5050.2100		(112.80)	0.00	0.0000%	87.00	0.0000%	-77.1277%
5050.2200		(859,071.99)	(834,402.78)	97.1284%	(988,260.01)	118.4392%	115.0381%
5050.3000		(26,611.72)	(95,458.90)	358.7100%	(110,691.15)	115.9569%	415.9489%
5050.9000		23.38	0.00	0.0000%	0.00	0.0000%	0.0000%
ACCT 5050		(5,032,727.91)	(4,928,717.20)	97.9333%	(5,191,218.70)	105.3260%	103.1492%

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5060.1100		(110,826,513.92)	(117,174,675.59)	105.7280%	(107,762,433.05)	91.9673%	97.2352%
5060.1200		(174,235,112.10)	(186,059,715.46)	106.7866%	(165,272,752.10)	88.8278%	94.8562%
5060.1300		(538,615.34)	(638,945.16)	118.6274%	(38,968.96)	6.0990%	7.2350%
5060.1400	NOTE A	0.00	0.00	0.0000%	(166,824.16)	0.0000%	0.0000%
5060.1900		0.00	243.21	0.0000%	167,023.55	68674.6228%	0.0000%
5060.2100		(167,610.61)	(119,102.62)	71.0591%	(93,824.52)	78.7762%	55.9777%
5060.2200		62,766.00	(108,042.50)	-172.1354%	(306,316.00)	283.5144%	-488.0286%
5060.2300		(216,492.70)	(190,727.75)	88.0989%	(213,982.44)	112.1926%	98.8405%
5060.3100		(10,347,126.42)	(10,467,426.40)	101.1626%	(10,373,862.35)	99.1061%	100.2584%
5060.3200		(17,101,182.98)	(17,572,332.95)	102.7551%	(17,258,904.88)	98.2164%	100.9223%
5060.3300		0.34	(37.75)	-11102.9412%	(189.87)	502.9669%	-55844.1176%
5060.3400	NOTE A	0.00	0.00	0.0000%	(14,809.95)	0.0000%	0.0000%
5060.3900		(477,466.55)	(527,224.41)	110.4212%	(2,454,587.90)	465.5680%	514.0858%
5060.4100		(28,519,009.98)	(30,419,062.14)	106.6624%	(24,373,353.15)	80.1253%	85.4635%
5060.4200		(77,771,571.82)	(80,843,587.64)	103.9500%	(78,622,396.10)	97.2525%	101.0940%
5060.4300		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5060.4310		0.00	(1,064,923.61)	0.0000%	(4,849,191.96)	455.3559%	0.0000%
5060.4390		(613,869.23)	(389,378.89)	63.4303%	115,193.35	-29.5839%	-18.7651%
5060.4400	NOTE A	0.00	0.00	0.0000%	(414,557.61)	0.0000%	0.0000%
5060.4900		(234,769.56)	(102,032.81)	43.4608%	(75,243.59)	73.7445%	32.0500%
5060.5100		(37,993.49)	(116,768.34)	307.3378%	(4,746,782.07)	4065.1276%	12493.6721%
5060.5200		(184,775.27)	(323,564.25)	175.1123%	(602,545.96)	186.2214%	326.0966%
5060.5300		(13,985,774.39)	(18,777,681.72)	134.2627%	(17,214,588.92)	91.6758%	123.0864%
5060.9100		(1,351,125.16)	(1,353,558.50)	100.1801%	(1,766,725.09)	130.5245%	130.7595%
5060.9200		(990,336.14)	(396,514.70)	40.0384%	(136,884.06)	34.5218%	13.8220%

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ACCOUNT 5060		(437,536,579.32)	(466,645,059.98)	106.6528%	(436,477,507.79)	93.5352%	99.7579%
5069.1000		22,506.72	18,192.22	80.8302%	19,111.68	105.0541%	84.9154%
5069.9000		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
ACCOUNT 5069		22,506.72	18,192.22	80.8302%	19,111.68	105.0541%	84.9154%
5081.1100		(85,634,594.02)	(91,187,526.17)	106.4844%	(97,326,604.42)	106.7324%	113.6534%
5081.1200		(142,284,161.60)	(147,480,898.93)	103.6524%	(152,334,711.53)	103.2911%	107.0637%
5081.1300		(1,867,595.91)	(2,156,131.91)	115.4496%	(670,895.14)	31.1157%	35.9229%
5081.1400	NOTE A		0.00	0.0000%	(1,768,181.97)	0.0000%	0.0000%
5081.8100		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5081.9000		(1,160,025.63)	(1,864,493.05)	160.7286%	(2,387,303.15)	128.0403%	205.7974%
ACCOUNT 5081		(230,946,377.16)	(242,689,050.06)	105.0846%	(254,487,696.21)	104.8616%	110.1934%

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5082.1110		(159,797,654.78)	(189,483,295.83)	118.5770%	(227,133,108.71)	119.8697%	142.1379%
5082.1120		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5082.1200		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5082.1310		(16,893,284.84)	(10,396,638.10)	61.5430%	(4,348,174.59)	41.8229%	25.7391%
5082.1410		(104,320,599.27)	(110,822,119.80)	106.2322%	(82,512,318.81)	74.4547%	79.0949%
5082.1420		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5082.1510		(119,651,198.53)	(112,138,111.98)	93.7208%	(20,748,574.88)	18.5027%	17.3409%
5082.1610		(2,831,514.22)	(2,363,514.28)	83.4717%	(103,080,301.28)	4361.3149%	3640.4656%
5082.1710		(2,547,854.21)	(2,011,070.49)	78.9319%	(3,206,548.25)	159.4448%	125.8529%
5082.1810		(3,970,970.40)	(4,267,125.12)	107.4580%	(3,971,050.88)	93.0615%	100.0020%
5082.4110		(8,570,819.29)	(8,161,425.58)	95.2234%	(7,739,597.40)	94.8314%	90.3017%
8082.4120		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5082.4210		(5,853,963.62)	(6,033,705.70)	103.0704%	(6,022,780.33)	99.8189%	102.8838%
5082.5000		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5082.6100		(199,475.77)	(2,716,315.19)	1361.7269%	(5,140,828.21)	189.2574%	2577.1693%
5082.8110		(53,429,796.00)	(12,694,695.00)	23.7596%	(2,219,484.00)	17.4836%	4.1540%
5082.8190		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5082.8210		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5082.9100		33,797.99	0.00	0.0000%	(19.60)	0.0000%	-0.0580%
5082.9230		(4,567,150.99)	(2,322,021.74)	50.8418%	0.00	0.0000%	0.0000%
5082.9410		34,071,000.00	26,743,000.00	78.4920%	17,372,000.00	64.9591%	50.9876%
5082.9420		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
ACCOUNT 5082		(448,529,483.93)	(436,667,038.81)	97.3553%	(448,750,786.94)	102.7673%	100.0493%

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5083.1100		(74,530,933.91)	(71,167,354.23)	95.4870%	(77,097,846.76)	108.3332%	103.4441%
5083.1200		(16,113.07)	0.00	0.0000%	56.68	0.0000%	-0.3518%
5083.2100		(6,409,405.62)	(6,889,494.36)	107.4904%	(7,412,133.24)	107.5860%	115.6446%
5083.2200		(2,094.23)	(5,691.17)	271.7548%	(3,221.56)	56.6063%	153.8303%
5083.3100		(330,940.21)	(306,395.90)	92.5835%	(287,015.05)	93.6746%	86.7272%
5083.3200		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5083.8110		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5083.8120		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5083.8130		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5083.9100		(36,849.29)	(43,955.55)	119.2847%	(35,684.08)	81.1822%	96.8379%
5083.9400		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
ACCOUNT 5083		(81,326,336.33)	(78,412,891.21)	96.4176%	(84,835,844.01)	108.1912%	104.3153%

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5084.1100		0.63	0.00	0.0000%	0.00	0.0000%	0.0000%
5084.1200		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5084.1300		0.00	0.20	0.0000%	0.00	0.0000%	0.0000%
5084.1400	NOTE A		0.00	0.0000%	0.00	0.0000%	0.0000%
5084.2110		(115,937,754.53)	(128,817,000.07)	111.1088%	(144,163,985.05)	111.9138%	124.3460%
5084.2120		(4,498,931.61)	(3,777,774.56)	83.9705%	(2,892,724.66)	76.5722%	64.2980%
5084.2210		(29,771,512.01)	(17,118,208.67)	57.4986%	37,456.25	-0.2188%	-0.1258%
5084.2220		(959,898.31)	(722,115.79)	75.2284%	(72,529.20)	10.0440%	7.5559%
5084.2310		(5,397,352.80)	(6,400,053.38)	118.5776%	(2,269,857.78)	35.4662%	42.0550%
5084.2320		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5084.2410		(32,060,439.16)	(48,551,966.43)	151.4389%	(62,291,022.63)	128.2976%	194.2925%
5084.2420		(2,393,374.07)	(2,055,921.61)	85.9006%	(2,034,856.52)	98.9754%	85.0204%
5084.2510		(62,054,837.11)	(69,551,574.43)	112.0808%	(61,055,431.11)	87.7844%	98.3895%
5084.2520		(3,853,448.64)	(3,173,116.59)	82.3449%	(2,437,440.35)	76.8153%	63.2535%
5084.2610		(1,247,755.23)	(704,151.27)	56.4334%	(4,617,146.68)	655.7038%	370.0363%
5084.2620		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5084.2710		(143,333.67)	(1,060,078.87)	739.5882%	(1,728,801.70)	163.0824%	1206.1379%
5084.2720		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5084.2810		(1,118,370.44)	(1,169,683.54)	104.5882%	(1,117,269.49)	95.5190%	99.9016%
5084.3100		(1,977.22)	0.00	0.0000%	0.00	0.0000%	0.0000%
5084.4110		(4,386,604.03)	(5,073,162.92)	115.6513%	(3,660,698.13)	72.1581%	83.4518%
5084.4120		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5084.4210		47.53	2.77	5.8279%	0.00	0.0000%	0.0000%
5084.5100		25.21	7.84	31.0988%	0.00	0.0000%	0.0000%
5084.5200		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5084.6100		(136,124.85)	(30,354.53)	22.2990%	(63,377.69)	208.7915%	46.5585%
5084.7110		(18,337,351.13)	(15,239,692.16)	83.1074%	(12,097,691.75)	79.3828%	65.9730%

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5084.7120		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5084.7210		(1,610,273.41)	(876,788.96)	54.4497%	(485,604.72)	55.3844%	30.1567%
5084.7310		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5084.7320		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5084.8211		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5084.8221		2,793,496.00	2,044,250.00	73.1789%	1,766,000.00	86.3887%	63.2183%
5084.8222		(780,000.00)	(172,500.00)	22.1154%	0.00	0.0000%	0.0000%
5084.8351		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5084.8353		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5084.9100		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5084.9210		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5084.9230		12.32	0.00	0.0000%	0.00	0.0000%	0.0000%
5084.9310		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5084.9320		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
				0.0000%			
ACCOUNT 5084		(281,895,756.53)	(302,449,882.97)	107.2914%	(299,184,981.21)	98.9205%	106.1332%
5100.1100		(221,337.49)	(119,180.98)	53.8458%	(88,957.30)	74.6405%	40.1908%
5100.1200		(281,656.41)	(270,628.52)	96.0846%	(301,576.62)	111.4356%	107.0725%
5100.1300		(1,348,940.72)	(441,518.21)	32.7307%	(336.36)	0.0762%	0.0249%
5100.1400		(12,210.07)	(11,022.67)	90.2752%	(6,939.77)	62.9591%	56.8364%
5100.1500		(230.50)	(397.41)	172.4121%	(10.14)	2.5515%	4.3991%
5100.1600	NOTE A		0.00	0.0000%	(1,281.54)	0.0000%	0.0000%
5100.1800		(1,466.19)	16,096.75	-1097.8625%	37,279.01	231.5934%	-2542.5770%
5100.1900		23,887.98	32,905.72	137.7501%	63,438.13	192.7875%	265.5651%
5100.2100		(70,370,761.52)	(59,256,383.17)	84.2060%	(59,294,142.78)	100.0637%	84.2596%
5100.2200		(156,540,391.35)	(160,646,159.05)	102.6228%	(165,674,618.54)	103.1301%	105.8351%

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5100.2300		(2,456,192.47)	(2,706,694.29)	110.1988%	(1,961,482.11)	72.4678%	79.8586%
5100.2400		(15,896,775.57)	(14,559,738.11)	91.5893%	(12,845,366.49)	88.2253%	80.8049%
5100.2500		(5,206,576.03)	(5,328,334.53)	102.3386%	(303,005.75)	5.6867%	5.8197%
5100.2510		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5100.2520		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5100.2590		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5100.2600	NOTE A		0.00	0.0000%	(5,224,528.31)	0.0000%	0.0000%
5100.2800		410,000.00	410,000.00	100.0000%	292,009.00	71.2217%	71.2217%
5100.2900		(8,080,703.19)	(5,422,965.66)	67.1101%	(518,282.98)	9.5572%	6.4138%
5100.3100		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5100.3300		0.00	17.72	0.0000%	0.00	0.0000%	0.0000%
5100.3400		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5100.3800		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5100.3900		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5100.4100		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5100.4200		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5100.5100		(119,826.58)	(128,378.79)	107.1372%	202,688.87	-157.8835%	-169.1518%
5100.5200		(29,556.14)	(17,195.23)	58.1782%	261.08	-1.5183%	-0.8833%
5100.5300	NOTE A		0.00	0.0000%	0.00	0.0000%	0.0000%
5100.6000		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
ACCOUNT 5100		(260,132,736.25)	(248,449,576.43)	95.5088%	(245,624,852.60)	98.8631%	94.4229%

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5111.1100		0.00	(5,031.44)	0.0000%	(160,663.80)	3193.1972%	0.0000%
5111.1800		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5111.2100		(11,484,744.91)	(9,697,863.41)	84.4413%	(7,189,203.67)	74.1318%	62.5979%
5111.2800		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
ACCOUNT 5111		(11,484,744.91)	(9,702,894.85)	84.4851%	(7,349,867.47)	75.7492%	63.9968%
5112.1100		0.00	0.00	0.0000%	0.19	0.0000%	0.0000%
5112.1800		1.19	0.00	0.0000%	0.00	0.0000%	0.0000%
5112.2100		(3,781,799.86)	(2,905,184.60)	76.8202%	(2,299,506.91)	79.1518%	60.8046%
5112.2800		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5112.3100		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5112.3200		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5112.4100		(21,603,050.32)	(41,759,045.17)	193.3016%	(47,333,536.20)	113.3492%	219.1058%
5112.4200		(1,103,168.74)	(2,132,904.91)	193.3435%	(1,935,405.13)	90.7403%	175.4405%
5112.4300		NOTE A	0.00	0.0000%	(2.77)	0.0000%	0.0000%
ACCOUNT 5112		(26,488,017.73)	(46,797,134.68)	176.6728%	(51,568,450.82)	110.1957%	194.6860%
5121.1000		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5121.2000		(43,153.15)	(41,459.10)	96.0743%	(35,052.42)	84.5470%	81.2280%
ACCOUNT 5121		(43,153.15)	(41,459.10)	96.0743%	(35,052.42)	84.5470%	81.2280%

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5122.1100		11,850.07	11,839.73	99.9127%	(1,277.61)	-10.7909%	-10.7815%
5122.1200		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5122.1300		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5122.1400		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5122.1900	NOTE A	0.00	152.86	0.0000%	152.86	0.0000%	0.0000%
5122.2100	(30,848,289.92)	(30,848,289.92)	(28,938,554.84)	93.8093%	(28,938,554.84)	99.9942%	93.8038%
5122.2200	(7,171,081.70)	(7,171,081.70)	(10,287,680.50)	143.4607%	(10,287,680.50)	99.8827%	143.2924%
5122.2300	0.00	0.00	223.75	0.0000%	6.76	3.0212%	0.0000%
5122.2410	(1,849,631.30)	(1,849,631.30)	(438,897.95)	23.7289%	(5,637.36)	1.2844%	0.3048%
5122.2420	(655,156.00)	(655,156.00)	(148,132.08)	22.6102%	88,813.47	-59.9556%	-13.5561%
5122.2500	(272,712.30)	(272,712.30)	(237,529.37)	87.0989%	(94,679.04)	39.8599%	34.7176%
ACCOUNT 5122		(40,785,021.15)	(40,038,731.26)	98.1702%	(39,225,103.96)	97.9679%	96.1753%
5123.1000	(45.58)	(45.58)	164.37	-360.6187%	0.00	0.0000%	0.0000%
5123.2000	0.00	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
ACCOUNT 5123		(45.58)	164.37	-360.6187%	0.00	0.0000%	0.0000%
5124.1000	41.53	41.53	0.00	0.0000%	0.00	0.0000%	0.0000%
5124.2000	NOTE A	(47,973.08)	(47,973.08)	0.0000%	(111,074.69)	231.5355%	0.0000%
ACCOUNT 5124		41.53	(47,973.08)	-115514.2788%	(111,074.69)	231.5355%	-267456.5134%

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5125.1000		376.42	1,457.05	387.0809%	21,244.62	1458.0570%	5643.8606%
5125.2000		(11,272,463.36)	(13,370,899.60)	118.6156%	(14,499,588.64)	108.4414%	128.6284%
ACCOUNT 5125		(11,272,086.94)	(13,369,442.55)	118.6066%	(14,478,344.02)	108.2943%	128.4442%
5126.2000	NOTE A		NOTE B	0.0000%	0.20	0.0000%	0.0000%
ACCOUNT 5126					0.20	0.0000%	0.0000%
5128.1000		1.41	0.23	16.3121%	0.00	0.0000%	0.0000%
5128.2000		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
ACCOUNT 5128		1.41	0.23	16.3121%	0.00	0.0000%	0.0000%
5129.1000		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5129.2000		5,989,270.76	1,401,532.81	23.4007%	462,397.78	32.9923%	7.7204%
ACCOUNT 5129		5,989,270.76	1,401,532.81	23.4007%	462,397.78	32.9923%	7.7204%

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Acct No	ACCOUNT NAME	1992 FR REG	1993 FR REG	% INC 92 TO 93	1994 FR REG	% INC 93 TO 94	% INC 92 TO 94
5160.1110		(6.25)	0.00	0.0000%	0.00	0.0000%	0.0000%
5160.1120		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5160.1190		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5160.1900		(3,962.66)	(18.93)	0.4777%	(41.73)	220.4437%	1.0531%
5160.2000		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5160.3110		(1,680,169.04)	(1,429,458.81)	85.0783%	(1,414,421.34)	98.9480%	84.1833%
5160.3120		(1,260,229.87)	(1,057,003.85)	83.8739%	(1,037,182.59)	98.1248%	82.3011%
5160.3130	NOTE A		0.00	0.0000%	(3,786.93)	0.0000%	0.0000%
5160.3190		(11,892.94)	(26,669.90)	224.2498%	(12,030.83)	45.1101%	101.1594%
5160.3900		(97,655.51)	(87,061.19)	89.1513%	(76,411.94)	87.7681%	78.2464%
5160.8000		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
ACCOUNT 5160		(3,053,916.27)	(2,600,212.68)	85.1435%	(2,543,875.36)	97.8334%	83.2988%
5169.2000		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
ACCOUNT 5169		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5230.1000		(21,574,030.90)	(22,472,910.62)	104.1665%	(22,989,961.25)	102.3008%	106.5631%
5230.4000		(1,120,889.61)	(964,619.66)	86.0584%	(1,629,487.19)	168.9254%	145.3745%
5230.5000		(224,936,046.08)	(233,531,125.44)	103.8211%	(241,784,710.45)	103.5343%	107.4904%
5230.9000		(45,777.76)	(20,677.84)	45.1701%	(71,803.69)	347.2495%	156.8528%
ACCOUNT 5230		(247,676,744.35)	(256,989,333.56)	103.7600%	(266,475,962.58)	103.6914%	107.5902%

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5240.1000		(1,486,925.56)	(1,481,114.81)	99.6092%	(1,505,697.05)	101.6597%	101.2624%
5240.2100		(765,359.37)	(765,570.32)	100.0276%	(848,160.97)	110.7881%	110.8187%
5240.2200		(784,420.45)	(784,734.52)	100.0400%	235,739.81	-30.0407%	-30.0527%
5240.2300	NOTE A	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5240.2900		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5240.3100		(717.00)	(717.00)	100.0000%	(717.00)	100.0000%	100.0000%
5240.3200		(74,913.27)	(99,768.00)	133.1780%	(74,381.36)	74.5543%	99.2900%
5240.3300		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5240.3400		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5240.5000		(74,649.74)	(64,685.72)	86.6523%	(31,696.76)	49.0012%	42.4606%
5240.7000		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5240.9100		(2,994,444.29)	(2,822,526.95)	94.2588%	(3,741,877.41)	132.5719%	124.9607%
5240.9900		(161,768.29)	144,795.86	-89.5082%	(50,155.18)	-34.6385%	31.0043%
ACCOUNT 5240		(6,343,197.97)	(5,874,321.46)	92.6082%	(6,016,945.92)	102.4279%	94.8567%
5250.0000		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
ACCOUNT 5250		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5261.0000		(267,522.39)	(243,085.76)	90.8656%	0.00	0.0000%	0.0000%
5261.1000	NOTE A	0.00	0.00	0.0000%	(237,507.34)	0.0000%	0.0000%
5261.2000	NOTE A	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5261.4000	NOTE A	0.00	0.00	0.0000%	(2,655.36)	0.0000%	0.0000%
ACCOUNT 5261		(267,522.39)	(243,085.76)	90.8656%	(240,162.70)	98.7975%	89.7729%

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5262.0000		(327,101.47)	(347,962.99)	106.3777%	(518,557.93)	149.0267%	158.5312%
ACCOUNT 5262		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5263.0000		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
ACCOUNT 5263		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5264.1100		(513,564.75)	(465,129.34)	90.5688%	(135,763.43)	29.1883%	26.4355%
5264.1200		(2,554,471.06)	(2,610,626.46)	102.1983%	(2,810,174.79)	107.6437%	110.0100%
5264.1300		(16,653,156.05)	(18,160,185.65)	109.0495%	(20,750,527.82)	114.2639%	124.6042%
5264.1400		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5264.2100		(86.78)	0.00	0.0000%	0.00	0.0000%	0.0000%
5264.2400		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5264.4100		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5264.4200		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5264.5100	NOTE A		0.00	0.0000%	(16,970.00)	0.0000%	0.0000%
5264.9100		(427,789.08)	(289,325.68)	67.6328%	(57,718.05)	19.9492%	13.4922%
5264.9200	NOTE A		0.00	0.0000%	(309,732.39)	0.0000%	0.0000%
5264.9900		(34,983,731.70)	(3,043,239.29)	8.6990%	34,652,302.48	-1138.6651%	-99.0526%
ACCOUNT 5264		(55,132,799.42)	(24,568,506.42)	44.5624%	10,571,416.00	-43.0283%	-19.1745%

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5270.1000		(23,549,638.84)	(26,421,201.65)	112.1937%	(28,458,760.93)	107.7118%	120.8458%
5270.2100		(27,795.60)	(22,334.40)	80.3523%	26,158.50	-117.1220%	-94.1102%
5270.2900		(9,273,117.61)	(9,432,297.49)	101.7166%	(8,755,231.60)	92.8218%	94.4152%
ACCOUNT 5270		(32,850,552.05)	(35,875,833.54)	109.2092%	(37,187,834.03)	103.6571%	113.2031%
5280.1101		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5280.1110		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5280.1120		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5280.1130		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5280.1150		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5280.1160		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5280.1201		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5280.1202		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5280.1203		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5280.1209		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5280.1210		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5280.1220		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5280.1230		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5280.1250		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5280.1260		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5280.1290		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5280.1401		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5280.1402		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5280.1409		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5280.1410		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5280.1413		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%

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5280.1420		0.00	0.00	0.0000%	0.0000%	0.00	0.0000%
5280.1423		0.00	0.00	0.0000%	0.0000%	0.00	0.0000%
5280.1430		0.00	0.00	0.0000%	0.0000%	0.00	0.0000%
5280.1431		0.00	0.00	0.0000%	0.0000%	0.00	0.0000%
5280.1432		0.00	0.00	0.0000%	0.0000%	0.00	0.0000%
5280.1433		0.00	0.00	0.0000%	0.0000%	0.00	0.0000%
5280.1450		0.00	0.00	0.0000%	0.0000%	0.00	0.0000%
5280.1460		0.00	0.00	0.0000%	0.0000%	0.00	0.0000%
5280.1490		0.00	0.00	0.0000%	0.0000%	0.00	0.0000%
5280.1501		0.00	0.00	0.0000%	0.0000%	0.00	0.0000%
5280.1502		0.00	0.00	0.0000%	0.0000%	0.00	0.0000%
5280.1510		0.00	0.00	0.0000%	0.0000%	0.00	0.0000%
5280.1520		0.00	0.00	0.0000%	0.0000%	0.00	0.0000%
5280.1530		0.00	0.00	0.0000%	0.0000%	0.00	0.0000%
5280.1550		0.00	0.00	0.0000%	0.0000%	0.00	0.0000%
5280.1560		0.00	0.00	0.0000%	0.0000%	0.00	0.0000%
5280.1601		0.00	0.00	0.0000%	0.0000%	0.00	0.0000%
5280.1610		0.00	0.00	0.0000%	0.0000%	0.00	0.0000%
5280.1620		0.00	0.00	0.0000%	0.0000%	0.00	0.0000%
5280.1630		0.00	0.00	0.0000%	0.0000%	0.00	0.0000%
5280.1650		0.00	0.00	0.0000%	0.0000%	0.00	0.0000%
5280.1660		0.00	0.00	0.0000%	0.0000%	0.00	0.0000%
5280.1701		0.00	0.00	0.0000%	0.0000%	0.00	0.0000%
5280.1710		0.00	0.00	0.0000%	0.0000%	0.00	0.0000%
5280.1720		0.00	0.00	0.0000%	0.0000%	0.00	0.0000%
5280.1730		0.00	0.00	0.0000%	0.0000%	0.00	0.0000%
5280.1750		0.00	0.00	0.0000%	0.0000%	0.00	0.0000%

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5280.1760		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5280.1801		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5280.1810		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5280.1820		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5280.1830		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5280.1850		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5280.1920		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5280.1930		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5280.1950		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5280.2001		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5280.2002		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5280.2009		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5280.2010		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5280.2013		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5280.2020		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5280.2023		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5280.2030		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5280.2031		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5280.2032		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5280.2033		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5280.2034		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5280.2040		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5280.2043		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5280.2050		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5280.2060		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5280.2070		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5280.2081		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%

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Acct No	ACCOUNT NAME	1992 FR REG	1993 FR REG	% INC 92 TO 93	1994 FR REG	% INC 93 TO 94	%INC 92 TO 94
5280.2082		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5280.2090		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5280.2101		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5280.2102		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5280.2109		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5280.2110		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5280.2113		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5280.2120		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5280.2123		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5280.2130		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5280.2131		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5280.2132		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5280.2133		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5280.2134		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5280.2140		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5280.2143		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5280.2150		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5280.2160		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5280.2170		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5280.2181		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5280.2190		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5280.2201		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5280.2202		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5280.2209		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5280.2210		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5280.2213		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5280.2220		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%

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5280.2223	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5280.2230	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5280.2231	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5280.2232	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5280.2233	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5280.2234	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5280.2240	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5280.2243	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5280.2250	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5280.2260	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5280.2270	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5280.2281	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5280.2290	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5280.2301	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5280.2302	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5280.2309	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5280.2310	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5280.2313	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5280.2320	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5280.2323	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5280.2330	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5280.2331	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5280.2332	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5280.2333	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5280.2334	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5280.2340	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5280.2343	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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5280.2350		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5280.2360		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5280.2370		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5280.2381		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5280.2390		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5280.2401		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5280.2410		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5280.2411	NOTE A	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5280.2420		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5280.2430		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5280.2460		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5280.2501		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5280.2502		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5280.2503		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5280.2510		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5280.2520		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5280.2530		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5280.2550		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5280.2560		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5280.2610		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5280.2650		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5280.2660		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5280.2850		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5280.2860		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5280.2910		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5280.2950		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5280.3050	NOTE A	0.00	0.00	0.0000%	0.00	0.0000%	0.0000%

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5280.3110	NOTE A		0.00	0.0000%		0.00	0.0000%
5280.3150	NOTE A		0.00	0.0000%		0.00	0.0000%
5280.9901	0.00	0.00	0.00	0.0000%		0.00	0.0000%
5280.9910	0.00	0.00	0.00	0.0000%		0.00	0.0000%
5280.9920	0.00	0.00	0.00	0.0000%		0.00	0.0000%
5280.9930	0.00	0.00	0.00	0.0000%		0.00	0.0000%
5280.9960	0.00	0.00	0.00	0.0000%		0.00	0.0000%
5280.9970	0.00	0.00	0.00	0.0000%		0.00	0.0000%
ACCOUNT 5280		0.00	0.00	0.0000%		0.00	0.0000%

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Acct No	ACCOUNT NAME	1992 FR REG	1993 FR REG	% INC 92 TO 93	1994 FR REG	% INC 93 TO 94	%INC 92 TO 94
5301.1100		103,613.00	(81,634.00)	-78.7874%	0.00	0.0000%	0.0000%
5301.1101	NOTE A		NOTE B	0.0000%	1,525,117.71	0.0000%	0.0000%
5301.1102	NOTE A		NOTE B	0.0000%	410,457.99	0.0000%	0.0000%
5301.1103	NOTE A		NOTE B	0.0000%	42,385.66	0.0000%	0.0000%
5301.1104	NOTE A		NOTE B	0.0000%	0.00	0.0000%	0.0000%
5301.1105	NOTE A		NOTE B	0.0000%	56,325.56	0.0000%	0.0000%
5301.1109	NOTE A		NOTE B	0.0000%	280,289.66	0.0000%	0.0000%
5301.1200		32,903.29	31,136.79	94.6312%	12,665.68	40.6775%	38.4937%
5301.2100		35,458,209.00	29,058,109.00	81.9503%	0.00	0.0000%	0.0000%
5301.2101	NOTE A		NOTE B	0.0000%	10,940,144.56	0.0000%	0.0000%
5301.2102	NOTE A		NOTE B	0.0000%	3,862,553.91	0.0000%	0.0000%
5301.2103	NOTE A		NOTE B	0.0000%	373,824.69	0.0000%	0.0000%
5301.2104	NOTE A		NOTE B	0.0000%	641,931.08	0.0000%	0.0000%
5301.2105	NOTE A		NOTE B	0.0000%	1,448,585.33	0.0000%	0.0000%
5301.2106	NOTE A		NOTE B	0.0000%	11,977,946.78	0.0000%	0.0000%
5301.2109	NOTE A		NOTE B	0.0000%	(280,289.66)	0.0000%	0.0000%
5301.2200		2,880,871.24	6,890,871.40	239.1940%	2,207,185.50	32.0306%	76.6152%
5301.3111		0.00	0.00	0.0000%	0.00	0.0000%	0.0000%
5301.3113		158.16	(9,796.13)	-6193.8101%	0.00	0.0000%	0.0000%
5301.3120		375.39	0.00	0.0000%	0.00	0.0000%	0.0000%
5301.4100		1,557.99	(232,068.22)	-14895.3600%	0.00	0.0000%	0.0000%
5301.4210		1,262,567.60	1,107,331.00	87.7047%	(21,444.55)	-1.9366%	-1.6985%
5301.4220		41,803.92	1,874.46	4.4839%	140,188.95	7478.8979%	335.3488%
5301.4230		460,183.07	(157,287.80)	-34.1794%	729,556.73	-463.8355%	158.5362%
5301.4240		173,643.97	2,384.28	1.3731%	12,661.39	531.0362%	7.2916%
5301.4250		120,454.97	66,882.56	55.5249%	290,104.00	433.7513%	240.8402%
5301.4260		0.00	0.00	0.0000%	3,571.81	0.0000%	0.0000%

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5301.4290		16,191.15	1,428.08	8.8201%	178,182.41	12477.0608%	1100.4926%
5301.5100		3,271.34	(496,816.07)	-15186.9286%	0.00	0.0000%	0.0000%
5301.5210		0.00	0.00	0.0000%	24,377.02	0.0000%	0.0000%
5301.5220		25,736.91	1,180.84	4.5881%	167,361.88	14173.1208%	650.2796%
5301.5230		134,891.59	(35,017.00)	-25.9594%	659,921.08	-1884.5734%	489.2233%
5301.5240		5,315.79	0.00	0.0000%	504.68	0.0000%	9.4940%
5301.5250		128,016.79	58,592.61	45.7695%	22,098.99	37.7163%	17.2626%
5301.5260		2,032.16	0.00	0.0000%	0.00	0.0000%	0.0000%
5301.5290		40,996.97	1,590.99	3.8808%	529,464.21	33278.9150%	1291.4716%
ACCOUNT 5301		40,892,794.30	36,208,762.79	88.5456%	36,235,673.05	100.0743%	88.6114%
5302.0000		57,921.26	763,054.08	1317.3990%	864,974.38	113.3569%	1493.3625%
ACCOUNT 5302		57,921.26	763,054.08	1317.3990%	864,974.38	113.3569%	1493.3625%

