

Other work equipment - excels.

SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA
 ALL TRANSACTIONS FROM 1991 DETAIL RECORDS FOR FCC
 ACCOUNT 6116 TRANSACTION AMOUNTS LESS THAN \$12,000 (NEGATIVE)
 SOURCE DATASET = FCC_SBBELL.DETAIL(INUMBERS)
 (AFAB-EDP P4C81 VALSAM)

ACTIVITY DATE	GENERAL LEDGER ACCOUNT	SOURCE CODE	RESP CODE	CHRG	TOTAL COMBINED REG & NAREG
9102	61161100	ATSD	JN7110000		10,025.54-
9108	61161100	ABC	JN3250400		18,128.29-
9109	61161100	ABC	JN3250400		12,989.00-
9109	61161100	ABC	JN7102000		13,714.20-
9102	61161100	JTJF	JN0500000		15,710.10-
9109	61161100	JTJF	JN0500000		45,404.50-
9101	61161900	LO1	JN2000000		56,868.70-
9101	61161900	LO1	JN2000000		144,231.30-
9101	61161900	LO1	JN2000000		20,253.00-
9101	61161900	LO2	JN2000000		29,483.87-
9101	61161900	LO1	JN2000000		157,129.87-
9101	61161900	LO1	JN2000000		45,988.67-
9101	61161900	LO1	JN2000000		173,813.88-
9101	61161900	LO1	JN2000000		24,514.97-
9101	61161900	LO1	JN2000000		38,871.62-
9102	61161900	LO1	JN2000000		177,174.64-
9102	61161900	LO1	JN2000000		19,738.64-
9102	61161900	LO1	JN2000000		19,834.41-
9102	61161900	LO1	JN2000000		123,288.46-
9102	61161900	LO1	JN2000000		37,287.29-
9102	61161900	LO1	JN2000000		236,218.42-
9102	61161900	LO1	JN2000000		24,334.30-
9103	61161900	LO1	JN2000000		97,714.97-
9103	61161900	LO1	JN2000000		914,512.29-
9103	61161900	LO1	JN2000000		14,023.33-
9103	61161900	LO1	JN2000000		21,187.17-
9103	61161900	LO1	JN2000000		151,067.50-
9103	61161900	LO1	JN2000000		36,884.17-
9103	61161900	LO1	JN2000000		278,348.15-
9103	61161900	LO1	JN2000000		24,736.67-
9104	61161900	LO1	JN2000000		48,294.68-
9104	61161900	LO1	JN2000000		14,175.37-
9104	61161900	LO1	JN2000000		28,431.30-
9104	61161900	LO1	JN2000000		152,532.18-
9104	61161900	LO1	JN2000000		12,835.53-
9104	61161900	LO1	JN2000000		42,432.50-
9104	61161900	LO1	JN2000000		153,328.27-
9104	61161900	LO1	JN2000000		78,368.71-
9104	61161900	LO1	JN2000000		84,848.28-
9105	61161900	LO1	JN2000000		268,245.89-
9105	61161900	LO1	JN2000000		77,831.47-
9105	61161900	LO1	JN2000000		138,758.01-
9105	61161900	LO1	JN2000000		85,141.39-
9105	61161900	LO1	JN2000000		186,925.94-
9105	61161900	LO1	JN2000000		12,118.18-
9105	61161900	LO1	JN2000000		17,565.48-

939 - leaving accounting for other work equipment to be allocated through CDM

940 "

ATTRIBUTES:

(1)	(2)	(3)	(4)	(5)	(6)	(7)

- Attributes:
- 1) Correct account
 - 2) Correct amount
 - 3) Proper test period
 - 4) Recurring expense
 - 5) Proper source documentation
 - 6) Correct allocation between regulated and non-regulated
 - 7) Correct allocation from the Parent Company, if applicable

Southern Bell Telephone & Telegraph
 Account 6116 - Transactions less than \$12,000
 FC 12/31/91

APM/LC
 8/14/92

FOI B01W-001503

Handwritten notes and numbers in the bottom left corner of the page.

Southern Bell Telephone & Telegraph

Feb 72 Peachtree North

11/19/92



Southern Bell

17L57 Southern Bell Center
675 West Peachtree Street, N.E.
Atlanta, Georgia 30375
404 529-5192

Walter S. Reid
Director

May 15, 1992

Mr. William T. Bishop, Jr., Partner
Coopers & Lybrand
1600 AmSouth/Harbert Plaza
1901 6th Avenue North
Birmingham, Alabama

Dear Mr. Bishop:

This letter is written to transmit the attached request of the Florida Public Service Commission to review certain Coopers & Lybrand audit workpapers and to document our understanding with regard to the provision of the requested workpapers. The Staff's review will be performed as part of their audit of Southern Bell in Docket 920260-TL, Rate Stabilization Plan. The documents requested for review are shown on the attached request and include your workpapers covering the audit of Southern Bell's 1990 and 1991 financial results and your audit of Southern Bell's Florida ARMIS Report 43-03 (Cost Allocation Procedures) for 1990 and 1991.

Since this review involves Coopers & Lybrand documents, you should determine the proper procedures to follow with regard to your documents to protect Coopers & Lybrand's interests. We understand that you will allow the Staff to review the requested workpapers, to make notes, and to tab documents which they want to take into their possession. Coopers & Lybrand will review the requested documents and determine the appropriate responses to all document requests. We understand that this is appropriate considering the Florida Public Service Commission's decision not to provide confidential treatment to Coopers & Lybrand audit workpapers in their entirety. As information, Coopers & Lybrand may be required to file its own Notice of Intent to Request Confidential Classification for its workpapers.

This basically summarizes Southern Bell's understanding of Coopers & Lybrand's position on this matter. This is based on conversations between Sharon Spears of your staff and Hal Paisant. The Staff plans to review the audit workpapers in your Atlanta office during the week of May 18th. If you need to discuss this matter, please call me or call Hal Paisant at 404-529-2473.

Yours truly,

Director

A BELLSOUTH Company

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Southern Bell
Summary

TVE 12/31/91

JPM/K
11/11/92

(PBC)

COMPANY: COMPANY: SOUTHERN BELL
 TITLE: TITLE: DOCUMENT RECORD REQUEST-SUMMARY
 PERIOD: PERIOD: TEST YEAR ENDED 12/31/92
 DATE: DATE: JUNE 15, 1992
 AUDITOR: AUDITOR: GABRIELA LEGH
 WORKPAPER #: WORKPAPER #: 10

DOCUMENT RECORD REQUEST	DOCUMENT RECORD REQUEST	DESCRIPTION	DATE ISSUED	DATE RECEIVED	Status
1	1	Plant tour, tour of the accounting system, Board of Directors Minutes The external auditors workpapers for review.	1/27/92	3/92, 5/92	Confident
2	2	Internal audits for review.	1/27/92	5/92	Confident
2A	2A	Please provide the following audits for review: F10-03-03-S-SF F10-53-06 F10-55-02 F10-32-41 F10-13-27 F10-13-48 F10-13-48 F10-15-60 F10-14-40-P-SF			
24 25	3	3 as a result of audit M10-13-23-AF. Provide the relating to internal audit T10-13-01-A-SF.	3/11/92	4/10/92	Confident
27 28 29	4	4 Letter from Southern Bell to the External Auditors to give full access to the workpapers to the PSC staff.	3/11/92	5/92	not confidential
	5	5 Provide ID badges for the PSC employees.	4/20/92	5/1/92	Non-Confi
	6	6 Tour of the Accounting System tour while the auditors are in Atlanta.	4/20/92	5/8/92	Confident
	7	7 Please provide access to external auditors workpapers on Separation and Settlements. Also, please provide the external auditors workpapers on the latest audit on CRIS. Provide annual reports for 1989 and 1991.	4/20/92	5/8/92	confidential
	8	8 Source documentation for cost rates in Cost of Capital. Detail of calculations for federal and state income taxes. NRB 1000 Reports.	5/8/92	10/2/92	

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Southern Bell
Summary

TVE 12/31/91

Y/M/R
11/11/92

(PBC)

COMPANY: COMPANY: SOUTHERN BELL
TITLE: TITLE: DOCUMENT RECORD REQUEST-SUMMARY
PERIOD: PERIOD: TEST YEAR ENDED 12/31/92
DATE: DATE: JUNE 15, 1992
AUDITOR: AUDITOR: CARIELA LEGN
WORKPAPER #: WORKPAPER #: 10

DOCUMENT RECORD REQUEST	DOCUMENT RECORD REQUEST	DESCRIPTION	DATE ISSUED	DATE RECEIVED	Status
9	9	Backup for the Rate Base Adjustments, and Net Operating Income.	5/8/92	5/12/92	Confident
10	10	Schedules: 1991-Monthly Analysis of Plant, 1991-12 Months ending 12/91 & 11/91-Net Investment Schedules, 1991-Florida FR Adjustments-Asset & Liability Accounts Balance, 1991-Development of State Balance Sheets Average.	5/14/92	5/28/92	Confident
11	11	December 1991 Average-"Development of allocation and Separation Factors for Use in Development of State allocated Balance Sheet."	5/14/92	5/28/92	Confident
12	12	Please provide the changes to the Company's By Laws for 1990 and 1991.	5/18/92	5/18/92	Not Confident
13	13	Provide the Practice for Form 3699-Error Masterfile Summary-Current Provide the most current practice for Report "Zero Usage". Provide a copy of the Ancillary Flow & Procedures BellSouth Services-Financial Systems Documentation-NU25 CARS-Billing & Collections Services.	5/19/92	6/4/92	Confident
14	14	Provide the 1992 Board of Directors Minutes.	5/19/92	5/20/92	Confident
15	15	Provide copy of Internal Audit No. L10-24-13-A-SAF regarding Plant Time Reporting dated December 2, 1991.	6/2/92	6/2/92	Confident
16	16	Provide copy of Internal Audit No. L10-24-14-A-SAF dated September 1991.	6/2/92	6/2/92	Confident
17	17	Provide "Extraction Area-Southern Bell FR Balance Sheet" December 1991-EDP, and for December 1991-Average Schedules.	6/9/92	6/9/92	Not Confident
18	18	Provide signed copy of ICK report 1991-BellSouth Form N of the FCC 1991 Southern Bell.	6/1/92	6/12/92	Confident

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Southern Bell
Summary

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(PBC)

COMPANY: COMPANY: SOUTHERN BELL
 TITLE: TITLE: DOCUMENT RECORD REQUEST-SUMMARY
 PERIOD: PERIOD: TEST YEAR ENDED 12/31/92
 DATE: DATE: JUNE 15, 1992
 AUDITOR: AUDITOR: GABRIELA LEON
 WORKPAPER #: WORKPAPER #: 10

DOCUMENT REQ'D REQUEST	DOCUMENT REQ'D REQUEST	DESCRIPTION	DATE ISSUED	DATE RECEIVED	Status
19	19	Expenses for charitable contributions, life insurance officers and employees, penalties for violation of regulatory statutes, losses on investments in securities written off or written down, preliminary survey and investigation expenses related to abandoned projects.	6/5/92	10/15/92	Confident
20	21	Detail of account 6725-Legal.	7/9/92	7/14/92	Confident
21	21	Reconciliation to Form M.	7/15/92	8/4/92	Confident
22	22	Provide backup for off-book adjustments. Provide all account numbers related to inside wire operations. Provide the reorganization costs and the accounts to which they were charged.	7/14/92	8/6/92	Not Confident
23	23	Response from Southern Bell to C & L on C & L findings of the control weakness related to the CRIS system.	7/14/92	10/7/92	Confident
24	26	Provide entry made to write-down computer spare parts and supplies inventory. Provide study made in order to determine if other accounts are now stated properly.	7/14/92	10/14/92	Not Confident
25	25	Provide a copy of the recent depreciation study Docket 910285.	7/14/92	7/27/92	Not Confident
26	26	Provide a copy of the Management study conducted by Arthur Andersen.	7/15/92	7/27/92	Confident
27	27	Reconcile differences between Schedule NR1000 and the Schedules of Plant and NOI provided by the Company.	7/15/92	7/23/92	Not Confident
28	28	Provide the Company's Chart of Accounts, Form 4711A-Depreciation 4/91, 5/91, 12/91. Company's ITC election. Copy of the Balance to regulated Accounts Report 1/91-11/91 and December 1990.	7/19/92	8/6/92	Not Confident

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Southern Bell
Summary

TYE 12/31/91

N/M/92
11/17/92

(PBC)

COMPANY: COMPANY: SOUTHERN BELL
 TITLE: TITLE: DOCUMENT RECORD REQUEST-SUMMARY
 PERIOD: PERIOD: TEST YEAR ENDED 12/31/92
 DATE: DATE: JUNE 15, 1992
 AUDITOR: AUDITOR: GABRIELA LEON
 WORKPAPER #: WORKPAPER #: 10

DOCUMENT REQUEST	DOCUMENT REQUEST	DESCRIPTION	DATE ISSUED	DATE RECEIVED	Status
29	29	General ledger backup for BSS Net Income and Account 4390 Inv.	7/19/92	8/12/92	Confident
30	30	Backup 73.6755% Intrastate Adjustment to Rate Base.	7/20/92	9/15/92	Not Conf
31	31	Backup for adjustments.	7/23/92	8/4/92	Confident
31A	31A	Please provide the attached: Revised schedule for N.O.I. Adjustments (Total Company) Revised schedule Rate Base Adjustments (Total Company) Out of Period MP. and Fr Tax -Adj. NB on N.O.I. BellCore Inv and Dividend-Adj. W31 on N.O.I. and Rate Base Adjustment Expiring amortizations-adj 33 N.O.I. Attrition W37 on N.O.I. and Rate Base Propsd SW Access Reduction-adj 38 on N.O.I. Propsd Option Expanded Loc -adj 39 on the N.O.I. Propsd Interconnect Rate-adj 40 on N.O.I. Other Rate Base -Adj. 45 not sufficient backup.	11/4/92	11/14/92	Confident
32	32	Backup for the Implementation of the Core Findings.	7/29/92	9/7/92	Not Conf
33	33	Backup on 4874,774.52 account 1401.	7/30/92	8/6/92	Not Conf
34	34	Internal Audits on Architect's fees.	8/7/92	10/15/92	Confident
35	35	1) Provide all accruals made in the test year to any revenue or expense account related to any lawsuit/attorney general investigations. 2) Provide any refunds made on the above, and all the backup for the refunds.	8/13/92	8/21/92	Not Conf
35	35	Provide source documentation for the attached sample items; ex. JE, Invoices, Vouchers, Contracts, etc. Sample items 1 through 681.	9/1/92	11/17/92	Confident

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Southern Bell Summary

TYE 12/31/91

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11/14/92

(PBC)

COMPANY: SOUTHERN BELL
 TITLE: DOCUMENT RECORD REQUEST-SUMMARY
 PERIOD: TEST YEAR ENDED 12/31/92
 DATE: JUNE 15, 1992
 AUDITOR: GABRIELA LEON
 WORKPAPER #: WORKPAPER #: 10

DOCUMENT RECORD REQUEST	DOCUMENT RECORD REQUEST	DESCRIPTION	DATE ISSUED	DATE RECEIVED	Status
36A	36A	Item 157-How was the estimate on the Nov. 5 letter determined? Item 189, 188, 193, 192-How was it determined that the indicator was incorrect? Item 188, 193, 192-How was it determined that this bill was wrong? Item 65-Provide entry this is reversing. Item 68, 69, 143-Please explain this entry. Is it transferring from regulated to nonregulated or vice versa? Item 95, 94, 97, 98- Why did regulated vs non regulated change? Item 89, 100, 103, 104-Explain and give backup. Item 108-How were marketing incentive accruals determined. Item 177, 175, 170, 171-How was this reversed? Item 84, 85, 81, 82-How were accruals developed? No bills? Item 152-Please have someone explain in English.	11/4/92	11/13/92	Confident
36B	36B	Item 156-No backup was provided. Item 147-No backup was provided. Item 145-No backup was provided. Item 66, 67-Provide entries that these are reversing. Why don't these need to be multiplied by the allocator? Item 111-How was this adjustment determined to be needed and how was amount calculated. Item 110-Provide backup on incentives. Item 61-Provide a description of services performed and types of costs charged.	11/4/92	11/19/92	not Confidential
36C	36C	For items 530, 536, 534, 535, 528, 531, 533 provide actual voucher, equipment purchased and a receiving report. For items 265, 261, 251, 241, 274, 246, 273, 282, 252, 236, 211 provide cases and hours worked. For items 749, 753, 755, 761, 762, 763, 768, 771, 773 & 775 provide transmission power study. For items 779, 786, 790, 793, 798, 804, 805, 795, 828, 780, 816, 799, 807, 819, 800 provide copy of ad's.	11/4/92	11/13/92	Confident

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Southern Bell
Summary

TYE 12/31/91

4/11/92
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(PBC)

COMPANY: SOUTHERN BELL
 TITLE: DOCUMENT RECORD REQUEST-SUMMARY
 PERIOD: TEST YEAR ENDED 12/31/92
 DATE: JUNE 15, 1992
 AUDITOR: GABRIELA LEON
 WORKPAPER #: WORKPAPER #: 10

DOCUMENT RECORD REQUEST	DOCUMENT RECORD REQUEST	DESCRIPTION	DATE ISSUED	DATE RECEIVED	Status
35D	35D	Please provide a listing to explain the methodology of each type of the following clearing accounts: 5728.13 5728.20 5728.50 5728.15 5728.30	11/6/92	11/13/92	Confident
35E	35E	Please provide detailed backup for the NP3361 Reports for one item selected for the CDH entries account 6362 for \$19,939.21 to include invoices and or detail from an outside source.	11/6/92	11/13/92	Confident
35F	35F	Please provide additional backup for Aircraft expenses.	11/6/92	11/13/92	Confident
35G	35G	Additional backup needed.	11/6/92	11/14/92	Confident
35H	35H	RE: Medical Dental Insurance Plan. Additional Backup.	11/6/92	11/13/92	Confident
35I	35I	Additional Back up needed for Legal Expenses. Bills whited out. Centell services provided.	11/6/92	11/13/92	Confident
35J	35J	Additional backup items #537, #445, #444, #454, #455, #456 agreement/procedures for relocation of employees with Genesis Relocation Plan #139.	11/12/92	11/17/92	Confident
35K	35K	(1) When were the employees paid? Is there an out of period adjustment in A.G.I. that takes these out. (item 832). (2) Was there an accrual made in 1991 for what was expected from AT & T as reimbursement for the test year.	11/12/92	11/14/92	Not Confident
36L	36L	Provide names of projects that these amounts were charged.	11/13/92	provided	

36H

Research - [unclear]

11/20/92 provided

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Additional Information on Aircraft Travel Exp

11/20/92 ✓

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THE WALTER LATHAM COMPANY (706) 545-8787									

Southern Bell
Summary

TYE 12/31/91

11/11/92
11/11/92

(PBC)

COMPANY: COMPANY: SOUTHERN BELL
TITLE: TITLE: DOCUMENT RECORD REQUEST-SUMMARY
PERIOD: PERIOD: TEST YEAR ENDED 12/31/92
DATE: DATE: JUNE 15, 1992
AUDITOR: AUDITOR: GABRIELA LEON
WORKPAPER #: WORKPAPER #: 10

DOCUMENT RECORD REQUEST	DOCUMENT RECORD REQUEST	DESCRIPTION	DATE ISSUED	DATE RECEIVED	Status
49F	49F	Please provide the journal entry (accrual) item #7 for the attached worksheet, and the Order # that this refund relates to and calculation by year of this amount.	11/5/92	11/13/92	confidential
49G	49G	Please provide correspondence from AT&T where it shows that they agree to pay this amount. Item #11-Out of Period Revenues.	11/5/92	Provided 11/10/92	not confidential
49H	49H	Please provide the journal entry booked 11/91 related to item #6-Out of Period Revenues.	11/5/92	11/10/92	not confidential
		Please provide the journal entry booked 12/90 related to item #7-Out of Period Revenues.	11/5/92	11/10/92	not confidential
49I	49I	Please provide an explanation of what was the property used for. Please provide the sales contract and documentation that shows the value on the books and computation of the gain.	11/6/92	11/12/92	confidential
49J	49J	Why are abandoned projects costs above the line? Shouldn't they be below the line (account 7370.1000)	11/6/92	11/13/92	not confidential
49K	49K	Please provide the methodology used to determine which costs were Corporate Advertising Expense and the adjustment.	11/6/92	11/13/92	not confidential
49L	49L	Please provide the original journal entry recording these amounts.	11/6/92	11/14/92	confidential
49M	49M	Please provide backup (journal entries, vouchers, invoices, and outside correspondence) for the following N.O.I. Adjustments:	11/6/92	11/13/92	confidential
		#6 Out of Period MR and FR Tax		provided	
		#31 BellCore Inv and Dividend		provided	
		#33 Expiring Amortizations		provided	
		#37 Attrition		provided	
		#39 Propsd SW Access Reduction		provided	
		#39 Propsd Option Expended LOC		provided	
		#40 Propsd Interconnect Rate		provided	

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THE WALTER LATHAM COMPANY (706) 545-8787																				

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Southern Bell Summary

(PBC)

TVE 12/31/91

H/M/R
11/14/92

COMPANY: COMPANY: SOUTHERN BELL
 TITLE: TITLE: DOCUMENT RECORD REQUEST-SUMMARY
 PERIOD: PERIOD: TEST YEAR ENDED 12/31/92
 DATE: DATE: JUNE 15, 1992
 AUDITOR: AUDITOR: GABRIELA LEON
 WORKPAPER #: WORKPAPER #: 10

DOCUMENT RECORD REQUEST	DOCUMENT RECORD REQUEST	DESCRIPTION	DATE ISSUED	DATE RECEIVED	Status
50	50	Provide 12 months schedules on FR adjustments for total Southern Bell (See DRR #48).	10/8/92	10/16/92	Not Confidential
51	51	Source documentation for sample items.	10/9/92	11/16/92 <i>Provided 11/16/92</i>	Not Confidential
52	52	Is there a reason to believe the \$2.3 million charge to account 5264.1 for the settlement of pre-divestiture retirees concessions is recurring?	10/9/92	11/14/92	Not Confidential
53	53	Please provide all Heavy Call start-up costs for 1991 (the test year) and any that have occurred outside the test year. Have these costs been amortized?	10/3/92	10/30/92	Not Confidential
54	54	A computer appears to have been expensed to account 5724 for \$5.1 million in the 2nd quarter of 1991. Why wasn't it capitalized?	10/9/92	11/11/92	Not Confidential
55	55	Please provide a copy of System Development Life Cycle Internal audit.	10/9/92	10/15/92	Confidential
56	56	Provide the amounts for every early retirement package for the last 5 years, and the account charged to.	10/9/92	11/11/92	Not Confidential
57	57	1) Please verify this Net Profit from Inside Wire Operations. Are there any accounts missing? 2) Provide copies of the General Ledger (GL) for the accounts related to Inside Wire Operations, for the years 1988, 1989, and 1990.	10/12/92	10/28/92	Confidential
58	58	Please provide access to the auditor's workpapers for Internal Audit #B10-11-02-A-SF "Agent Relations"-BNI-Customer Operations, Strategic Market Planning, June 1991.	10/14/92	10/30/92	Confidential
59	59	Please provide a worksheet calculating average common equity.	10/15/92	11/13/92	Confidential

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THE WALTER LATHAM COMPANY															17081 245-8787							

Southern Bell
Summary
TYE 12/31/91

H/M/R
11/14/92

(PBC)

COMPANY: COMPANY: SOUTHERN BELL
TITLE: TITLE: DOCUMENT REQUEST-SUMMARY
PERIOD: PERIOD: FISCAL YEAR ENDED 12/31/92
DATE: DATE: JUNE 15, 1992
AUDITOR: AUDITOR: CAPPIELA LEON
WORKPAPER #: WORKPAPER #: 10

DOCUMENT RECORDED REQUEST	DOCUMENT RECORDED REQUEST	DESCRIPTION	DATE ISSUED	DATE RECEIVED	Status
		nonmanagement employees, and how it is expensed(method).			
67	67	Please provide internal audit workpapers for 9/90-F0052- 6inSAF and F003003SSF 12/91 F10-32 51 A SAF	11/4/92	11/9/92	Confidential
68	68	Please provide the destination, purpose of the trip, job titles, and explain system of costing for the attached items.	11/4/92	11/13/92	Confidential
69	69	Please provide the % of provisioning expense EE12 which was charged out to non-regulated accounts for Sept., Oct., & Dec. 1992 and provide the source data you used to substantiate this.	11/6/92	11/14/92	not confidential
70	70	Please prepare a schedule showing by month the amounts charged to each account relating to inside wire (Please use MF2702 so we can trace it back) 1986-1990.	11/9/92	11/13/92	Confidential
71	71	Provide SB general ledger (HQ) any calculation of 12-month average prepared, methodology for allocating to Florida, Methodology and documentation for removal of non-regulated accounts. Please provide the reasons for the adjustments (page 3).	11/9/92	11/16/92	Confidential
72	72	Reorganization Study	11/10/92	11/13/92	Confidential
73	73	Please provide the written reply for Internal Audit H00-21-25-A-SAF.	11/10/92	11/14/92	Confidential
74	74	Provide copy of the report from actuaries which estimated the transition obligation and expenses related to SFAS106 in the backup and show how this report was used in the backup provided for SFAS106.	11/14/92	11/19/92	Confidential
75	75	Please provide detail to show the SRE's for 2 architects for 86-90. Per 1990 internal audit.	11/16/92	11/19/92	Confidential

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Southern Bell

Summary

TYE 12/31/91

11/14/92
11/14/92

(PBC)

COMPANY: COMPANY: SOUTHERN BELL
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 WORKPAPER #: WORKPAPER #: 10

DOCUMENT RECORD REQUEST	DOCUMENT RECORD REQUEST	DESCRIPTION	DATE ISSUED	DATE RECEIVED	Status
-------------------------------	-------------------------------	-------------	----------------	------------------	--------

3) What costs are included in 4360.2?
 4) Provide HQ general ledger account for 1190,
 4120.1-9 for December G/L.

80

Common facilities -
 EST US 1st
 Proforma

11/24/92 11/24/92 Confidential

F01B01W 001523

P17

10

Southern Bell Telephone & Telegraph
 Memo to Tracy Hatch + Frank Doud from KW
 TYE 12/31/91

Y/M/K
 12/4/92

Southern Bell

Summary of Redacted Copies
 of Board of Directors Minutes
 1990 - 1992

KW
 5/22/92

Meeting	Page	Paragraph	Subject
1/90	8729-30	2007, 1st	Mr. Fitzgerald briefed the Board. Mr. Fitzgerald is the Cal's legal counsel. Co. received recent Commission orders called on Sassorno & Fitzgerald.
7/23/90	8761	1	
10/22/90	8771-2	4-5	Mr. Fitzgerald briefed the Board on also in the minutes discussion of profitability in Jacksonville 10/16/90.
11/26/90	8779	4	Mr. Fitzgerald updated the Board on current status of ?
2/25/91	8793	4	Mr. Fitzgerald reviewed status of
3/25/91	8821	4	Mr. Fitzgerald reviewed developments
5/20/91	8830	4	Mr. Fitzgerald update the Board
7/22/91	8850	1	Mr. Fitzgerald updated the Board
9/23/91	8859	4	Head of Audit Committee called on Mr. Fitzgerald
10/28/91	8864-5	5-1	Mr. Fitzgerald
11/25/91	8870-1	5-1	Head of audit Committee called on Mr. Fitzgerald
1/27/92	8892		Mr. Fitzgerald update
	8896		debtors dates interest % 9.5
	8897		related to future bond extinguishment
	8898		(considered insider trading information)
	8892		
2/24/92	8923	4	Head of Audit Committee called on Mr. Fitzgerald
3/23/92	8935	4	Mr. Fitzgerald update

F01B01W 001525

10-1

Southern Bell Telephone & Telegraph
Letters to Tom Lohman

(PBC)

TYE 10/31/91

3/11/92
11/21/92

State of Florida

Habily

Commissioners:
THOMAS M. BEARD, CHAIRMAN
BETTY EASLEY
J. TERRY DEASON
SUSAN F. CLARK
LUIS J. LAUREDO



3625 NW 82nd AVENUE
SUITE 400
MIAMI, FLORIDA 33166-7602

Public Service Commission

October 9, 1992

Mr. Tom Lohman
Southern Bell
150 W. Flagler Street
Suite 1901
Miami, Fl. 33130

Dear Tom:

I have attached lists of outstanding audit requests.

As you will see many of these requests were made in June and July and we still have not received a response.

On Log 1, you will see that backup for the rate base and net operating income adjustments was requested on May 8, 1992. Since the information provided was not complete, another request was made on July 23, 1992 and since that information was not complete another request was made on October 6, 1992. There are still several adjustments we have not received any backup for.

A similar situation occurred with the off book adjustments. The same information was requested July 14, 1992 and October 8, 1992 and we have still received nothing on several of the adjustments.

This time lag is not acceptable and is hampering our audit. Since many are due from June and July I don't think the delays can be blamed on the hurricane.

In addition, when we do receive backup, it is not usually self explanatory. In order for us to complete the audit, someone who understands the backup needs to be more readily available to the auditors. Either another liaison needs to be at the 666 building or we need to move all our auditors to the downtown location.

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An Affirmative Action/Equal Opportunity Employer

FO1B01W 001526

P1

10-2

Southern Bell Telephone & Telegraph

Letters to TOM / SR man

TVE 143/91

5/1/91

11/21/92

(PBL)

We need all requests on the attached logs by October 14, 1992 and another person station at the building at that time.

Please let me know your plans as soon as possible.

Yours truly,

Kathy L. Welch
Regulatory Analyst Supervisor

CC: Al Carreras
Frank Doud
Gabby Leon

FO1B01W 001527

12
10-2

Southern Bell Telephone & Telegraph

Letters to Tom / Holman

(PBL)

TYE 12/31/91

5/11/92
11/21/92

LOG I

REQ. #	DATE REQ.	
9	5/8/92	BACKUP FOR RATE BASE AND NOI ADJUSTMENTS
22	7/14/92	OFF BOOK ADJUSTMENT BACKUP
31	7/23/92	ADDITIONAL BACKUP ON REQ 9
19	6/5/92	LETTER ON CHARITABLE CONTRIBUTIONS
36	9/1/92	SAMPLE
40	9/16/92	YEARLY AMORT. NORMALIZATION ADJ.
41	9/17/92	VENDOR PRINTOUT
42	9/21/92	SAMPLE
44	9/21/92	COST OF CAPITAL BACK UP
46	9/22/92	RECONCILIATION OF CAPITAL ITEMS TO GL
49	10/6/92	ADDITIONAL BACKUP REQUEST 9
50	10/8/92	ADDITIONAL BACKUP REQUEST 22

F01B01W 001528

13

10-2

Southern Bell Telephone & Telegraph
 Letters to Tom (Korman)
 TVE 1/31/91

(PBC)

y/m/w
11/21/92

AS OF 10/9/92

SBT
DOCUMENT LOG
CAM PART

NUMBER	WP NO.	DATE	DESCRIPTION	DATE DUE	DATE RECEIVED	CONF YES/NO
1		9 6/6/92	ACCESS TO C & I WORKPAPERS 1990 AND 1991	6/16/92	6/16/92	YES
2		9 6/6/92	LIST OF INTERNAL AUDITS	6/16/92	ok	yes
3	45	6/29/92	TESTING CENTER EXPENSE received items 7 and 12 on 7/92 received items 3, 4 and 5 on 10/6/92 received item 2 on 9/29/92 received items 1,6,8,9,10,11,13, on 10/6 all items received as of 10/6	7/9/92	7/21/92 ok	YES no part 3
4	47	6/29/92	EXCEPTION TIME REPORTING received items 1 AND 2 on 10/6 received item 3 on 10/6	7/9/92	ok	??? form not returned yes
5		6/29/92	JOB FUNCTION CODES all parts received	7/9/92	9/21/92	yes
6	44	6/29/92	PLANT TIME REPORTING parts 1 and 2 received 8/6/92; RECEIVED PARTS 3, 4 AND 7 ON 10/6 MISSING PART 6.	7/9/92	missing parts OPEN	
7		9 6/29/92	COPY OF FCC RAD -12	7/9/92	7/31/92	???
8	46	6/29/92	MARKETING TIME REPORTING received part 4 on 10/6 missing part 1 received parts 2 & 3 on 9/21	7/9/92	missing part 1 OPEN	??? form not returned yes
9	44	6/29/92	CPE TIME REPORTING received 1, and 2 on 9/92. RECEIVED ALL ON 10/9	7/9/92	10/9	YES
10		7/7/92	AFFILIATED TRANSACTIONS-BSE, INTERNAL AUDITS ALL, MCCA, SUNLINK, PRINTSOUTH. received parts 1 and 2 on 9/22 received 3 and 6 on 10/7 missing parts 4,5, as of 10/7	7/9/92	missing parts OPEN	yes
11		7/7/92	MOST RECENT UPDATE OF CAM	7/9/92	7/21/92	no
12		7/7/92	SPECIAL STUDIES - CAM received all parts on 9/21/92	7/9/92	ok	yes
13		7/7/92	SPECIAL STUDIES - SERVICE REP TIME all parts received	7/9/92	9/21/92	yes

F01B01W 001529

14

10-2

Southern Bell Telephone & Telegraph

Letters to Tom Lorman

TYE 1/31/91

5/11/92

11/21/92

(PBC)

14	19 7/7/92	CRENS- REAL ESTATE ADJUSTMENT RECEIVED ALL ITEMS ON 10/6	7/9/92	OK	yes
15	45 7/20/92 46	TOUR OF TESTING CENTER AND BUSINESS SERVICE CENTER	7/27/92 7/27/92	7/22/92 7/31/92	no no
16	7/20/92	DEMAND SALES CENTER	7/27/92	OPEN	
17	48 7/20/92	LEGAL ADJUSTMENT	7/27/92	OPEN	
18	7/20/92	NON CONTACT SALES PROGRAM received part 3 10/6 RECEIVED PARTS 1 AND 2 ON 10/9	7/27/92	10/9 OK	NO
19	44 7/20/92	PLANT TIME REPORTING FOLLOW UP	7/27/92	OPEN	
20	7/21/92	SERVICE REP COMMON TIME ADJ.	7/27/92	OPEN	
21	7/21/92	SPECIAL STUDIES - I/A CAM	7/27/92	OPEN	
22	19 7/21/92	ACC'T 6721 FC 1330 CRENS - COPY OF C&L WORKPAPERS	7/27/92	OPEN	
23	45 7/22/92	TESTING CENTER TIME REPT	7/29/92	OPEN	
24	46 7/31/92	MARKETING TIME REPORTING RECEIVED ALL ITEMS ON 10/9	8/7/92	10/9	NO
25	46 8/18/92	MARKETING OFFICE EXPENSE	9/28/92	OPEN	

F01B01W 001530

P5

10-2

Southern Bell Telephone & Telegraph

Letters to Tom Lohman

TVE 1431/91

8/11/92

11/21/92

(PBC)

State of Florida

Commissioners:
THOMAS M. BEARD, CHAIRMAN
BETTY EASLEY
J. TERRY DEASON
SUSAN F. CLARK
LUIS J. LAUREDO



3625 NW 82nd AVENUE
SUITE 400
MIAMI, FLORIDA 33166-7602

Public Service Commission

October 15, 1992

Tom Lohman
General Manager Comptroller
Southern Bell
Suite 1901
150 West Flagler Street
Miami, Fl. 33130

Dear Tom,

I received your letter yesterday and I do not agree with some of your comments.

You state that your responses were not incomplete but that our auditors needed more detail. Judy Butler was notified early in the audit that we did not consider a piece of paper with a number or an intercompany memo sufficient documentation. She was told we needed invoices, time sheets or information from an outside source and that adequate descriptions were needed. In addition, when we ask your staff to explain the backup provided and they can not do so without additional information, I do not believe the original data provided was clear or sufficient.

You also mention that you have dedicated one of your managers to deal with us. I know of instances where requests submitted in July were not given to the person who could answer them until September. We have received requests back with responses such as we have given up trying to reconcile this. I discussed some of these with Barbara Cruitt yesterday. I have also shown her examples of the backup we have been receiving to show her it is impossible for our staff to understand the information provided. Obviously one manager is not sufficient.

You state that request 22 was provided. Al Carreras reviewed the response we received yesterday and agreed it could not be reconciled to the printout of FR adjustments we had without additional information. For Request 31 you do not mention that backup has not been provided for SFAS 106 adjustment, Bellicore Investment and Dividends and the expiring amortizations adjustment.

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F01B01W 001531

P 6

10 2

Southwestern Bell Telephone & Telegraph

Letters to Tom Kopman

(PBC)

TYE 12/31/91

3/11/92

11/21/92

For the samples, request 36 was made 9/1/92 and request 42 was made 9/2/92. Your letter says these will not be provided until 10/30/92 and 11/6/92. This is a lag of 9 weeks and 7 weeks respectively. We regularly request supporting documentation for samples from Florida Power & Light of approximately 500 items and receive them in a maximum of two weeks. If an adequate audit trail exists it should not take 7-9 weeks to provide backup.

As I discussed with Barbara, the backup provided to date has had to be resubmitted several times. Even if the backup received on October 30th and November 6 are sufficient, our audit time has still been impaired and may result in a scope limitation or disallowance of the items we can't review.

Your Truly,

Kathy L. Welch

Kathy L. Welch

Regulatory Analyst Supervisor.

CC: Frank Doud
Gabby Leon
Ruth Young
Al Carreras

FO1B01W 001532

10-2-92

Southern Bell Telephone & Telegraph
Letters to Tom Lohman

(PBC)

TYE 1/21/91

23/M/92
11/21/92

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State of Florida

Commissioners
 - THOMAS M. BEARD, CHAIRMAN
 - BETTY BASLEY
 - TERRY DEASON
 - JEAN F. CLARK
 - URS J. LAUREDO



3625 NW 83rd AVENUE
 SUITE 400
 MIAMI, FLORIDA 33166-7602

Public Service Commission

November 11, 1992

Tom Lohman
 General Manager Comptroller
 Southern Bell
 Suite 1901
 150 West Flagler Street
 Miami, Fl. 33130

Dear Tom,

As I discussed with Al today, we still have several outstanding requests for data. A list is attached. Even if we get them now it will be difficult to complete our review. If items are received after Monday at 7 AM we will probably not be able to review them at all.

Your letter of 10/13 said we would have request 49 by 10/23, and request 36 and 42 by 11/6. We still have items outstanding on these request. Several other requests are outstanding from early October. I realize that your staff has been working very hard to provide us with the items requested. However, it appears that the departments they are requesting the information from are not providing the information in a timely manner.

This lack of documentation will result in exceptions and company imposed scope limitations.

Yours truly,

 Kathy L. Welch
 Regulatory Analyst Supervisor

CC: Barbara Cruitt
 Al Carreras
 Gabby Leon
 Frank Doud

F01B01W 001533

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P.8

WEEKLY TRAVEL AND SPECIAL ACTIVITIES ITINERARY

Copy to: Jarvis
Easterling
OMs

INTERNAL AUDITING

Week of November 16-20, 1992

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY
VEJ - Australia 16	VEJ - Australia 17	VEJ - Australia 18	VEJ - Australia 19	VEJ - Australia 20
KB - Office	KB - Office	KB - Office	KB - CIA Exam	KB - CIA Exam
JWJ - Office/AL	JWJ - Office/AL	JWJ - Jury Duty	JWJ - Jury Duty (T)	JWJ - Jury Duty (T)
RES - Office	RES - Office	RES - Office	RES - CIA Exam	RES - CIA Exam
MVA - Office/NC	MVA - Birmingham	MVA - Asheville	MVA - Office/NC	MVA - Office/NC
HBB - Office/TN	HBB - Office/TN	HBB - Office/TN	HBB - Office/TN	HBB - Office/TN
RRC - Atlanta	RRC - Atlanta	RRC - Atlanta	RRC - Office/LA	RRC - Office/LA
STJ - Office/FL	STJ - Office/FL	STJ - Office/FL	STJ - Office/FL	STJ - Office/FL
JDS - Atlanta	JDS - Office/AL	JDS - Office/AL	JDS - Office/AL	JDS - Office/AL
BRE - Office	BRE - Office	BRE - Office	BRE - Office	BRE - Office
VPA - Office	VPA - Office	VPA - Office	VPA - Office	VPA - Office

OFFICE NUMBERS

VEJ/Vic Jarvis 404-249-3150/GA
 KB/Karen Bishop 404-249-3070/GA
 JWJ/Jerry Johnson 404-249-3048/GA
 205-988-1299/AL
 RES/Ron Strawn 404-249-3061/GA
 MVA/Harvin Alston 704-378-7292/NC
 HBB/Harlan Blount 502-426-5251/KY
 615-661-3188/TN

OFFICE NUMBERS

RRC/Ron Coco 504-528-7645/LA
 601-961-0572/MS
 STJ/Shirley Johnson 305-263-3916/FL
 404-391-2600/GA
 JDS/Jerry Singleton 205-321-2473/AL
 404-529-7241/GA
 BRE/Bill Easterling 404-249-3160/GA
 VPA/Vickie Armistead 404-249-3151/GA

NOTE: The next scheduled staff meeting will be December 7-8, 1992, beginning at 1:30 p.m. on Dec. 7 and ending at 3:00 p.m. on Dec. 8. Campanile Conference Room 1935/Contact 404-249-3151.

*Southwest Bell Telephones & Telegraph
 letters to Terry Johnson
 7VE 1/4/91
 11/21/92*

FOIb01W 001534

10-2



Southern Bell

Thomas F. Lehman
General Manager-Computers

Suite 1601
180 West Flagler Street
Miami, Florida 33130
305 530-5320

October 13, 1992

Ms. Kathy L. Welch
Regulatory Analyst Supervisor
Florida Public Service Commission
Miami, Florida

Dear Kathy,

In response to your October 9, 1992 letter, I apologize for the length of time it has taken us to answer some of your requests. Please be assured that we are doing everything possible to respond to your requests on a timely basis. We realize that there is still room for improvement and have implemented additional procedures which we feel confident will rectify the situation.

We agree that in some cases our responses have led to additional document requests. However, we do not feel that this has been because our responses were incomplete, but rather that the auditors needed more detailed information.

In order to expedite the response to your requests we have dedicated one of our managers to deal directly with your auditors. Additionally, all of our managers are still available to answer your questions or explain the backup we provide. We provided you with an office at the 666 building since the majority of our records are in that building. However, your auditors are welcome to visit our downtown office, or call the managers in that office on specific requests, as the need arises.

A BELL SOUTH Company

F01B01W 001535

P₁

10-3

In order to ensure that we are being responsive to your requests, Al Carreras will meet with your auditors at least once a week to review the status of outstanding requests and assist them in interpreting the data they receive. In addition, we have implemented a formal escalation procedure to expedite the responses required from other BST organisations

The attachment lists all outstanding audit requests and our expected completion date. Please feel free to call Barbara Cruit on 530-5669 if you would like to discuss this further.

Yours truly,

T. F. Lohman
General Manager - Comptrollers

Attachments

cc: Frank Doud
Hal Paisant
Gabby Leon

F01B01W 001536

P2

10-3

OUTSTANDING AUDIT REQUESTS AS OF 10-8-92

CAM REQUEST	DESCRIPTION	WILL BE PROVIDED BY	NOTE
6-6	Plant time reporting	10-14	not until 10/15
8	Business Marketing time reporting	10-14	
9-3	Corp Comm and CFE responsibilities	10-14	not until 10/15
10-4	MCCA billing	10-14	
10-5	Sunlink	10-14	
16 (1-9)	Demand Sales Center	10-14	
17 (1-3)	Legal adjustments	10-14	
19 (1-3)	C&L binder questions on plt rpt	10-14	
20	C&L Svc Rep time	10-14	
21	Special allocation for FL	10-14	} - not until 10/15
22	C&L CREM workpapers	10-14	
23	DTAG study	10-19	2
25 (1-2)	Marketing office expense	10-14	

RATE REQUEST	DESCRIPTION	WILL BE PROVIDED BY	NOTE
9	Has been provided	N/A	3
19	Charges to various items	10-16	4
22	Has been provided	N/A	3
24-2	Study-other a/c booked properly	10-16	5
31 (6,7)	Backup on tax on credit cards	10-21	6
31 (9)	Bill to AT&T for reclass	10-14	not app. until 10/15
31 (12,13)	\$176M unbillable backup	10-16	7
34	Internal audits - architect fees	10-14	1
36	Source documentation - 681 items	10-30	8
40-1	Amortization of FL normalization	10-16	7
41	Payment to vendors	11-06	9
42	Source documentation - 255 items	11-06	8
44	Explain \$75,516 adj not appl	10-16	7
46	Reconcile sched 9, B14a, B14b	10-14	
49	Backup for attached items	10-23	7
50	12 monthly FR adj	10-30	10

F01B01W 001537

P3

10-3

- NOTE 1: These items will be provided on 10-14-92 pending filing of proprietary notice.
- NOTE 2: Study procedures will be available on 10-14. Actual study will be available on 10-19, when manager in charge returns from vacation.
- NOTE 3: We will review this item on 10-14, since our records show it has been answered.
- NOTE 4: All items except #4 will be answered by 10-14. Item 4 will be answered on 10-16 since the responsible manager is currently working on the Surveillance Report due on 10-15.
- NOTE 5: C&L will respond by 10-16.
- NOTE 6: BellSouth Taxes will provide data by 10-21.
- NOTE 7: The responsible manager is currently working on the Surveillance Report due on 10-15.
- NOTE 8: Most of these items will be provided by 10-14. The remainder might take as long as three more weeks since programming is required.
- NOTE 9: Different payee numbers for various vendors means that a program needs to be written to extract this data.
- NOTE 10: Additional backup for monthly details is being gathered from other organizations and should be available by 10-30. Monthly summary sheets will be available by 10-16.

FO1B01W 001538

P4

10-3

MEMORANDUM

October 20, 1992

TO: BILL TALBOTT - DEPUTY EXECUTIVE DIRECTOR/TECHNICAL
FROM: FRANK DOUD - ASSISTANT DIRECTOR, AFAD *FD*
RE: SOUTHERN BELL RESPONSE TO AUDIT REQUESTS

The attached correspondence is forwarded for your information. Kathy Welch will advise if the delays become an audit problem and assistance is required.

Attachments: Lohman ltr dtd 10/13/92
Welch response dtd 10/15/92

cc: Tim Devlin
✓ Kathy Welch

FO1B01W 001539

PS

10-3

State of Florida

Commissioners
THOMAS M. BEARD, CHAIRMAN
BETTY HALEY
J. TERRY DRASON
JUAN P. CLARK
LUIS J. LAUREDO



3633 NW 82nd AVENUE
SUITE 400
MIAMI, FLORIDA 33166-3602

Public Service Commission

October 15, 1992

Tom Lohman
General Manager Comptroller
Southern Bell
Suite 1901
150 West Flagler Street
Miami, Fl. 33130

Dear Tom,

I received your letter yesterday and I do not agree with some of your comments.

You state that your responses were not incomplete but that our auditors needed more detail. Judy Butler was notified early in the audit that we did not consider a piece of paper with a number or an intercompany memo sufficient documentation. She was told we needed invoices, time sheets or information from an outside source and that adequate descriptions were needed. In addition, when we ask your staff to explain the backup provided and they can not do so without additional information, I do not believe the original data provided was clear or sufficient.

You also mention that you have dedicated one of your managers to deal with us. I know of instances where requests submitted in July were not given to the person who could answer them until September. We have received requests back with responses such as we have given up trying to reconcile this. I discussed some of these with Barbara Cruik yesterday. I have also shown her examples of the backup we have been receiving to show her it is impossible for our staff to understand the information provided. Obviously one manager is not sufficient.

You state that request 22 was provided. Al Carreras reviewed the response we received yesterday and agreed it could not be reconciled to the printout of FR adjustments we had without additional information. For Request 31 you do not mention that backup has not been provided for SFAS 106 adjustment, Bellcore Investment and Dividends and the expiring amortizations adjustment.

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An Affirmative Action/Equal Opportunity Employer

FO1B01W 001540

P6

10-3

C

For the samples, request 36 was made 9/1/92 and request 42 was made 9/2/92. Your letter says these will not be provided until 10/30/92 and 11/6/92. This is a lag of 9 weeks and 7 weeks respectively. We regularly request supporting documentation for samples from Florida Power & Light of approximately 500 items and receive them in a maximum of two weeks. If an adequate audit trail exists it should not take 7-9 weeks to provide backup.

As I discussed with Barbara, the backup provided to date has had to be resubmitted several times. Even if the backup received on October 30th and November 6 are sufficient, our audit time has still been impaired and may result in a scope limitation or disallowance of the items we can't review.

Your Truly,

Kathy L. Welch
Regulatory Analyst Supervisor.

F01B01W 001541

P7

10-3



Southern Bell

Thomas F. Lohman
General Manager-Comptrollers

Suite 1901
150 West Flagler Street
Miami, Florida 33130
305 530-5320

October 26, 1992

Ms. Kathy Welch
Regulatory Analyst Supervisor
Florida Public Service Commission
Miami, Florida

Dear Kathy,

This is in response to your October 15, 1992 letter.

On October 21, Al Carreras and Barbara Cruit attended a meeting in Atlanta to discuss the responses to your data requests, specifically your concern about proper documentation. As a result, we have arranged for Subject Matter Experts to explain various systems to your staff on October 27. The presentations will begin at 10:00 AM in room 228 of the 666 building.

These presentations will explain how information is gathered in the systems and the types of output and audit trails that exist. Many of the transactions that we have not yet explained are a result of calculations or apportionments developed in these systems. As a result, the source document for those individual transactions is the output from the related system.

Our managers have been working a tremendous amount of overtime in responding to your audit requests. As you know, three of the requests have required backup for close to one thousand transactions and many of them have been handled a number of times in order to obtain additional data. For example, we provided the vouchers and the invoices for a number of transactions that were for advertising. When the auditor reviewed the backup, she then requested the transcript of the ads. This meant that the item could not yet be shown as being answered, and still another group had to be contacted for backup.

In order to improve our response time, we have dedicated another manager, Maria Gonzalez, to work with Judy Butler in this audit. To provide a clear audit trail, most of our responses have included a cover sheet with a written explanation of the backup and the pertinent data highlighted. In addition, at least four of our managers have visited several times to explain the backup they provided.

A BELL SOUTH Company

F01B01W 001542

Pg

10-3

Kathy Welch

2

Oct. 26, 1992

To help alleviate any delays, please encourage your auditors to discuss any of their concerns with Al Carreras. As Manager of the Regulatory group, if he can not provide a satisfactory response, he will escalate the request until a proper response can be obtained.

Yours truly,

T. F. Lohman

T. F. Lohman
General Manager - Comptrollers
Southern Bell

cc: Frank Doud
Gabby Leon
Ruth Young
Al Carreras

FO1B01W 001543

Pg

10-3

MEMORANDUM

November 16, 1992

TO: BILL TALBOTT
FROM: FRANK DOUD *FD*
RE: SOUTHERN BELL AUDIT DOCUMENT REQUESTS

This last letter seems to have worked. Kathy called this morning to report that the company has now provided the required documents.

Attachment: K. Welch 11/11/92 memo

cc: Tim Devlin
✓ Kathy Welch
Audit file

F01B01W 001544 *P10*

10-3

State of Florida

Commissioners
THOMAS M. BEARD, CHAIRMAN
BETTY RASHBY
J. TERRY DRASON
SUSAN F. CLARK
LUIS J. LAUREDO



3625 NW 82nd AVENUE
SUITE 400
MIAMI, FLORIDA 33166-7602

Public Service Commission

November 11, 1992

Tom Lohman
General Manager Comptroller
Southern Bell
Suite 1901
150 West Flagler Street
Miami, Fl. 33130

Dear Tom,

As I discussed with Al today, we still have several outstanding requests for data. A list is attached. Even if we get them now it will be difficult to complete our review. If items are received after Monday at 7 AM we will probably not be able to review them at all.

Your letter of 10/13 said we would have request 49 by 10/23, and request 36 and 42 by 11/6. We still have items outstanding on these request. Several other requests are outstanding from early October. I realize that your staff has been working very hard to provide us with the items requested. However, it appears that the departments they are requesting the information from are not providing the information in a timely manner.

This lack of documentation will result in exceptions and company imposed scope limitations.

Yours truly,

Kathy L. Welch
Regulatory Analyst Supervisor

CC: Barbara Cruitt
Al Carreras
Gabby Leon
Frank Doud

FLETCHER BUILDING • 101 EAST GAINES STREET • TALLAHASSEE, FL 32399-0850
An Affirmative Action/Equal Opportunity Employer

F01B01W 001545

PH

10-3

11.12.92 03:00 PM

P03

Document Record Requests pending as of 11/11/92

#	Date of original request	
36	9/1/92	300 items still outstanding
36A-36I	9/1/92	
40	9/15/92	
42	9/21/92	
49A	11/5/92	10/6/92
49C	11/5/92	
49D	11/5/92	
49E	11/5/92	
49F	11/5/92	
49G	11/5/92	
49H	11/5/92	
49I	11/5/92	
49J	11/5/92	
49K	11/5/92	
49L	11/5/92	
49M	11/5/92	
49N	11/5/92	
49P	11/5/92	
49Q	11/5/92	
51	10/9/92	
52	10/9/92	
56	10/9/92	
59	10/15/92	
64	10/20/92	
65	11/4/92	
66	11/4/92	
67	11/4/92	
68	11/4/92	
69	11/6/92	
70	11/8/92	
71	11/9/92	
72	11/10/92	
73	11/18/92	

FOI B01W 001546

P12

10-3

Southern Bell Telephones & Telegraph

Memo to Christine Porzig on Out of Period UR+FR Adj

TYE 12/31/91

8/11/92
11/2/92

MESSAGE CONFIRMATION

NOV-13-'92 FRI 09:31

TERM ID: FL. P.S.C MIAMI P-9999

TEL NO: 305-470-5606

NO.	DATE	ST. TIME	TOTAL TIME	ID	DEPT CODE	OK	IG
770	11-13	09:29	00' 02' 28	904 457 0509		04	00

FO1B01W 001551

10-7

Southern Bell Telephone & Telegraph
Memo to Christine Romig on Out of Period UR + FR Adj. 8/11/92
TTE 12/31/91 12/2/92

BELLSOUTH
TELECOMMUNICATIONS ©

TRANSMITTAL FORM

INTERNAL AUDITING
666 N.W. 79th Avenue, Room 687
Miami, Florida 33126

Contact # (305) 263-2097
FAX # (305) 266-6353

Date: 11/12/92

Type of Transmission

Priority

Facsimile 904-487-0509

Normal
Urgent

Message To: <u>- AFAD -</u>	Message From:
Name: <u>Christine Romig</u>	Name: <u>Gabriela Lopez</u>
Title:	Title:
Room Number:	Room Number:
Address:	Address:
Contact Number:	Contact Number:

Number Of Pages To Be Sent 3 (Excluding Cover)

Special Instructions:

PRINT - USE BALL POINT PEN. FILL IN ALL APPROPRIATE BLANKS.

A BELLSOUTH Company

F01B01W 001552

10-7

Southern Bell Telephone & Telegraph

Memo to Christine Perrix on Out of Period UR + FR Adj *8/11/92*
TVE 12/31/91 *12/2/92*

- 6) TOTAL OUT-OF PERIOD TAXES BOOKED
August 1991
Prepared by K. Carson Sept. 11, 1991
- 7) Memo dated September 9, 1991, from Susan Smith Creel to
Fred King, subject: 1984-1985 IRS Audit
Settlement Entries.
- 8) Memo dated September 6, 1991, from Susan Smith Creel to
Fred King, subject: 1984-1985 IRS Audit
Settlement Entries.
- 9) Memo dated October 3, 1991 from Susan Smith Creel to Fred
King, subject FIT Contingency Interest and AT&T Refund.
- 10) COMBINED BOC, EA, AND NR TRUE UP ENTRIES TO TAX
ACCOUNTS, OCTOBER 1991 FOR PRIOR YEAR BUSINESS, SUMMARY -
FEDERAL.
- 11) COMBINED BOC, EA, AND NR, TRUE UP ENTRIES TO TAX
ACCOUNTS, OCTOBER 1991 FOR PRIOR YEAR BUSINESS, STATE
SUMMARY.
- 12) SUMMARY OF JD ENTRIES TO BE BOOKED IN FLORIDA. OCTOBER 1991
Prepared by K. Lee.
- 13) 1991 TRUE-UPS ADJUSTMENTS SUMMARY
Date 10/14/91
- 14) TOTAL OUT OF PERIOD TAXES BOOKED DECEMBER 1991.
FEDERAL TAXES (INCOME STATEMENT LINE 31)
- 15) FLORIDA FORM M
COMPUTATION OF FR ITEMS TO BE INCLUDED IN ADJUSTMENTS
COLUMN AND EXPLANATIONS:

October 28, 1992 Filename: FRADJ
- 16) Handwritten worksheet which shows the correction to tax accounts
for MR accrual for refund applicable to 1989 and 1990-1991.
- 17) SUMMARY OF BOOK COSTS AND OPERATING INCOME WORKSHEET A,
STATE FLORIDA.
- 18) FLORIDA REFUND 1989-1990 BOOKED NOVEMBER 1991 MR ACCRUAL
- 19) Handwritten worksheet which shows the difference in
Intrastate gross receipts tax in Coredata and amount shown
on Gross Receipts Tax Returns.
- 20) Worksheet that says on the top-Separations Study
Source: Elliott Thompson BSC Tax

F01B01W 001554

10-7

Southern Bell Telephone & Telegraph
 Memo to Christine Romig on Out of Period MR + FR Adj
 12/31/91

FLORIDA PUBLIC SERVICE COMMISSION
 Company Southern Bell
 Jacket No. 920260-TL
 Test Year 1991

Check Whether Data Is:
 Historic [X] or Projected []
 Average [] or Year End []

Summary of Adjustments to
 Net Operating Income
 (Intrastate)
 (000)

Schedule C-2b
 Page 1 of 4
 Witness Responsible

10-7

FO1B01W 001555

Operating Expenses and Taxes

Line No.	Entry No.	Description	Operating Revenues					Total Exp. (8)	Other Taxes (9)	Income Taxes		Deferred Income Taxes		Inv. Tax Credit (14)	Inv. Amort of ITC (15)	Expenses & Taxes (16 thru 15)	Net Total Oper. Income (17-16)	
			Local (2)	Inter LATA (3)	Intra LATA (4)	Misc. (5)	Uncall (6)			Total (2 thru 6) (7)	State (10)	Federal (11)	State (12)					Federal (13)
		Unadjusted	1,347,886	274,884	346,847	294,813	39,941	2,728,809	1,632,178	122,509	18,851	156,765	(3,664)	(58,573)	(787)	(21,240)	1,846,039	378,450
		1 Excess Plug Ins	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		2 NERC Tax Credits	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		3 BellSouth Services	1,130	0	0	0	0	3,130	0	0	0	0	0	0	0	0	0	3,130
		4 ENFA	(11)	0	0	0	0	(11)	(413)	(33)	27	157	0	0	0	7	(257)	256
		5 Other Rate Base Adj.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		6 Out of Period Rev & Sell	0	536	0	0	0	1,268	0	16	69	402	0	0	0	0	487	781
		7 Out of Period Expenses	0	0	0	0	0	2,570	0	0	(132)	(770)	0	0	0	0	1,568	(1,568)
		8 Out of Period MR & FR Tax	0	0	0	0	0	0	0	(1,124)	440	(22,855)	4,823	19,359	774	(114)	723	(723)
		9 Out of Period Revenue	0	(922)	0	1,680	0	2,851	0	34	168	981	0	0	0	0	1,183	1,668

audit by Christine Romig
12/31/91

THE QUALITY TRUSTING COMPANY
 UNIT 1000

Southern Bell Telephone & Telegraph
 Fax to Pat Lee on Out of Period Expenses + Rate Base Adj
 4/14/91
 12/31/91

PUBLIC SERVICE COMMISSION
 STATE OF SOUTH CAROLINA
 Pet. No. 720260-TL
 Year 1991

Whether Data is:
 Historical or Projected ()
 Age of Year End ()

Summary of Adjustments to
 Net Operating Income
 (Infrastate) of
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(Revised)

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FOI B01W 001557

THE SOUTHERN BELL COMPANY
 1991-1992

Line No.	Entry No.	Description	Operating Revenues					Total Exp.	Other Taxes	Income Taxes		Deferred Income Taxes		Inv. Tax Credit	Inv. Asset of LTC	Expenses & Taxes (8 thru 15)	Net Total Operating Income (7-16)	
			Local	Inter LATA	Intra LATA	Misc.	Uncoll.			Total (2 thru 6)	State	Federal	State					Federal
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)		
1	Unadjusted		1,347,884	274,884	344,847	294,813	39,941	2,272,489	1,632,178	122,509	18,851	156,765	(3,644)	(58,573)	(787)	(21,240)	1,844,039	378,450
2	Excess Plug Ins		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	WED Tax Credits		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,138
4	BellSouth Services		138	0	0	0	0	3,138	0	0	0	0	0	0	0	0	0	138
5	ENFIA		0	0	0	0	0	0	(415)	(33)	27	157	0	0	0	7	(257)	256
6	Other Rate Base Adj.		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Out of Period Rev & Sett		0	737	536	0	0	1,268	0	16	69	402	0	0	0	0	487	781
8	Out of Period Expenses		0	0	0	0	0	0	2,476	0	(132)	(770)	0	0	0	0	1,569	(1,569)
9	Out of Period MR & FR Tax		0	0	0	0	0	0	(1,125)	0	440	(22,833)	4,023	19,559	774	(114)	724	(723)
10	Out of Period Revenue		0	(922)	0	1,480	0	2,831	0	0	165	981	0	0	0	0	1,187	1,480

Southern Bell Telephone + Telegraph
 Fax to Pat Lee on Out of Period Expenses + Rate Base Adj.
 ME 12/31/91

11/11/91
 12/3/91

9 Settlement of the pre-divestiture (EEOC vs AT&T) class action suit in 1992 (12/91) FKL Item B		Increase Intra. Taxable Income	
BIT (.855)	73,376	100,045	
FIT (.3213)	4,834	5,502	
NOI	23,976	32,144	
	(22,612)	(37,646)	
10 Incorrect assignment of A & T recorded on unbillable messages in connection with the Billing and Collections contract correction booked 1/91 FKL Item J			
A/C 6728.7000 - Intrastate	(122,251)	(168,143)	
BIT (.855)	6,728	9,248	
FIT (.3213)	23,979	54,024	
NOI (.6237)	26,248	104,871	
	(101,122)	(129,847)	
12 Total Expense	(131,834)	(494,139)	
BIT	(778,153)	(1,134,127)	
FIT	(1,368,379)	(2,301,581)	
NOI			
11 Accounts for Leveraged ESO (Mgt & Non-mgt) booked in May 91 applicable to 1990			
Pit Spec	142,311	188,536	
Pit Non-Spec	75,732	100,331	
Cost Opr	110,364	154,810	
Corp Opr	81,807	108,319	
Total	410,214	554,056	
BIT (.855)	(23,802)	(30,473)	
FIT (.3213)	(134,372)	(178,018)	
NOI (.6237)	(248,048)	(345,565)	

See Page 15

See Page 67

See Page 13

AMOUNTS USED ON THE SURVEILLANCE REPORT

TOTAL - Corp Opr	1,613
- Cust. Opr	175
- Depr	(965)
- BIT	(132)
- FIT	(770)
- Other Exp	0
- Plant Spec	17500
- Plant Non-Spec	2167

Account	Balance	Debit	Credit	Balance
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F01B01W 001559

Southern Bell Telephoe + Telegraph
Fax to Pat Lee on Out of Period Expenses + Rate Base Adj.
T/E 12/31/91

U/M/10
12/3/92

Pat,

The backup that I asked you to request for the Rate Base Adjustment has to do with Rate Base Adjustment #5.

On page 2 is shown the portion of the adjustment that relates to depreciation \$659,760.

P5

F01B01W 001560

108

SEARCHED - J 2

Southern Bell Telephone + Telegraph
 Fax to Pat Lee on Out of Period Expenses + Rate Base Adj.
 ME 12/31/91

U/ML
 12/3/92

Summary of Adjustments to Rate Base
 (Intrastate)
 (000)

(Revised)

IRIDA PUBLIC SERVICE COMMISSION
 Company Southern Bell
 Account No. 920260-TL
 Rate Year 1991

Schedule B-2b
 Page 1 of 4
 Witness Responsible

Check Whether Data Is:
 Historic [X] or Projected []
 Average [X] or Year End []

Line No.	Entry No.	Description	Plant in Service	Depr. Reserve	Plant Under Construction	Property for Future Use	Materials & Supplies	Cash Working Capital	Total Investment Rate Base	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
		Unadjusted	6,400,778	2,315,365	40,591	239	27,570	(38,423)	4,115,39	
			¹⁵⁻¹ 13,224						(13,22)	
1		Excess Plug Ins		0	0	0	0	0		
2		NECO Tax Credits	48,360	15,194	0	0	0	0	33,36	
3		BellSouth Services	28,402	0	0	0	0	0	28,40	
4		ENFIA ^{and back} _{wright in} _{Table}	(2,397)	(934)	(18)	0	0	(16)	(1,4	
5		Other Rate Base Adj.	675	(4,675)	0	0	0	0	5,250	(487)
6		Out of Period Rev & Setl	0	0	0	0	0	0	0	0
7		Out of Period Expenses	0	0	0	0	0	0	0	0
8		Out of Period MR & FR Tax	0	0	0	0	0	0	0	0
9		Out of Period Revenue	0	0	0	0	0	0	0	0
10		1992 Expiring Amortization	0	(8,435)	0	0	0	0	8,435	(783)
11		1993 Expiring Amortization	0	(20,222)	0	0	0	0	20,222	(1,877)
12		Other Reg./Nonreg. Adjust	0	0	0	0	0	0	0	0

Supporting Schedules: A-2a, A-2b, A-2d, A-2e, A-6a, A-6b, C-1a, C-1b

Recap Schedules: A-1a, B-1a, B-1b

10-8 P. 6

F01B01W 001561

10-8

Southern Bell Telephone & Telegraph
 Memo to Christine Revis on Taxes on 101 adj.
 TVE 9/3/91

2/11/92
 12/9/92

Another Data Iss
 ic (X) or Projected ()
 (X) or Year End ()

Entry No.	Description	Operating Revenues						Total Exp. (10)	Other Taxes (9)	Operating Expenses and Taxes				Inv. Tax Credit (14)	Inv. Asset of ITC (15)	Expenses & Taxes (16 thru 15)	Net Total Oper. Income (17-16)
		Local (12)	Inter LATA (13)	Intra LATA (14)	Misc. (15)	Uncoll (16)	Total (12 thru 16) (7)			Income Taxes		Deferred Income Taxes					
										State (110)	Federal (111)	State (112)	Federal (113)				
26	REN 1992-1993						2,944	201	(575)	(3,474)	402	2,348	0	0	1,802	(1,798)	
27	USF 91-92						(3,634)	0	200	1,168	0	0	0	0	12,266	2,266	
28	USF 92-93						(1,935)	0	106	622	0	0	0	0	(1,207)	1,207	
29	SFAS 106 OPERS.						3,820	0	0	0	(320)	(1,870)	0	0	3,630	(3,630)	
30	Reorganization.	(48) (5,043)			(43) (2,511)	(43) (133)	(7,439)	(21,059)	705	712	4,157	40	(56)	0	70	113	
31	Helicore Inv & Divid					186	3	183	2	10	58	0	0	0	(7)	257	
32	Reverse ENFA						1	415	33	(27)	(157)	0	0	0	(7)	257	
33	Reverse ENFA						1	415	33	(27)	(157)	0	0	0	(7)	257	
33	Expiring Amortizations						0	28	0	0	0	(11)	(10)	0	(1)	16	
34	1992 Impact of Represcrip						0	19,235	0	0	0	(1,058)	(6,180)	0	(562)	11,435	
35	1993 Impact of Represcrip						0	0	0	0	0	410	2,393	0	0	2,803	
36	SFAS 109 Acctg for Inc						0	0	0	0	0	0	0	0	0	2,803	

Operating Schedules A-6b

Recap Schedules: A-1a, A-2a, A-2b, C-1b

10-10

13

THE SOUTHERN BELL COMPANY

FO1B01W 001565

Southern Bell Telephone & Telegraph
 Memo to Christine Romig on Taxes on 101E adj.
 TVE 12/3/91

8/27/92
 12/18/92

JOLIC SERVICE COMMISSION
 Southern Bell
 79026-01
 1991

Other Data Use
 () or Projected ()
) or Year End ()

Summary of Adjustments to
 Net Operating Income
 (Abstracted)
 (000)

Schedule C-2b
 Page 1 of 4
 Witness Responsible

(Revised)

Operating Expenses and Taxes

Entry No.	Description	Operating Revenues					Total Exp. (8)	Other Taxes (9)	Income Taxes		Deferred Income Taxes		Inv. Tax Credit (14)	Inv. Asset of ITC (15)	Expenses & Taxes (10 thru 13)	Net Total Oper. Income (7-16)	
		Local (2)	Inter LATA (3)	Intra LATA (4)	Misc. (5)	Unaffil (6)			Total (7 thru 6)	State (10)	Federal (11)	State (12)					Federal (13)
	Unadjusted	1,347,000	274,000	740,047	299,013	39,941	2,224,009	1,632,170	122,509	10,051	156,745	13,444	150,573	(707)	(21,290)	1,966,039	730,450
1	Excise Plug Inc	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	NECD Tax Credits	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	BellSouth Services	3,138	0	0	0	0	3,138	0	0	0	0	0	0	0	0	0	3,138
4	EMF Ia	0	0	0	111	0	111	(415)	133	27	157	0	0	0	7	(257)	254
5	Other Rate Base Adj.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Out of Period Rev & Sell	0	336	0	0	0	1,246	0	16	69	402	0	0	0	0	487	701
7	Out of Period Expenses	0	0	0	0	0	0	2,470	0	(132)	(770)	0	0	0	0	1,568	(1,568)
8	Out of Period MI & FR for	0	0	0	0	0	0	0	11,221	400	(22,035)	4,023	19,559	774	(114)	723	(723)
9	Out of Period Revenue	0	1,221	0	1,400	0	2,621	0	31	160	904	0	0	0	0	1,183	1,648
10	1992 Expiring Amortization	0	0	0	0	0	0	(16,071)	0	0	0	620	4,616	0	406	(9,825)	9,825
11	1993 Expiring Amortization	0	0	0	0	0	0	(40,444)	0	0	0	1,015	14,423	0	1,452	(23,554)	23,554
12	Other Reg./Hwy. Adjust	0	0	0	0	0	0	1,273	0	(29)	(423)	0	0	0	0	821	(821)

Schedules: A-6b

Recap Schedules: A-1a, A-2b, A-2c, C-1b

10
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 THE WALL GROUP COMPANY
 1992-04-0887

FOI B01W 001566

Southern Bell Telephone & Telegraph
 Memo to Christine, Re: Reg. on Taxes on 101 Adj.
 12/3/91

8/21/90
 12/8/92

WIP PUBLIC SERVICE COMMISSION
 Southern Bell
 Dist No. 720260-TL
 Year 1991
 Is Whether Data Is
 Historic (H) or Projected (P)
 Page (1) or Year End ()

Net Operating Income
 (Intrastate)
 (000)

Schedule C-2b
 Page 2 of 4
 Witness Responsible

10-9	10-9
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Line No.	Entry No.	Description	Operating Revenues						Total Exp. (18)	Other Taxes (19)	Operating Expenses and Taxes				Expenses & Taxes (16 thru 15)	Net Total Oper. Income (7-16) (17)				
			Local (2)	Inter LATA (3)	Intra LATA (4)	Misc. (5)	Uncoll. (6)	Total (2 thru 6) (7)			Income Taxes		Deferred Income Taxes				Inv. Tax Credit (14)	Inv. Acct. of ITC (15)		
											State (10)	Federal (11)	State (12)	Federal (13)						
13		Yellow Page Profits	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(214)	(72)		
14		Gain on Sale of Property	0	0	0	0	(5)	(286)	(167)	(3)	(17)	(32)	0	0	0	0	0	0	1	
15		Inc. Rel. to Temp. Cash Inv.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,177	14,177
16		Int. Recm. & AFUC Deb.	0	0	0	0	0	0	0	0	611	3,566	0	0	0	0	0	0	(1,704)	1,704
17		Interest Imputation	0	0	0	0	0	0	0	0	(249)	(1,455)	0	0	0	0	0	0	(331)	331
18		Lobbying Expense	0	0	0	0	0	0	0	0	29	170	0	0	0	0	0	0	(18)	18
19		Corporate Advertising Exp.	0	0	0	0	0	0	0	0	2	9	0	0	0	0	0	0	421	(421)
20		Abandoned Projects	0	0	0	0	0	0	0	0	(37)	(217)	0	0	0	0	0	0	(38)	38
21		Casualty Expense	0	0	0	0	0	0	0	0	3	20	0	0	0	0	0	0	(1,157)	1,157
22		Other Regulatory Adj.	0	0	0	0	0	0	0	0	102	596	0	0	0	0	0	(213)	8,324	18,293
23		SPP 1991-1992	0	0	0	32	1	31	13,404	976	(1,698)	(10,363)	909	5,309	0	0	0	(213)	8,324	18,293
24		SPP 1992-1993	0	0	0	32	1	31	13,404	976	(1,698)	(10,363)	909	5,309	0	0	0	(88)	3,604	(3,596)
25		DEH 1991-1992	0	0	0	0	0	0	5,887	401	(1,149)	(6,947)	804	4,696	0	0	0			

Handwritten notes:
 (281) 10-1
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 will be done by Rick Wright and list in Tallahassee

F01B01W 001567

(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMMISSION
DOCUMENT / RECORD REQUEST

TO: AL CARREBAS
UTILITY: Southern Bell
FROM: GABRIELA LEON
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 1
AUDIT PURPOSE: BATE CASE

DATE OF REQUEST: 1/27/92

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY (ASAP)
(DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:
ITEM DESCRIPTION: INCIDENT TO AN INQUIRY
 OUTSIDE OF AN INQUIRY

- 1) Please provide plant tour for all PSC Auditors, of plant from the telephone line through the system. MARCH
- 2) Please provide tour for all auditors, of company system from telephone call through billing to the general ledger and of payroll, accounts payable, construction, etc. MARCH
- 3) Please provide the board of Directors Minutes for review. 1990, 1991
- 4) Please provide the external auditors workpapers for review. 1990, 1991 (includes cam)

TO: AUDIT MANAGER Gabby Leon DATE March 92, May 92

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Judy Butler, Asst. Mgr.
SIGNATURE AND TITLE OF RESPONDENT
10-10-91

DISTRIBUTION:
Original: Utility Complete and Return to Auditor Pink: To FPSC Analyst Goldenrod: Audit File Copy Canary: Utility Retain
PSC/AFA-6 (Rev. 7/90)

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FLORIDA PUBLIC SERVICE COMMISSION
DOCUMENT / RECORD REQUEST

TO: AL CARRERAS
UTILITY: Southern Bell
FROM: GABRIELA LEON
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 2
AUDIT PURPOSE: RATE CASE

DATE OF REQUEST: 1/27/92

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY (ASAP)
(DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:
ITEM DESCRIPTION: INCIDENT TO AN INQUIRY
 OUTSIDE OF AN INQUIRY

1) Please provide internal audits for review. 1990, 1991
FLORIDA, SOUTHERN BELL, BSS

TO: AUDIT MANAGER Gabby Leon DATE May 92

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING. REFER TO RULE 25-22.006 F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Judith Butler, Asst. Mgr.
SIGNATURE AND TITLE OF RESPONDENT

10-10p2

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PSC/AFA-6 (Rev. 7/90)

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FLORIDA PUBLIC SERVICE COMMISSION
DOCUMENT / RECORD REQUEST

TO: Judy Butler
UTILITY: Southern Bell
FROM: Gabriela Leon
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)
DATE OF REQUEST: 11/9/92 (1/27/92)

REQUEST NUMBER: 2A
AUDIT PURPOSE: Rate Case

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY (ASAP)
(DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:
ITEM DESCRIPTION: INCIDENT TO AN INQUIRY
 OUTSIDE OF AN INQUIRY

Please provide the following internal audit reports:
F10-53-06 Cust. Area. Rev. E10-14-110-R-SF D.H. Charges L. Dye
F10-55-02 Network Operational Review M. Rodriguez
F10-23-23-S-SF Sales Promotion P1 review - Customer Education L. Dye
F10-32-41 PICS M. Rodriguez
F10-13-27 Sales + Installation, Billing of Local Measured Services L. Dye
case F10-13-48 Sales Installation + Billing of Long Distance R. Madson
Inc. F10-13-60 Sales, Installation + Billing of Telephones M. Rodriguez
case F10-14-22 Revenue - CHS Rate Changes L. Paris

TO: AUDIT MANAGER Gabriela Leon DATE 11/10/92

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY 5 audits
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Judy Butler, Asst. Mgr.
SIGNATURE AND TITLE OF RESPONDENT

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PAC/FAA (Rev. 7/90)
10-10/93

Florida Public Service Commission Staff
Audit of Southern Bell Rate Case
Docket 920260-TL
Auditor: Gabby Leon
Document/Record Request No. 2A

Date of Request: 11/9/92

Date of Response: 11/10/92

Internal Audit Reports F10-14-40-R-SF, F10-53-06-S-S, F10-23-23-S-SF, F10-32-41-S-SF, and F10-13-27-S-SAF are attached. The report for audit F10-13-60 is incomplete. Audit F10-55-02 is under legal cover because it contains attorney work product. Audits F10-13-48 and F10-14-22 were cancelled.

Response Provided By:

Name: Maria Rodriguez

Department: Internal Audits

Phone: 305-263-2500

10-10-92
FO1B01W 001571

(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMMISSION
DOCUMENT / RECORD REQUEST

TO: AL CARRERAS
UTILITY: Southern Bell
FROM: GABRIELA LEON
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 3
AUDIT PURPOSE: Surveillance Audit

DATE OF REQUEST: 3/13/92

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY (ASAP)
(DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

In the internal audit relating to "Sales Installation AND Billing of Integrated Services Digital Network", T10-13-23-AF, the auditors found

15
16
17
18

as a result of this finding.

In the internal audit of "Facility Assignment AND CONTROL SYSTEM", T10-13-01-A-SF please provide

21
22

TO: AUDIT MANAGER Gaby Leon DATE 4/10/92

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Judith Butler, Audit Mgr.
SIGNATURE AND TITLE OF RESPONDENT

10-10p5

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FGC/AFA-6 (Rev. 7/90)
MAD 1 0 1992

F01B01W 001572

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FLORIDA PUBLIC SERVICE COMMISSION
DOCUMENT / RECORD REQUEST

TO: Al CARBERAS
UTILITY: Southern Bell
FROM: Gabriela Leon
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 4
AUDIT PURPOSE: Surveillance Audit

DATE OF REQUEST: 3/13/92

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY (ASAP)
(DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:
ITEM DESCRIPTION:

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

Please provide a letter from Southern Bell to the External Auditors in which the audit firm will "authorize the firm to provide full and complete access to all work papers to include the internal control evaluation, partner notes, and communications from the firm to the company regarding internal control strengths and weaknesses."

TO: AUDIT MANAGER Gabby Leon DATE May 92

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Judy Butler, Asst. Mgr.
SIGNATURE AND TITLE OF RESPONDENT 10-10p6

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MAR 16 1992

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FLORIDA PUBLIC SERVICE COMMISSION
DOCUMENT / RECORD REQUEST

TO: Al CARAERAS
UTILITY: Southern Bell
FROM: Gabriela Leon
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 5
AUDIT PURPOSE: Surveillance Audit

DATE OF REQUEST: 4/20/92

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY (ASAP)
(DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:
ITEM DESCRIPTION:

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

Please provide ID-badges to the following employees:

RUTH YOUNG
KATHY Welch 5-1-92
Eliana Piedra 5-1-92
Jaime Paurowski
Gabriela Leon 5-1-92

TO: AUDIT MANAGER *Gabriela Leon* DATE May 1, 1992

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING. REFER TO RULE 25-22.006 F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Judy Butler, Asst. Mgr.
SIGNATURE AND TITLE OF RESPONDENT

10-1017

DISTRIBUTION:

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FLORIDA PUBLIC SERVICE COMMISSION
DOCUMENT / RECORD REQUEST

TO: Al CARRERAS
UTILITY: Southern Bell
FROM: Gabriela Leon
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 6 DATE OF REQUEST: 4/20/92
AUDIT PURPOSE: Surveillance Audit

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY (ASAP)
(DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE: INCIDENT TO AN INQUIRY
ITEM DESCRIPTION: OUTSIDE OF AN INQUIRY

Please arrange an Accounting System TOUR while the auditors are in ATLANTA (MAY 4 - MAY 8).
Going from G/I expenses to supporting ledgers to source documentation.

TO: AUDIT MANAGER Gabby Leon DATE May 8, 1992

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Judy Butler, Asst. Mgr.
SIGNATURE AND TITLE OF RESPONDENT 10-10p8

DISTRIBUTION:
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FLORIDA PUBLIC SERVICE COMMISSION
DOCUMENT / RECORD REQUEST

TO: Al CARRERAS
UTILITY: Southern Bell
FROM: Gabriela Leon
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 7
AUDIT PURPOSE: Surveillance Audit

DATE OF REQUEST: 4/20/92

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY (ASA)
(DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:
ITEM DESCRIPTION:

INCIDENT TO AN INQUIRY
 OUTSIDE OF AN INQUIRY

Please provide access to external auditors workpapers on Separation factors and settlements. Also, please provide the external auditors workpapers on the latest audit on CBIS.

The auditors will be in ATLANTA MAY 4 - MAY 8, 1992.

Please provide the annual reports for 1989 and 1991

TO: AUDIT MANAGER Gabby Leon DATE May 8, 1992

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

10-10p9

Judith Butler, Dist. Mgr.
SIGNATURE AND TITLE OF RESPONDER

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PSC/AFA-4 (Rev. 7/90)

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FLORIDA PUBLIC SERVICE COMMISSION
DOCUMENT / RECORD REQUEST

TO: AL CARRERAS
UTILITY: Southern Bell
FROM: Gabriela Leon
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 8
AUDIT PURPOSE: Surveillance Audit

DATE OF REQUEST: 5/8/92

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY (ASAP)
(DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

Please provide:

1) Source documentation for cost rates in Cost of Capital

2) Detail of calculations for federal and state income taxes

3) MRB 1000 Reports -

TO: AUDIT MANAGER _____ DATE _____

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

10-10/10

SIGNATURE AND TITLE OF RESPONDENT

(Please Use Ball Point Pen - Press Hard)

MAY 11 1992

FLORIDA PUBLIC SERVICE COMMISSION
DOCUMENT / RECORD REQUEST

TO: Al Carreiras
UTILITY: Southern Bell
FROM: Gabriela Leon
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 89
AUDIT PURPOSE: Surveillance Audit

DATE OF REQUEST: 5/8/92

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY (ASAP)
(DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:

ITEM DESCRIPTION:

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

Please provide backup for the Rate Base Adjustments and for the adjustments to Net Operating Income

TO: AUDIT MANAGER _____

DATE 5-12-92

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Gabriela Leon
SIGNATURE AND TITLE OF RESPONDER

10-10p11

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F01B01W 001578

RECEIVED

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JUN - 1 1992

FLORIDA PUBLIC SERVICE COMMISSION
DOCUMENT / RECORD REQUEST

Florida Public Service Comm.
Miami, Florida

TO: Al CARRERAS
UTILITY: Southern Bell
FROM: Gabriela Leon
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 10 DATE OF REQUEST: 5/14/92

AUDIT PURPOSE: Surveillance Audit
REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY (ASAP)
(DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:
ITEM DESCRIPTION: INCIDENT TO AN INQUIRY
 OUTSIDE OF AN INQUIRY

Please provide the following schedules:

- 1) 1991 - Monthly Analysis of PLANT - "See attached schedules" P₁ + P₂ (12 p. (P₁ + P₂))
- 2) 1991 - 12 months ending 12/91 + 11/91 - Net Investment Schedules. - See attached Schedules" P₃ + P₄.
- 3) 1991 - Florida FB Adjustments - Asset & Liability Accounts Balance as of 12/31/91 - See attached schedules. P₅ + 6 - 12-4
- 4) 1991 - Development of state Balance Sheets AVG. - See attached schedules p₇ + p₈. (12-6 p₂ (P₁ + P₂))

TO: AUDIT MANAGER _____ DATE 5-28-92

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Urbano Carreras Jr. Agp
SIGNATURE AND TITLE OF RESPONDER

DISTRIBUTION:
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PSC/AFA-6 (Rev. 7/90)

MAY 18 1992

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FLORIDA PUBLIC SERVICE COMMISSION
DOCUMENT / RECORD REQUEST

TO: AL CARRERAS
UTILITY: Southern Bell
FROM: Gabriela Leon
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 11
AUDIT PURPOSE: Surveillance Audit

DATE OF REQUEST: 5/14/92

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY (ASAP)
(DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:
ITEM DESCRIPTION:

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

Please provide the following schedules:

1) December 1991 Average - "Development of Allocation and Separation Factors for Use in Development of State Allocated Balance Sheet"

TO: AUDIT MANAGER _____ DATE 5-28-92

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Gabriela Leon
SIGNATURE AND TITLE OF RESPONDENT

10-10p13

DISTRIBUTION:

Original: Utility Complete and Return to Auditor Pink: To FPSC Analyst Goldenrod: Audit File Copy Canary: Utility Retain
PSC/ASA-6 (Rev. 7/90)

MAY 18 1992

F01B01W 001580

(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMMISSION
DOCUMENT / RECORD REQUEST

TO: HAL PAISANT
UTILITY: Southern Bell
FROM: Gabriela Leon
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 12 DATE OF REQUEST: 5/18/92

AUDIT PURPOSE: Surveillance Audit
REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY (ASAP) (DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

- 1) Please provide the changes to the company's BY LAWS for 1990 + 1991.
- 2) Please provide a Chart of Accounts.

TO: AUDIT MANAGER Gabriela Leon DATE 5/18/92

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Hal Paisant
SIGNATURE AND TITLE OF RESPONDENT

10-10 p14

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FLORIDA PUBLIC SERVICE COMMISSION
DOCUMENT / RECORD REQUEST

TO: HAI PAISANT
UTILITY: Southern Bell
FROM: Sabirah Khan
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 13
AUDIT PURPOSE: Surveillance Audit

DATE OF REQUEST: 5/17/92

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY ASAP
(DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:
ITEM DESCRIPTION: INCIDENT TO AN INQUIRY
 OUTSIDE OF AN INQUIRY

1. Please provide the practice for FORM 9399 - PRIOR MASTERFILE SUMMARY - current
2. Please provide the most current practice for ~~the~~ ^{report} "ZERO USAGE"
3. Please provide ^{copies} the latest "ABS-BATS" Practice Guide.
4. Please provide a copy of the Auxiliary Flow & Procedures BellSouth services - Financial systems Documentation - MUAS ABS - Billing & Collections Services.

TO: AUDIT MANAGER _____ DATE 6/4/92

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Alvaro Alvarez 10-10 p 15
SIGNATURE AND TITLE OF RESPONDENT

DISTRIBUTION:
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PSC/AFA-4 (Rev. 7/90)

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FLORIDA PUBLIC SERVICE COMMISSION
DOCUMENT / RECORD REQUEST

TO: HAI PAISANT
UTILITY: Southern Bell
FROM: Sabriella Leon
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 14 DATE OF REQUEST: 5/19/92
AUDIT PURPOSE: Surveillance Report
REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY (ASAP)
(DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:
ITEM DESCRIPTION: INCIDENT TO AN INQUIRY
 OUTSIDE OF AN INQUIRY

Please provide the 1992 Board of Directors
Minutes

TO: AUDIT MANAGER Sabriella Leon DATE 5/20/92

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Harold A Paisant 10-10p16
SIGNATURE AND TITLE OF RESPONDENT

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FLORIDA PUBLIC SERVICE COMMISSION
DOCUMENT / RECORD REQUEST

TO: Maria Rodriguez

UTILITY: SBT

FROM: Cubby Lee
(AUDIT MANAGER)

Paul Young
(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 15

DATE OF REQUEST: 6/2/92

AUDIT PURPOSE: Rate Case

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY _____ (DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:

ITEM DESCRIPTION:

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

Please provide 7 copy of Internal Audit
No L 10-24-13-A-SAF regarding Plant Time
Reporting dated Dec 2, 1991

TO: AUDIT MANAGER _____ DATE 6/2/92

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING. REFER TO RULE 25-22.006 F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

10-10p/17
Maria Rodriguez Mgr
 SIGNATURE AND TITLE OF RESPONDENT Internal Auditing

DISTRIBUTION:
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PSC/AFA-6 (Rev. 7/90)

(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMMISSION
DOCUMENT / RECORD REQUEST

TO: Maria Rodriguez
UTILITY: SBT
FROM: Carly Leon
(AUDIT MANAGER)

Paul Young
(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 46
AUDIT PURPOSE: Rate Case

DATE OF REQUEST: 6/2/92

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY _____ (DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

Please provide a copy of Internal
Audit No. 10-24-14-A-SF dated
Sept 1991

TO: AUDIT MANAGER _____ DATE 6/2/92

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY F01B01W 001585
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM) 10-10p18

Maria Rodriguez mgr
SIGNATURE AND TITLE OF RESPONDER

(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMMISSION
DOCUMENT / RECORD REQUEST

TO: AL CARRERAS
UTILITY: Southern Bell
FROM: Gabriel Leon
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 17
AUDIT PURPOSE: RATE CASE

DATE OF REQUEST: 6/9/92

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY (ASAP)
(DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:
ITEM DESCRIPTION:

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

Please provide "EXTRACTION AREA - Southern Bell
EB Balance Sheet" December 1991 - EDP December 1991 AL
Schedule See attached schedule for 1990

TO: AUDIT MANAGER _____ DATE 6-16-92

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

JUN 11 1992

[Signature]
SIGNATURE AND TITLE OF RESPONDENT

10-10-19

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PBC

CASH.A1
25-Feb-91

EXTRACTION AREA
SOUTHERN BELL FR BALANCE SHEET

	DECEMBER 1990 POB	DECEMBER 1990 AVG
3		
9	REGULATED PLANT	
10	2001	
11	2003	
12	2004	
13	2002	
14	2005	
15	2006	
16	2007	
17	TOTAL REGULATED PLANTS	
18		
19	DEPRECIATION & AMORTZ	
20	3100	
21	3200	
22	3300	
23	3410	
24	3420	
25	3500	
26	3600	
27	TOT DEPR & AMORTZ	
28		
29	CURRENT ASSETS	
30	1130	
31	1140	
32	1150	
33	1160	
34	1200	
35	1201	
36	1180	
37	1181	
38	1190	
39	1191	
40	1210	
41	1220	
42	1290	
43	1300	
44	1310	
45	1320	
46	1330	
47	1350	
48	TOTAL CURRENT ASSETS	
49		
50	NONCURRENT ASSETS	
51	1401	
52	1402	
53	1406	
54	1407	
55	1408	
56		

7
12-6

7
12-6

7
12-6

JUN 11 1992

12-6
2

10-10

P 183 P20

See 12-6, Page 1 for the Mark Legend!

PBC

CASH.A1
25-Feb-91

EXTRACTION AREA
SOUTHERN BELL FR BALANCE SHEET

	DECEMBER 1990	DECEMBER 1990
3		
57	1410	499
58	1438	35,012,098
59	-1439	13,182,349
60	TOTAL NONCURRENTS	228,410,774
61		255,159,572
62	TOTAL ASSETS	372,896,111
63		426,846,459
64		7
65	STOCKHOLDERS EQUITY	14,889,409,785
66		7
67	4510	4,294,605,803
68	4520	4,294,605,803
69	4530	0
70	4540	0
71	-4550	0
72	TOTAL PROPRIETARY	2,292,128,890
73		2,229,809,140
74	LONG-TERM DEBT	6,586,734,693
75	1407	6,524,414,943
76	4210	7
77	4220	12-6
78	4230	7
79	4240	7
80	4250	7
81	4260	7
82	4270	7
83	TOTAL LONG-TERM	3,431,228,590
84		3,428,235,010
85	CURRENT LIABILITIES	7
86	4010	654,482,341
87	4020	573,661,620
88	4030	513,800,000
89	4040	444,459,583
90	4050	165,062,422
91	4060	164,210,674
92	4070	97,039,489
93	4080	91,038,496
94	4100	0
95	4110	6,588,033
96	4130	9,610,493
97	4120.1	29,155,027
98	4120.2	72,968,155
99	4120.3/4/5/6/9	44,414,553
100	4120 TOTAL	121,781,068
101	TOTAL CURRENTS	399,856
102		1,165,035
103	OTH LIAB & DEF CREDITS	729,463
104	4310	151,971
		14,244,342
		24,014,227
		103,414,856
		100,079,084
		89,827,000
		59,667,042
		268,072,365
		241,233,626
		461,314,221
		400,979,752
		1,987,229,748
		1,904,061,076
		7

12-6

12-6

12-6

10-10

Pa 2/3

P21

PBC

CASH.A1
15-Feb-91

EXTRACTION AREA
SOUTHERN BELL FR BALANCE SHEET

		DECEMBER 1990	DECEMBER 1990
105	4320	600 443,259,331	809 480,603,471
106	- 4330	505	231
107	4340	2,308,662,194	2,358,495,367
108	4350	410,139	55,362
109	- 4360	169,263,573	112,355,588
110			
111			
112	TOTAL OTHER LIAB	3,020,502,521	3,032,698,747
113			
114	TOTAL LIABILITIES	15,025,695,551	14,889,409,785
115			
116	A/C 4050 - ST Debt	(0)	(0)
117	- LT Debt	0	0

7
7
12-6

0-10

pg-373 / 22

(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMMISSION
DOCUMENT / RECORD REQUEST

TO: AL CARBAERAS
UTILITY: Southern Bell
FROM: Gabriela Leon
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: X8 16
AUDIT PURPOSE: Surveillance Audit

DATE OF REQUEST: 5/28/92-6/1/92

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY 6/3/92
(DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:
ITEM DESCRIPTION:

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

1. Please provide copies of the attached items.
2. Please provide a signed copy of 10K Report 1991-
Bell South.
3. Please provide FORM M of the FCC 1991 Southern
Bell

TO: AUDIT MANAGER _____ DATE 6-12-92

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY 6-12-92
- (3) AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

[Signature]
SIGNATURE AND TITLE OF RESPONDENT

10-10 p23

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Request from Southern Bell

1. Executive Instruction 5, Section 4 for Purchase of Sale of Plant
2. BellSouth Services Financial Systems Documentation Application on 10 State Area Records System (STARS) Parts 1-4
3. BellSouth Services Financial System Documentation AFUDC CNO2 - Order Processing Part 4 Admin Section 2 AFUDC
4. BSS Fin. Syst Doc CLOO Development of Retirement Unit Cost GSP
5. What is ACF2?
6. CAIS Admin Acctg. Practices Application Taxes, Surcharges State of Fla. Municipal Franchise
7. Ocala County Ordinance 9067 - ^{what type of} ^{indicators} ^{to} ^{be} ^{used}
8. Executive Instructions No. 4 - Section 5 - Vouchers Purchase Order TIS types + Approval Limits
9. Financial Systems documentation on FBX Reports Subsection 30: FB 30
10. Financial Systems Documentation Application: State Area Records System (STARS) Part 4: Admin functions Section 2: Depreciation Accruals
11. MTR System, Part 5: MTR Value Reporting Instructions Section 5: Engineering Work Reports Instructions
12. ^{account} Uniform System of Accounts - Part 32 Section IV Clearing Accounts
13. BellSouth Financial Systems Documentation Cost Distribution Module Part 1: General description Section 4: Application Overview
14. SBT & T Executive Instructions No. 5, Section 2 - Approval Guidelines
15. BSS Financial Systems Doc, CBOO Financial Processes Part 5 System Function Section 7 Special Grid
16. BSS Fin Syst Doc CBOO Fin. Proc, Part 2 Input Section 2 - General Prep of Manual Input Exhibit A SBT ON PR Source Code Rep
17. Admin Acctg. Practice S Bell Div 02 - Chris Practice 6 + Rev Part 6 - Rep Journal Details Sec 1

10-10 24

(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMMISSION
DOCUMENT / RECORD REQUEST

TO: AL CARRERAS
UTILITY: SOUTHERN BELL
FROM: GABRIELA LEON
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 1519

DATE OF REQUEST: 5/28/92 6/1/92

AUDIT PURPOSE: RATE CASE

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY 6/5/92 (DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

PLEASE PROVIDE THE FOLLOWING:

- ✓ 1. List by account and amount all actual (budgeted where appropriate) expenses for charitable, social, or community donations.
- ✓ 2. List by account and amount all actual (budgeted where appropriate) expenses for: life insurance for officers and employees.
- ✓ 3. List by account and amount all actual (budgeted where appropriate) expenses for: penalties or fines for violation of any regulatory statutes by the Company or officials.
- ✓ 4. List by account and amount all actual (budgeted where appropriate) expenses for: Expenditures for purposes of influencing public opinion with respect to the election or appointment of public officials, referenda, legislation, or ordinances (either with respect to the possible adoption of new referenda, legislation or ordinances or repeal or ordinances) or approval, modification, or revocation of franchises; or for the

TO: AUDIT MANAGER Gaby Leon DATE 10/15/92

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Judith Butler
SIGNATURE AND TITLE OF RESPONDENT

10-10 p25

DISTRIBUTION:

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PGC/AFA-6 (Rev. 7/90)

(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMMISSION
DOCUMENT / RECORD REQUEST

TO: AL CARRERAS
UTILITY: SOUTHERN BELL
FROM: GABRIELA LEON
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: #19 con't
AUDIT PURPOSE: RATE CASE

DATE OF REQUEST: 5/28/92 6/1/92

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY 6/5/92
(DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:
ITEM DESCRIPTION: INCIDENT TO AN INQUIRY
 OUTSIDE OF AN INQUIRY

purpose of influencing the decisions of public officials, but shall not include such expenditures which are directly related to appearances before regulatory or other governmental bodies in connection with the reporting utility's existing or proposed

operations.

- 5. List by account and amount all actual (budgeted where appropriate) expenses for: loss relating to investments in securities written-off or written-down.
- 6. List by account and amount all actual (budgeted where appropriate) expenses for: loss on the sale of investments.
- 7. List by account and amount all actual (budgeted where appropriate) expenses for: loss on reacquisition, resale, or retirement of utility debt securities.

TO: AUDIT MANAGER Gaby Leon DATE 10/15/92

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Judith Butcher, Audit Mgr.
SIGNATURE AND TITLE OF RESPONDENT

10-10 p 26

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PSC/AFA-6 (Rev. 7/90)

(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMMISSION
DOCUMENT / RECORD REQUEST

TO: AL CARRERAS
UTILITY: SOUTHERN BELL
FROM: GABRIELA LEON
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 196-con'te

DATE OF REQUEST: 5/29/92 6/1/92

AUDIT PURPOSE: RATE CASE

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY 6/5/92
(DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:
ITEM DESCRIPTION: INCIDENT TO AN INQUIRY
 OUTSIDE OF AN INQUIRY

✓ 8. List by account and amount all actual (budgeted where appropriate) expenses for:
Preliminary survey and investigation expenses related to abandoned projects.

TO: AUDIT MANAGER Gabryela Leon DATE 10/15/92

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Judith Butler Asst. Mgr.
SIGNATURE AND TITLE OF RESPONDENT

10-10 p 27

DISTRIBUTION:
Original: Utility Complete and Return to Auditor Pink: To FPSC Analyst Goldenrod: Audit File Copy Canary: Utility Retain
PSC/AFA-6 (Rev. 7/90)

(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMMISSION
DOCUMENT / RECORD REQUEST

TO: AL CARRERAS
UTILITY: Southern Bell
FROM: GABRIELA LEON
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 20

DATE OF REQUEST: 7/9/92

AUDIT PURPOSE: Date Case

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY (ASAP)
(DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE: INCIDENT TO AN INQUIRY

ITEM DESCRIPTION: OUTSIDE OF AN INQUIRY

Please provide the detail documentation for the attached schedule, and how this detail can be traced to the general ledger.

7/29/92 - Attachment changed to one for acct 6116.9000 listing source codes & R.C.'s.

TO: AUDIT MANAGER Gabby Leon
Gabby Leon

DATE 7/13/92
7/29/92

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY ^{7/13/92} PSC programmer, Bob Halbert, put in touch with BST programmer in Atlanta
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY 7-29-92-detail documentation for 6116.9000, requested today, is attached.
- (3) AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM) 10-10p28

Judy Butler, Audit Mgr.
SIGNATURE AND TITLE OF RESPONDENT

DISTRIBUTION:

Original: Utility Complete and Return to Auditor Pink: To FPSC Analyst Goldenrod: Audit File Copy Canary: Utility Retain
PSC/AFA-6 (Rev. 7/90)

SOUTHERN BELL GENERAL LEDGER DETAIL
 TEST
 DETAIL CARTRIDGES E17861, E18376, E19059
 CHECK FIGURES FOR DECEMBER 1981 ACC#6725
 (APAD-EDP PVCO1 DETAIL)

07/06/82

GENERAL LEDGER ACCOUNT	CLLI CODE	RECORD ID	TYPE RECORD	ACTIVITY DATE	NET AMOUNT	RECORD COUNT
67250000		21	0	9111	1,208.12	1
67250000		21	0	9111	1,011.55	1
67250000		21	0	9111	11.81-	1
67250000		21	0	9111	3,780.30	1
67250000		21	0	9111	3,662.28	1
67250000		21	0	9111	80.88	1
67250000		21	0	9111	154.03	1
67250000		21	0	9111	434.86	1
67250000		21	0	9111	1,208.12	1
67250000		21	0	9111	40.70	1
67250000		21	0	9111	40.70	1
67250000		21	0	9111	184.45	1
67250000		21	0	9111	40.70	1
67250000		21	0	9111	184.45	1
67250000		21	0	9111	184.45	1
67250000		21	0	9111	99.51-	1
67250000		21	0	9111	673.20	1
67250000		21	0	9111	184.45	1
67250000		21	0	9111	673.20	1
67250000		21	0	9111	184.45	1
67250000		21	0	9111	709.03	1
67250000		21	0	9111	392.78	1
67250000		21	0	9111	4,443.64	1
67250000		21	0	9111	34.44	1
67250000		21	0	9111	585.28	1
67250000		21	0	9111	184.45	1
67250000		21	0	9111	184.45	1
67250000		21	0	9111	523.76	1
67250000		21	0	9111	709.03	1
67250000		21	0	9111	184.45	1
67250000		21	0	9111	110.28	1
67250000		21	0	9111	110.28	1
67250000		21	0	9111	4,432.83	1
67250000		21	0	9111	184.45	1
67250000		21	0	9111	250.49	1
67250000		21	0	9111	530.91	1
67250000		21	0	9111	931.28	1
67250000		21	0	9111	193.76	1
67250000		21	0	9111	21.90-	1
67250000		21	0	9111	473.92	1
67250000		21	0	9111	473.91	1
67250000		21	0	9111	49.24	1
67250000		21	0	9111	39.08	1
67250000		21	0	9111	219.32-	1
67250000		21	0	9111	219.92-	1
67250000		21	0	9111	188.72-	1
67250000		21	0	9111	205.72-	1
67250000		21	0	9111	205.72-	1

* Al,
 I need to trace this transaction to the detail that goes to the general ledger, and then trace the detail to the general ledger.
 Thanks,
 Gabby.

10-10
 p29

10-10
P30

PROGRAM: CZ02A450
 RUN DATE/TIME: 01/13/92 221758
 PASS: 15
 RJC: FLORIDA

SOUTHERN BELL TELEPHONE
 REPORT MONTH: DECEMBER, 1991
 AREA LEDGER

FORM: MP-1580
 PAGE: 607
 RETENTION: PERM.

FOI B01W 001597

ACCOUNT 6310-6311-1000 HMMH

MONTH	BEGINNING BALANCE	DEBITS	CREDITS	NET ACTIVITY	ENDING BALANCE
JANUARY	.00	12,715.95	.00	12,715.95	12,715.95
FEBRUARY	12,715.95	13,174.22	.00	13,174.22	25,890.17
MARCH	25,890.17	12,856.94	.00	12,856.94	38,747.11
APRIL	38,747.11	18,602.68	.00	18,602.68	57,349.79
MAY	57,349.79	20,043.12	.00	20,043.12	77,392.91
JUNE	77,392.91	22,363.06	.00	22,363.06	99,755.97
JULY	99,755.97	10,468.69	11.49	10,457.20	110,213.17
AUGUST	110,213.17	9,650.31	.00	9,650.31	119,863.48
SEPTEMBER	119,863.48	10,480.47	.00	10,480.47	130,343.95
OCTOBER	130,343.95	13,681.25	.00	13,681.25	144,025.20
NOVEMBER	144,025.20	10,842.89	9.55	10,833.34	154,858.54
DECEMBER	154,858.54	14,330.02	77.64	14,252.38	169,110.92
YTD TOTAL	.00	169,209.60	98.60	169,110.92	169,110.92

ACCOUNT 6310-6311-1000 (BD18M)

MONTH	BEGINNING BALANCE	DEBITS	CREDITS	NET ACTIVITY	ENDING BALANCE
JANUARY	.00	.00	.00	.00	.00
FEBRUARY	.00	.00	.00	.00	.00
MARCH	.00	.00	.00	.00	.00
APRIL	.00	.00	.00	.00	.00
MAY	.00	.00	.00	.00	.00
JUNE	.00	.00	.00	.00	.00
JULY	.00	.00	.00	.00	.00
AUGUST	.00	.00	.00	.00	.00
SEPTEMBER	.00	.00	.00	.00	.00
OCTOBER	.00	999.91	.00	* 999.91	999.91
NOVEMBER	999.91	.00	.00	.00	999.91
DECEMBER	999.91	.00	.00	.00	999.91
YTD TOTAL	.00	999.91	.00	999.91	999.91

ACCOUNT 6310-6311-1000 (BF28M)

MONTH	BEGINNING BALANCE	DEBITS	CREDITS	NET ACTIVITY	ENDING BALANCE
JANUARY	.00	.00	.00	.00	.00
FEBRUARY	.00	.00	.00	.00	.00
MARCH	.00	.00	.00	.00	.00
APRIL	.00	.00	.00	.00	.00
MAY	.00	.00	.00	.00	.00
JUNE	.00	.00	.00	.00	.00
JULY	.00	.00	.00	.00	.00
AUGUST	.00	.00	.00	.00	.00

* Please provide backup for these activities. These entries did not show on the tapes provided to Bud Halbert or in the COPS entries.

SEPTEMBER	.00	.00	.00	.00	.00
OCTOBER	.00	.00	.00	.00	.00
NOVEMBER	.00	775.19	.00	* 775.19	775.19
DECEMBER	775.19	17.16	.00	17.16	792.35
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YTD TOTAL	.00	792.35	.00	792.35	792.35
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10-10
P31

***** NOTICE: NOT FOR USE OR DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT *****

FOI B01W 001598

PROGRAM: CZ02A450
 RUN DATE/TIME: 01/13/92 221758
 PASS: 15
 RJC: FLORIDA

SOUTHERN BELL TELEPHONE
 REPORT MONTH: DECEMBER, 1991
 AREA LEDGER

FORM: MP-1580
 PAGE: 608
 RETENTION: PERM.

PROGRAM: CZ02A450
 RUN DATE/TIME: 01/13/92 221758
 PASS: 15
 RJC: FLORIDA

SOUTHERN BELL TELEPHONE
 REPORT MONTH: DECEMBER, 1991
 AREA LEDGER

FORM: MP-1588
 PAGE: 636
 RETENTION: PERM.

10-10
 P32

ACCOUNT 6310-6362-4000-4200-4240 (98EW)

MONTH	BEGINNING BALANCE	DEBITS	CREDITS	NET ACTIVITY	ENDING BALANCE
	.00	9,399.90	.00	9,399.90	9,399.90
JANUARY	9,399.90	7,314.34	.00	7,314.34	16,714.24
FEBRUARY	16,714.24	5,945.78	.00	5,945.78	22,660.02
MARCH	22,660.02	5,533.29	.00	5,533.29	28,193.31
APRIL	28,193.31	4,774.06	398.09	4,383.97	32,577.28
MAY	32,577.28	2,386.27	93.86	2,292.41	34,869.69
JUNE	34,869.69	2,532.17	3.81	2,528.36	37,398.05
JULY	37,398.05	1,858.29	.00	1,858.29	39,256.34
AUGUST	39,256.34	1,366.73	52.13	1,314.60	40,578.94
SEPTEMBER	40,578.94	2,898.49	.00	2,898.49	42,661.43
OCTOBER	42,661.43	1,252.83	.00	1,252.83	43,914.26
NOVEMBER	43,914.26	653.56	4.41	649.15	44,563.41
DECEMBER					
YTD TOTAL	.00	45,107.71	544.30	44,563.41	44,563.41

ACCOUNT 6310-6362-4000-4200-4290

MONTH	BEGINNING BALANCE	DEBITS	CREDITS	NET ACTIVITY	ENDING BALANCE
	.00	24,198.59	18,733.25	13,465.34	13,465.34
JANUARY	13,465.34	247.32	7,025.60	6,778.28	6,687.86
FEBRUARY	6,687.86	15,728.07	6,689.47	9,038.60	15,725.66
MARCH	15,725.66	5,298.52	4,525.27	773.25	16,498.91
APRIL	16,498.91	127.91	9,344.67	9,216.76	7,282.15
MAY	7,282.15	124.73	10,691.34	10,566.61	3,284.46
JUNE	3,284.46	3,183.92	7,667.28	4,483.36	7,767.82
JULY	7,767.82	8,184.53	6,914.13	1,270.40	6,497.42
AUGUST	6,497.42	13,158.04	9,051.59	4,107.25	2,398.17
SEPTEMBER	2,398.17	18,344.33	9,463.11	8,881.22	6,491.05
OCTOBER	6,491.05	2,261.80	5,208.53	4,946.73	1,544.32
NOVEMBER	1,544.32	558,504.13	43,315.76	515,188.37	516,732.69
DECEMBER					
YTD TOTAL	.00	647,362.69	130,630.00	516,732.69	516,732.69

ACCOUNT 6310-6362-5000 ****

MONTH	BEGINNING BALANCE	DEBITS	CREDITS	NET ACTIVITY	ENDING BALANCE
	.00	168,649.83	53,865.61	114,884.22	114,884.22
JANUARY	114,884.22	268,786.59	39,477.72	221,228.87	336,033.09
FEBRUARY	336,033.09	168,089.96	39,824.77	120,256.19	456,289.28
MARCH	456,289.28	273,131.34	68,958.73	204,172.61	668,461.89
APRIL	668,461.89	173,167.56	44,893.39	128,274.17	788,736.06
MAY	788,736.06	169,187.39	68,959.85	99,227.54	887,963.60
JUNE	887,963.60	522,236.29	159,724.01	371,512.28	1,259,475.88
JULY	1,259,475.88	330,604.14	139,894.51	194,709.63	1,454,185.51
AUGUST					

(A) 516,732.69 - Per MR 61K
 513,863.19 - Per tapes provided Bud Hulbert
 2,869.50 - difference
 Please reconcile the difference

PROGRAM: C282A450
 RUN DATE/TIME: 01/13/92 221758
 PASS: 15
 RJC: FLORIDA

SOUTHERN BELL TELEPHONE
 REPORT MONTH: DECEMBER, 1991
 AREA LEDGER

FORM: MP-1580
 PAGE: 640
 RETENTION: PERM.

10-10
 P33

FOI B01W 001600

ACCOUNT 6310-6362-5000-5100-5140 (308BW)

MONTH	BEGINNING BALANCE	DEBITS	CREDITS	NET ACTIVITY	ENDING BALANCE
JANUARY	.00	260.74	.00	260.74	260.74
FEBRUARY	260.74	212.91	.00	212.91	473.65
MARCH	473.65	431.49	.00	431.49	905.14
APRIL	905.14	602.67	.00	602.67	1,507.81
MAY	1,507.81	705.22	.00	705.22	2,213.03
JUNE	2,213.03	580.43	.00	580.43	2,793.46
JULY	2,793.46	1,186.79	.00	1,186.79	3,980.25
AUGUST	3,980.25	1,387.36	.00	1,387.36	5,367.61
SEPTEMBER	5,367.61	1,200.56	.00	1,200.56	6,568.17
OCTOBER	6,568.17	3,545.00	.00	3,545.00	10,113.17
NOVEMBER	10,113.17	3,848.89	.00	3,848.89	13,962.06
DECEMBER	13,962.06	2,907.19	2.56	2,904.63	16,866.69
YTD TOTAL	.00	16,869.25	2.56	16,866.69	16,866.69

ACCOUNT 6310-6362-5000-5100-5190

MONTH	BEGINNING BALANCE	DEBITS	CREDITS	NET ACTIVITY	ENDING BALANCE
JANUARY	.00	42,670.70	27,374.48	15,296.22	15,296.22
FEBRUARY	15,296.22	49,656.92	18,441.68	31,215.24	46,511.46
MARCH	46,511.46	26,868.23	12,779.27	14,088.96	60,600.42
APRIL	60,600.42	46,878.29	26,385.51	20,492.78	81,093.20
MAY	81,093.20	31,304.84	19,891.46	11,492.58	92,585.78
JUNE	92,585.78	52,087.19	23,996.64	28,090.55	120,676.33
JULY	120,676.33	78,497.22	88,210.16	9,712.94-	110,963.39
AUGUST	110,963.39	79,594.41	47,448.63	32,145.78	143,109.17
SEPTEMBER	143,109.17	37,605.82	56,501.88	18,095.98-	124,213.19
OCTOBER	124,213.19	62,860.07	62,356.24	503.83	124,717.02
NOVEMBER	124,717.02	89,367.67	47,184.71	42,182.96	166,899.98
DECEMBER	166,899.98	42,635.82	24,883.92	17,751.98	184,651.88
YTD TOTAL	.00	640,106.30	455,454.50	184,651.88 (A)	184,651.88

ACCOUNT 6310-6362-5000-5200 ****

MONTH	BEGINNING BALANCE	DEBITS	CREDITS	NET ACTIVITY	ENDING BALANCE
JANUARY	.00	64,496.87	17,258.12	47,238.75	47,238.75
FEBRUARY	47,238.75	43,304.56	18,333.33	24,971.23	72,209.98
MARCH	72,209.98	69,244.52	18,559.89	50,684.63	122,894.61
APRIL	122,894.61	133,302.62	25,935.25	107,367.37	230,261.98
MAY	230,261.98	68,569.74	18,541.96	50,027.78	280,289.76
JUNE	280,289.76	33,018.78	21,271.65	11,747.13	292,036.89
JULY	292,036.89	148,277.82	42,341.75	105,936.07	397,972.96
AUGUST	397,972.96	74,079.75	85,014.33	10,934.58-	387,038.38

(A) +184,651.88 - Per MR 6/K
 181,782.38 - Per tapes provided Bud Halbert
 +2,869.50 - difference

PROGRAM: CZ02A450
 RUN DATE/TIME: 01/13/92 221758
 PASS: 15
 RJC: FLORIDA

SOUTHERN BELL TELEPHONE
 REPORT MONTH: DECEMBER, 1991
 AREA LEDGER

FORM: MP-1500
 PAGE: 626
 RETENTION: PERM.

10-10
 P34

FOI B01W 001601

ACCOUNT 6310-6362-2000 (558M)

MONTH	BEGINNING BALANCE	DEBITS	CREDITS	NET ACTIVITY	ENDING BALANCE
JANUARY	.00	272,403.24	34,096.20	238,307.04	238,307.04
FEBRUARY	238,307.04	276,055.34	623.83	275,431.51	513,738.55
MARCH	513,738.55	266,129.96	1,810.95	264,519.01	778,257.56
APRIL	778,257.56	262,815.69	715.86	261,799.80	1,040,057.36
MAY	1,040,057.36	251,898.81	286.15	250,812.36	1,290,869.72
JUNE	1,290,869.72	233,235.53	735.93	232,499.60	1,523,369.32
JULY	1,523,369.32	227,727.40	348.93	227,378.47	1,750,747.79
AUGUST	1,750,747.79	206,027.98	98.02	205,929.40	1,956,677.19
SEPTEMBER	1,956,677.19	210,827.39	20,948.62	189,378.77	2,146,055.96
OCTOBER	2,146,055.96	190,489.18	1,060.39	189,428.79	2,335,484.75
NOVEMBER	2,335,484.75	156,386.11	258.94	156,127.17	2,491,611.92
DECEMBER	2,491,611.92	164,968.60	164,542.69	417.91	2,492,029.83
YTD TOTAL	.00	2,717,356.34	225,326.51	2,492,029.83	2,492,029.83

ACCOUNT 6310-6362-3000 NNNN

MONTH	BEGINNING BALANCE	DEBITS	CREDITS	NET ACTIVITY	ENDING BALANCE
JANUARY	.00	27,535.98	.00	27,535.98	27,535.98
FEBRUARY	27,535.98	23,782.00	.00	23,782.00	51,237.98
MARCH	51,237.98	24,742.73	.00	24,742.73	75,980.71
APRIL	75,980.71	19,078.67	.00	19,078.67	95,059.38
MAY	95,059.38	29,619.71	.00	29,619.71	124,679.09
JUNE	124,679.09	24,955.53	77.00	24,878.53	149,557.62
JULY	149,557.62	30,333.76	324.99	30,008.77	179,566.39
AUGUST	179,566.39	41,805.05	.00	41,805.05	221,371.44
SEPTEMBER	221,371.44	52,720.03	.00	52,720.03	274,091.47
OCTOBER	274,091.47	43,261.47	.00	43,261.47	317,352.94
NOVEMBER	317,352.94	45,803.26	.00	45,803.26	363,156.20
DECEMBER	363,156.20	39,965.09	226.46	39,738.63	402,894.83
YTD TOTAL	.00	403,523.28	628.45	402,894.83	402,894.83

ACCOUNT 6310-6362-3000 (D758M)

MONTH	BEGINNING BALANCE	DEBITS	CREDITS	NET ACTIVITY	ENDING BALANCE
JANUARY	.00	.00	.00	.00	.00
FEBRUARY	.00	.00	.00	.00	.00
MARCH	.00	.00	.00	.00	.00
APRIL	.00	.00	.00	.00	.00
MAY	.00	.00	.00	.00	.00
JUNE	.00	.00	.00	.00	.00
JULY	.00	.00	.00	.00	.00
AUGUST	.00	.00	.00	.00	.00

(i) 402,894.83 - Per MR G/L.
 403,894.74 - Per tapes of G/L provided Bud Holbert
 (499.91) difference



(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMMISSION
DOCUMENT / RECORD REQUEST



TO: AL CARLETON P.P.

UTILITY: _____

FROM: SUBICHA 1570
(AUDIT MANAGER)

REQUEST NUMBER: 21

DATE OF REQUEST: 7/13/92

AUDIT PURPOSE: BATE CASE

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY WASIAH
(DATE)

REFERENCE RULE 25-22.006, F.A.C. THIS REQUEST IS MADE:

ITEM DESCRIPTION:

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

Please provide the Hatched and Hatched Company Form
Balance sheet to rate case balance sheet.

TO: AUDIT MANAGER Gabby Leon

DATE 8/4/92

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Judy Little
SIGNATURE AND TITLE OF RESPONDER

DISTRIBUTION:

Original: Utility Complete and Return to Auditor Pink: To FPSC Analyst Goldenrod: Audit File Copy Canary: Utility Retain
PC-1004 (Rev. 7/92)

COMPANY: SOUTHERN BELL
 TITLE: BALANCE SHEET
 PERIOD: TEST YEAR ENDING 12/31/91
 DATE: JULY 10, 1992
 AUDITOR: GABRIELA LEON
 WORKPAPER #:

ACCOUNT	PER FORM N	PER FORM N AMOUNT	PER COMPANY	DIFFERENCE
REGULATED PLANT				
2001	TPIS	\$20,815,922.00	\$20,834,514.00	(\$18,592.00)*
2002	PHFTU	\$379.00	\$379.00	\$0.00
2003	TPUC-SHORT TERM	\$86,036.00	\$86,302.00	(\$266.00)*
2004	TPUC-LONG TERM	\$51,673.00	\$51,673.00	\$0.00
2005	TELECOM PLANT ADJUSTMNT	\$110.00	\$110.00	\$0.00
2006	NONOPERATING PLANT	\$18,956.00	\$18,956.00	\$0.00
2007	GOODWILL	\$0.00	\$0.00	\$0.00
Total Regulated Plant		\$20,973,076.00	\$20,991,934.00	(\$18,858.00)
DEPRECIATION & AMORTZ.				
3100	ACCUMULATED DEPRECIATION	(\$7,683,726.00)	(\$7,605,133.00)	(\$78,593.00)*
3200	ACCUMULATED DEP.-PHFTU	(\$17.00)	(\$17.00)	\$0.00
3300	ACCUM. DEP.-NONOPERATING	(\$8,367.00)	(\$8,367.00)	\$0.00
3410	ACCUM. AMTZ. CAPITALIZED LEASES	(\$7,170.00)	(\$7,170.00)	\$0.00
3420	ACCUM. AMTZ. LEASEHOLD IMPROVEMENT	(\$19,214.00)	(\$19,214.00)	\$0.00
3500	ACCUM. AMTZ. INTANGIBLE	\$0.00	\$0.00	\$0.00
3600	ACCUM. AMTZ. OTHER	\$0.00	\$0.00	\$0.00
Total Depr & Amortz		(\$7,718,494.00)	(\$7,639,901.00)	(\$78,593.00)
CURRENT ASSETS				
1130	CASH	\$50,776.00	\$50,776.00	\$0.00
1140	SPECIAL CASH DEPOSITS	\$274.00	\$274.00	\$0.00
1150	WORKING CASH ADVANCES	\$886.00	\$886.00	\$0.00
1160	TEMPORARY INVESTMENTS	\$0.00	\$0.00	\$0.00
1200	NOTES RECEIVABLE	\$205.00	\$205.00	\$0.00
1201	NOTES RECEIVABLE ALLOWANCE	\$0.00	\$0.00	\$0.00
1180	TELECOM. A/R	\$1,056,233.00	\$1,056,233.00	\$0.00
1181	A/R ALLOWANCE-TELECOMMUNICATIONS	(\$50,679.00)	(\$50,679.00)	\$0.00
1190	OTHER ACCOUNTS RECEIVABLE	\$85,446.00	\$85,446.00	\$0.00
1191	A/R ALLOWANCE OTHER	\$0.00	\$0.00	\$0.00
1210	INTEREST AND DIVIDENDS	\$16.00	\$16.00	\$0.00
1220	INVENTORIES	\$129,204.00	\$129,204.00	\$0.00
1290	PREPAID RENTS	\$879.00	\$879.00	\$0.00
1300	PREPAID TAXES	\$1,850.00	\$1,850.00	\$0.00
1310	PREPAID INSURANCE	\$3,480.00	\$3,480.00	\$0.00
1320	PREPAID DIRECTORY EXPENSES	\$0.00	\$0.00	\$0.00
1330	OTHER PREPAYMENTS	\$4,440.00	\$4,440.00	\$0.00
1350	OTHER CURRENT ASSETS	\$3.00	\$3.00	\$0.00
Total Current Assets		\$1,283,013.00	\$1,283,013.00	\$0.00

Please reconcile the differences with *.

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P.

COMPANY: SOUTHERN BELL
 TITLE: BALANCE SHEET
 PERIOD: TEST YEAR ENDING 12/31/91
 DATE: JULY 10, 1992
 AUDITOR: GABRIELA LEON
 WORKPAPER #:

ACCOUNT	PER FORM M	PER FORM M AMOUNT	PER COMPANY	DIFFERENCE
NONCURRENT ASSETS				
1401	INVESTMENTS IN AFFILIATED CO.	\$101,583.00	\$102,440.00	(857.00)*
1402	INVESTMENTS IN NONAFFILIATED CO.	\$1,744.00	\$1,744.00	\$0.00
1406	NONREGULATED INVESTMENTS	\$0.00	\$0.00	\$0.00
1407	UNAMORTIZED DEBT ISSUANCE EXP.	\$144,643.00	\$0.00	\$144,643.00*
1408	SINKING FUNDS	\$0.00	\$0.00	\$0.00
1410	OTHER NONCURRENT ASSETS	\$3,195.00	\$3,195.00	\$0.00
1438	DEF. MAINTENANCE & RETIREMENTS	\$0.00	(\$12.00)	\$12.00
1439	DEFERRED CHARGES	\$215,878.00	\$212,129.00	\$3,749.00*
Total Noncurrent		\$467,043.00	\$319,496.00	\$147,547.00
TOTAL ASSETS		\$15,004,638.00	\$14,954,542.00	\$50,096.00
STOCKHOLDERS' EQUITY				
4510	CAPITAL STOCK	\$4,294,606.00	\$4,294,606.00	\$0.00
4520	ADDITIONAL PAID IN CAPITAL	\$0.00	\$0.00	\$0.00
4530	TREASURY STOCK	\$0.00	\$0.00	\$0.00
4540	OTHER CAPITAL	\$28.00	\$28.00	\$0.00
4550	RETAINED EARNINGS	\$2,331,156.00	\$2,312,773.00	\$18,383.00*
		\$6,625,790.00	\$6,607,407.00	\$18,383.00
LONG TERM DEBT				
1407	Unamortized debt issuance expense	(\$144,643.00)	(\$144,643.00)	\$0.00
4210	Funded Debt	\$3,600,000.00	\$3,600,000.00	\$0.00
4220	Premium on long-term debt	\$337.00	\$337.00	\$0.00
4230	Discount on long-term debt	(\$38,456.00)	(\$38,456.00)	\$0.00
4240	Reacquired Debt	\$0.00	\$0.00	\$0.00
4250	Obligations under capital leases	\$11,392.00	\$11,392.00	\$0.00
4260	Advances from affiliated companies	\$0.00	\$0.00	\$0.00
4270	Other long-term debt	\$698.00	\$698.00	\$0.00
TOTAL LONG-TERM DEBT		\$3,573,971.00	\$3,573,971.00	\$0.00
CURRENT LIABILITIES				
4010	Accounts Payable	\$637,537.00	\$637,536.00	\$1.00
4020	Notes Payable	\$537,300.00	\$537,300.00	\$0.00
4030	Advanced billing and payments	\$170,006.00	\$170,006.00	\$0.00
4040	Customer's deposits	\$102,488.00	\$102,488.00	\$0.00
4050	Current maturities-long-term debt	\$0.00	\$0.00	\$0.00

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COMPANY: SOUTHERN BELL
 TITLE: BALANCE SHEET
 PERIOD: TEST YEAR ENDING 12/31/91
 DATE: JULY 10, 1992
 AUDITOR: GABRIELA LEON
 WORKPAPER #:

ACCOUNT	PER FORM N	PER FORM N AMOUNT	PER COMPANY	DIFFERENCE
4060	Current maturities-capital leases	\$4,042.00	\$4,042.00	\$0.00
4070	Income taxes-accrued	\$59,044.00	\$58,501.00	\$543.00*
4080	Other taxes-accrued	\$89,412.00	\$89,412.00	\$0.00
4100	Net current def. operating income tax	(\$6,419.00)	(\$18,632.00)	\$12,213.00*
4110	Net current def. nonoprng income tax	\$514.00	\$514.00	\$0.00
4120	Other current liabilities	\$23,529.00	\$23,529.00	\$0.00
4120	Other accrued liabilities	\$417,527.00	\$428,264.00	(\$10,737.00)*
TOTAL CURRENT LIABILITIES		\$2,034,980.00	\$2,032,960.00	\$2,020.00
4310	Other long-term liabilities	\$254,585.00	\$254,585.00	\$0.00
4320	Unamortized oprng investa tax cr-net	\$364,306.00	\$380,060.00	(\$15,754.00)*
4330	Unamrtzd nonoprng investa tax crs-net	\$0.00	\$0.00	\$0.00
4340	Net noncurrent def. opr. inc. tax	\$2,117,854.00	\$2,184,387.00	(\$66,533.00)*
4350	Net noncurrent def. nonopr. inc. tax	(\$770.00)	(\$465.00)	(\$305.00)*
4360	Other deferred credits	\$24,717.00	\$66,291.00	(\$41,574.00)*
TOTAL OTHER LIABILITIES		\$2,760,692.00	\$2,884,858.00	(\$124,166.00)

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 f3

SOUTHERN BELL

	DECEMBER 1991 BOP	DECEMBER 1991 BYG
REGULATED PLANT		
2001	20,834,513,746.29	20,558,402,730.23 12-6 P ₂ (P _i)
2003	86,302,106.06	126,433,586.61
2004	51,672,569.60	67,843,824.11
2002	378,718.65	701,374.49
2005	110,216.10	330,648.30
2006	18,956,365.83	18,439,440.88
2007	0.00	0.00
TOTAL REGULATED PLANT	20,991,933,722.53	20,772,153,604.62

	DECEMBER 1991 BOP	DECEMBER 1991 BYG
DEPRECIATION & AMORTZ		
3100	(7,605,132,824.42)	(7,371,348,972.52) (A)
3200	(17,411.16)	(21,376.37) (A)
3300	(8,366,602.94)	(8,018,849.51) 12-6 P ₂ (P _i)
3410	(7,169,807.00)	(10,605,101.93) (A)
3420	(19,214,687.62)	(18,353,144.38) (A)
3500	0.00	0.00
3600	0.00	0.00
TOT DEPR & AMORTZ	(7,639,901,333.14)	(7,407,747,444.91) 12-6 P ₂ (P _i)

Σ(A) = 7,399,728,595.40
12-6 P₂(P_i)

	DECEMBER 1991 BOP	DECEMBER 1991 BYG
CURRENT ASSETS		
1130	50,775,675.76	54,597,697.45 12-6 P ₂ (P _i)
1140	274,250.87	3,512,303.93 12-6 P ₂ (P _i)
1150	886,030.55	953,205.08 12-6 P ₂ (P _i)
1160	0.00	0.00
1200	205,486.29	248,626.04 12-6 P ₂ (P _i)
1201	0.00	0.00
1180	1,056,233,045.59	1,053,770,855.19 12-6 P ₂ (P _i)
1181	(50,679,432.96)	(49,911,279.90) 12-6 P ₂ (P _i)
1190	85,446,097.17	61,463,322.46 12-6 P ₂ (P _i)
1191	0.00	0.00
1210	16,332.36	4,778,631.23 12-6 P ₂ (P _i)
1220	129,203,584.00	143,793,717.78 12-6 P ₂ (P _i)
1290	879,195.09	794,801.19 12-6 P ₂ (P _i)
1300	1,849,510.42	2,884,834.60 12-6 P ₂ (P _i)
1310	3,480,550.98	5,920,779.00 12-6 P ₂ (P _i)
1320	0.00	0.00
1330	4,439,641.97	4,704,746.95 12-6 P ₂ (P _i)
1350	2,662.79	480.27 12-6 P ₂ (P _i)
TOTAL CURRENT ASSETS	1,283,012,610.88	1,289,514,721.27 12-6 P ₂ (P _i)

	DECEMBER 1991 BOP	DECEMBER 1991 BYG
NONCURRENT ASSETS		
1401	102,440,269.52	102,436,205.39 (B)
1402	1,743,939.30	1,631,414.13 12-6 P ₂ (P _i)
1406	0.00	0.00
1407	0.00	0.00
1408	0.00	0.00
1410	3,195,338.70	15,214,537.38 12-6 P ₂ (P _i)
1438	(12.00)	4,381,850.67 12-6 P ₂ (P _i)
1439	212,129,201.87	226,172,793.28 12-6 P ₂ (P _i)
TOTAL NONCURRENTS	319,508,737.39	349,836,820.85

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SOUTHERN BELL

TOTAL ASSETS:	14,954,533,737.66	15,003,757,701.83
STOCKHOLDERS EQUITY		
4510	4,294,605,802.69	4,294,605,802.69
4520	0.00	9,238.50
4530	0.00	0.00
4540	27,715.50	3,464.44
4550	2,312,773,319.10	2,302,355,098.89
TOTAL PROPRIETARY:	6,607,406,837.29	6,596,973,604.52
LONG-TERM DEBT		
1407	(144,643,418.81)	(146,896,015.97)
4210	3,600,000,000.00	3,600,000,000.00
4220	337,000.46	355,889.42
4230	(38,456,008.30)	(39,068,105.56)
4240	0.00	0.00
4250	11,391,865.00	12,931,820.75
4260	0.00	0.00
4270	698,212.85	736,092.66
TOTAL LONG-TERM:	3,429,327,651.20	3,428,079,681.30
CURRENT LIABILITIES		
4010	637,535,523.05	547,212,775.87
4020	537,300,000.00	527,902,083.33
4030	170,006,383.82	168,550,937.05
4040	102,497,823.40	103,698,532.49
4050	0.00	0.00
4060	4,042,043.00	4,752,967.92
4070	58,501,305.62	70,119,851.91
4080	89,412,627.31	115,004,023.43
4100	(18,632,324.00)	(9,461,813.92)
4110	513,834.00	684,540.29
4130	23,529,240.00	22,337,337.12
4120.1	110,801,010.06	109,796,406.78
4120.2	72,839,102.00	69,635,890.67
4120.3/4/5/6/9	244,624,369.47	238,943,219.35
4120 TOTAL	428,264,481.53	418,375,516.80
TOTAL CURRENT:	2,032,960,937.73	1,969,176,972.29
OTH LIAB & DEF CREDITS		
4310	254,584,656.89	211,224,645.42
4320	380,060,531.49	412,013,433.24
4330	0.00	21.03
4340	2,184,386,946.44	2,269,899,670.22
4350	(465,261.00)	178,580.50
4360	66,291,437.62	116,211,093.22
TOTAL OTHER LIAB:	2,884,858,311.44	3,009,527,443.63
TOTAL LIABILITIES:	14,954,533,737.66	15,003,757,701.74
A/C 4050 - ST Debt	(0.00)	(0.09)
- LT Debt	0.00	0.00

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P
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FCC REPORT 43-02
 ARMB USOA REPORT
 Form N Schedule B-1
 COMPANY: Southern Bell
 STUDY AREA: ALL
 PERIOD: From Jan 1991 To Dec 1991
 COSA: SBTC

Approved by ONB
 3060-0395
 Expires 5/31/94
 UNRESTRICTED VERSION
 SUBMISSION 1
 TABLE 1
 PAGE 1 OF 5

TABLE 1 - BALANCE SHEET ACCOUNTS
 (Dollars in thousands)

Row/Account Number	Account Title	Amount
	(a)	(b)
	Current Assets	
1130	Cash	50,776
1140	Special cash deposits	274
1150	Working cash advances	886
1160	Temporary investments	0
1120	Cash and equivalents	51,936
1180	Telecommunications accounts receivable	1,056,233
1181	Accounts receivable allowance-telecommunications	50,679
1190	Other accounts receivable	85,446
1191	Accounts receivable allowance-other	0
1200	Notes receivable	205
1201	Notes receivable allowance	0
1210	Interest and dividends receivable	16
1220	Inventories	129,204
120	Total Noncash current(excluding prepayments)	1,220,425
1290	Prepaid rents	879
1300	Prepaid taxes	1,850
1310	Prepaid insurance	3,480
1320	Prepaid directory expenses	0
1330	Other prepayments	4,440
1280	Prepayments	10,649
1350	Other Current Assets	3
130	Total Current Assets	1,283,013
	Noncurrent Assets	
1401	Investments in affiliated companies	101,583
1402	Investments in nonaffiliated companies	1,744
1406	Nonregulated investments	0
1407	Unamortized debt issuance expense	144,643
1408	Sinking funds	0
1410	Other noncurrent assets	3,195
1438	Deferred maintenance and retirements	0
1439	Deferred charges	215,878
1500	Other jurisdictional assets-net	93,768
150	Total Noncurrent Assets	560,811

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FCC REPORT 43-02
 ARNIS USOA REPORT
 Form N Schedule B-1
 COMPANY: Southern Bell
 STUDY AREA: ALL
 PERIOD: From Jan 1991 To Dec 1991
 COSA: SBTC

Approved by OMB
 3060-0395
 Expires 5/31/94
 UNRESTRICTED VERSION
 SUBMISSION 1
 TABLE I
 PAGE 2.1 OF 5

TABLE I - BALANCE SHEET ACCOUNTS
 (Dollars in thousands)

Row/Account Number	Account Title	Beginning Balance	Additions	Retirements
	(aa)	(ab)	(ac)	(ad)
Plant				

2001	TPIS	19,983,211	1,789,297	956,586
2002	PHFTU	1,146	101	868
2003	TPUC-short term	149,019	(62,983)	0
2004	TPUC-long term	65,018	(13,345)	0
2005	Telecom plant adjstamt	551	0	441
2006	Nonoperating plant	17,562	266	(1,128)
2007	Goodwill	0	0	0
210	Total Plant	20,216,507	1,713,336	956,767
TPIS - General Support				

2111	Land	97,627	1,262	(46)
2112	Motor vehicles	70,319	17,404	9,287
2113	Aircraft	0	0	0
2114	Special purpose vehic	18	1	0
2115	Garage work equipment	8,450	1,138	1,049
2116	Other work equipment	157,987	24,316	4,175
2121	Buildings	1,310,405	45,167	6,039
2122	Furniture	63,319	127	6,741
2123	Office Equipment	321,115	11,370	15,883
2124	Gen purpose computers	680,051	176,769	99,914
2110	Land & Support	2,709,291	277,554	143,042
TPIS - Central Office				

2211	Analog elec switch	1,471,684	29,430	127,655
2212	Digit elec switch	2,183,252	337,299	42,343
2215.1	Step-by-step switching	11	0	1
2215.2	Crossbar switching	24	0	3
2215.3	Other elec-mechan sw	0	0	0
2215	Electro-mechan sw	35	0	4
2210	Gen Office-Sw	3,654,971	366,729	170,002
2220	Operator sys	70,447	16,645	11,213

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FCC REPORT 43-02
 ARJIS USOA REPORT
 Form N Schedule B-1
 COMPANY: Southern Bell
 STUDY AREA: ALL
 PERIOD: From Jan 1991 To Dec 1991
 COSA: SBTC

Approved by OMB
 3060-0395
 Expires 5/31/94
 UNRESTRICTED VERSION
 SUBMISSION 1
 TABLE 1
 PAGE 2.2 OF 5

TABLE 1 - BALANCE SHEET ACCOUNTS
 (Dollars in thousands)

Row/Account Number	Account Title	Transfers/ Adjustments	Ending Balance
	(aa)	(ae)	(af)
Plant			

2001	TPIS	0	20,815,922
2002	PHFTU	0	379
2003	TPUC-short term	0	86,036
2004	TPUC-long term	0	51,673
2005	Telecom plant adjstmt	0	110
2006	Nonoperating plant	0	18,956
2007	Goodwill	0	0
210	Total Plant	0	20,973,076
TPIS - General Support			

2111	Land	0	98,935
2112	Motor vehicles	0	78,436
2113	Aircraft	0	0
2114	Special purpose vehic	0	19
2115	Garage work equipment	0	8,539
2116	Other work equipment	0	178,128
2121	Buildings	0	1,349,533
2122	furniture	0	56,705
2123	Office Equipment	(200,407)	116,195
2124	Gen purpose computers	200,407	957,313
2110	Land & Support	0	2,843,803
TPIS - Central Office			

2211	Analog elec switch	0	1,373,459
2212	Digit elec switch	0	2,478,208
2215.1	Step-by-step switching	0	10
2215.2	Crossbar switching	0	21
2215.3	Other elec-mechan sw	0	0
2215	Electro-mechan sw	0	31
2210	Gen Office-Su	0	3,851,698
2220	Operator sys	0	75,879

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FCC REPORT 43-02
 ARMIS USOA REPORT
 Form M Schedule B-1
 COMPANY: Southern Bell
 STUDY AREA: ALL
 PERIOD: From Jan 1991 To Dec 1991
 COSA: SBTG

Approved by OMB
 3060-0395
 Expires 5/31/94
 UNRESTRICTED VERSION
 SUBMISSION 1
 TABLE 1
 PAGE 3.1 OF 5

TABLE 1 - BALANCE SHEET ACCOUNTS
 (Dollars in thousands)

Row/Account Number	Account Title	Beginning Balance	Additions	Retirements
	(aa)	(ab)	(ac)	(ad)
2231.1	Satellite & earth sta	0	0	0
2231.2	Other radio facilities	28,448	1,202	3,905
2231	Radio systems	28,448	1,202	3,905
2232	Circuit equipment	3,405,912	478,987	253,547
2230	Transmission	3,434,360	480,189	257,452
TPIS - IOT				
2311	Station apparatus	1,074	531	(71)
2321	Customer premise wire	142,761	0	142,761
2341	Large PBX	12,819	2,469	377
2351	Publ tel trmal equip	188,431	13,803	23,754
2362	Other terminal equip	186,821	20,699	8,326
2310	IOT	531,906	37,502	175,147
TPIS - Cable and Wire				
2411	Poles	282,006	15,914	3,814
2421	Aerial cable	1,760,398	118,096	29,203
2422	Underground cable	1,728,322	65,741	41,244
2423	Buried cable	4,442,033	344,225	84,867
2424	Submarine cable	12,267	114	581
2425	Deep sea cable	0	0	0
2426	Intrabldg network cble	101,721	3,368	1,425
2431	Aerial wire	34,439	173	159
2441	Conduit systems	1,141,790	49,928	2,389
2410	Cable & Wire	9,502,976	597,559	163,682
TPIS - Amortiz Assets				
2681	Capital Leases	46,201	11,327	35,432
2682	Leasehold improvements	33,059	1,792	616
2680	Amort Tangible	79,260	13,119	36,048
2690	Intangibles	0	0	0
260	Total TPIS	19,983,211	1,789,297	956,586

7C

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FCC REPORT 43-02
 ARMS USOA REPORT
 Form N Schedule B-1
 COMPANY: Southern Bell
 STUDY AREA: ALL
 PERIOD: From Jan 1991 To Dec 1991
 COSA: SBTC

Approved by OMB
 3060-0395
 Expires 5/31/94
 UNRESTRICTED VERSION
 SUBMISSION 1
 TABLE I
 PAGE 3.2 OF 5

TABLE I - BALANCE SHEET ACCOUNTS
 (Dollars in thousands)

Row/Account Number	Account Title	Transfers/ Adjustments	Ending Balance
	(aa)	(ab)	(ac)
2231.1	Satellite & earth sta	0	0
2231.2	Other radio facilities	0	25,745
2231	Radio systems	0	25,745
2232	Circuit equipment	0	3,631,352
2230	Transmission	0	3,657,097
	TPIS - IOT		

2311	Station apparatus	0	1,676
2321	Customer premise wire	0	0
2341	Large PBX	0	14,911
2351	Publ tel trans equip	0	178,480
2362	Other terminal equip	0	199,194
2310	IOT	0	394,261
	TPIS - Cable and Wire		

2411	Poles	3	294,109
2421	Aerial cable	(280)	1,849,011
2422	Underground cable	(452)	1,752,367
2423	Buried cable	272	4,701,663
2424	Submarine cable	0	11,800
2425	Deep sea cable	0	0
2426	Intrabldg network cable	0	103,664
2431	Aerial wire	0	34,453
2441	Conduit systems	457	1,189,786
2410	Cable & Wire	0	9,936,853
	TPIS - Amortiz Assets		

2681	Capital Leases	0	22,096
2682	Leasehold improvements	0	34,235
2680	Amort Tangible	0	56,331
2690	Intangibles	0	0
260	Total TPIS	0	20,815,922

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FCC REPORT 43-02
 ARMS USCA REPORT
 Form N Schedule B-1
 COMPANY: Southern Bell
 STUDY AREA: ALL
 PERIOD: From Jan 1991 To Dec 1991
 COSA: SBTC

Approved by OMB
 3060-0395
 Expires 10/31/92
 UNRESTRICTED VERSION
 SUBMISSION 1
 TABLE I
 PAGE 4 OF 5

TABLE I - BALANCE SHEET ACCOUNTS
 (Dollars in thousands)

Row/Account Number	Account Title (ba)	Amount (bb)
Depreciation and Amortization		
3100	Accumulated depreciation	7,683,726
3200	Accumulated depreciation - PHFTU	17
3300	Accumulated depreciation - Nonoperating	8,367
3410	Accumulated amortization - Capitalized leases	7,170
3420	Accumulated amortization - Leasehold improvement	19,214
3400	Accumulated amortization - Tangible	26,384
3500	Accumulated amortization - Intangible	0
3600	Accumulated amortization - Other	0
340	Total Depreciation and Amortization	7,718,494
350	Net Plant	13,254,582
360	Total Assets	15,098,406
Current Liabilities		
4010	Accounts Payable	637,537
4020	Notes payable	537,300
4030	Advanced billing and payments	170,006
4040	Customer's deposits	102,488
4050	Current maturities - long-term debt	0
4060	Current maturities - capital leases	4,042
4070	Income taxes - accrued	59,044
4080	Other taxes - accrued	89,412
4100	Net current deferred operating income taxes	(6,419)
4110	Net current deferred nonoperating income taxes	514
4120	Other accrued liabilities	417,527
4130	Other current liabilities	23,529
410	Total Current Liabilities	2,034,980

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FCC REPORT 43-02
 ARMIS USOA REPORT
 Form H Schedule B-1
 COMPANY: Southern Bell
 STUDY AREA: ALL
 PERIOD: From Jan 1991 To Dec 1991
 COSA: SBTC

Approved by OMB
 3060-0395
 Expires 10/31/92
 UNRESTRICTED VERSION
 SUBMISSION 1
 TABLE I
 PAGE 5 OF 5

TABLE I - BALANCE SHEET ACCOUNTS
 (Dollars in thousands)

Row/Account Number	Account Title (ba)	Amount (bb)
Long-Term Debt		
4210	Funded debt	3,600,000
4220	Premium on long-term debt	337
4230	Discount on long-term debt	38,456
4240	Reacquired debt	0
4250	Obligations under capital leases	11,392
4260	Advances from affiliated companies	0
4270	Other long-term debt	698
420	Total Long-Term Debt	3,573,971
Other Liabilities and Deferred Credits		
4310	Other long-term liabilities	254,585
4320	Unamortized operating investment tax credits-net	364,306
4330	Unamortized nonoperating investment tax crs-net	0
4340	Net noncurrent deferred operating income taxes	2,117,854
4350	Net noncurrent deferred nonoperat. income taxes	(770)
4360	Other deferred credits	24,717
4370	Other jurisdictional liabilities/deferred crs-net	102,973
430	Total Other Liabilities and Deferred Credits	2,863,665
Stockholders' Equity		
4510	Capital stock	4,294,606
4520	Additional paid-in capital	0
4530	Treasury stock	0
4540	Other Capital	28
4550	Retained earnings	2,331,156
440	Total Stockholders' Equity	6,625,790
450	Total Liabilities & Stockholders' Equity	15,098,406
460	Retained Earnings (Beginning of Year)	2,309,792
465	Net Income	848,501
470	Dividends Declared	827,137
475	Miscellaneous Debits	0
480	Miscellaneous Credits	0
490	Retained Earnings (End of Year)	2,331,156

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F01B01W 001614

BALANCE SHEET

	A AT END OF MONTH	B INCREASE OVER LAST MONTH	C INCREASE OVER DEC 31 LAST	
1 LAND (2111).....	98,970,874	209,374	1,309,803	1
2 VEHICLE, AIRCRAFT & OTHER WORK EQUIP. (2112 THRU 2116).....	264,837,846	9,373,315	28,347,947	2
3 BUILDINGS (2121).....	1,350,611,329	8,292,589	39,251,836	3
4 FURNITURE, OFFICE EQUIP., GENERAL PURPOSE COMPUTERS (2122 THRU 2124).....	1,129,285,635	32,726,300	65,675,792	4
5 CENTRAL OFFICE ASSETS (2211 THRU 2232).....	7,594,732,888	3,417,303-	425,814,159	5
6 INFORMATION ORIG./TERMINATION (2311 THRU 2362)..	394,264,925	143,980,634-	137,646,048-	6
7 CABLE & WIRE FACILITIES (2411 THRU 2441).....	9,945,447,255	2,760,267-	434,131,349	7
8 CAPITAL LEASES & LEASEHOLD IMPRVMTS (2681, 2682) 9 INTANGIBLES (2698).....	56,363,002	33,180-	22,929,659-	8
10 TOTAL TELEPHONE PLANT IN SERVICE (2001).....	20,834,513,746	99,589,806-	833,955,180	10
11 PROPERTY HELD FOR FUTURE USE (2002).....	378,719	123,360-	766,866-	11
12 TELECOMMUNICATIONS PLANT UNDER CONSTRUCTION (2003, 2004).....	137,974,676	39,565,326	76,371,688-	12
13 TELECOMMUNICATIONS PLANT ADJUSTMENTS (2005).....	110,216	36,739-	448,864-	13
14 NONOPERATING PLANT (2006).....	18,956,366	449,125-	1,394,190	14
15 GOODWILL (2007).....	--	--	--	15
16 TOTAL TELEPHONE PLANT.....	20,991,933,723	60,633,704-	757,769,952	16
17 LESS DEPRECIATION & AMORTIZATION (3100 THRU 3600).	7,639,901,333	134,202,083-	737,026,150	17
18 TOTAL TELEPHONE PLANT, LESS DEPR. & AMORT.....	13,352,032,389	73,560,378	20,743,802	18
19 CASH & CASH EQUIVALENTS (1130 THRU 1160.2000).....	51,935,957	1,585,662	9,417,751-	19
20 TEMPORARY CASH INVESTMENTS (1160.3000).....	--	--	--	20
21 ACCOUNTS RECEIVABLE (1180 THRU 1191).....	1,090,999,690	22,362,284	4,575,063	21
22 INVENTORIES (1220).....	129,203,584	8,250,309-	23,711,998-	22
23 OTHER CURRENT ASSETS (1200 THRU 1210, 1350).....	224,481	3,800,795-	9,582,620-	23
24 PREPAID ASSETS (1290 THRU 1330).....	10,648,898	11,186,466-	360,936-	24
25 TOTAL CURRENT ASSETS.....	1,203,012,611	1,510,377	38,498,242-	25
26 INVESTMENT IN AFFILIATED COMPANIES (1401).....	102,440,270	280,776	5,485,990-	26
27 INVESTMENT IN NONAFFILIATED COMPANIES (1402).....	1,743,939	260,320	23,187	27
28 NONREGULATED INVESTMENTS (1406).....	--	--	--	28
29 OTHER NONCURRENT ASSETS (1407, 1408, 1410).....	147,838,758	3,178,789-	27,464,469-	29
30 DEFERRED ASSETS (1430, 1439).....	212,129,190	10,676,071-	25,045,295-	30
31 NOT USED.....	X X X	X X X	X X X	31
32 TOTAL ASSETS.....	15,099,197,157	61,772,990	75,647,007-	32
33 CURRENT LIABILITIES (4010 THRU 4130).....	2,032,960,938	122,355,910	45,731,190	33
34 FUNDED DEBT (4210 THRU 4230).....	3,561,880,992	98,860	1,186,417	34
35 OTHER LONG TERM DEBT (4240 THRU 4270).....	12,090,078	199,583-	7,592,549-	35
36 OTHER LIABILITIES & DEFERRED CRS. (4310 THRU 4360)	2,804,858,311	67,849,531-	135,644,209-	36
37 NOT USED.....	X X X	X X X	X X X	37
38 CAPITAL STOCK (4510).....	4,294,605,803	--	--	38
39 ADDITIONAL PAID-IN-CAPITAL (4520).....	--	27,716-	--	39
40 TREASURY STOCK (4530).....	--	--	--	40
41 OTHER CAPITAL (4540).....	27,716	27,716	27,716	41
42 JURISDICTIONAL RETAINED EARNING (4550.2100).....	--	--	--	42
43 HEADQUARTERS CONTROL ACCOUNT.....	--	--	--	43
44 RETAINED EARNINGS (4550).....	2,312,773,320	7,367,326	20,644,429	44
45 TOTAL LIABILITIES & CAPITAL.....	15,099,197,157	61,772,990	75,647,007-	45

-DENOTES NEGATIVE AMOUNT

***** NOTICE: NOT FOR USE OR DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT *****

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FO1B01W 001615

DETAIL OF CERTAIN ASSETS	A AT END OF MONTH	B INCREASE OVER LAST MONTH	C INCREASE OVER DEC 31 LAST	
TELECOMMUNICATIONS PLANT UNDER CONSTRUCTION				
1 SHORT TERM (2003).....	86,302,106	26,637,588	63,026,629-	1
2 LONG TERM (2004).....	51,672,570	12,927,738	13,345,959-	2
3 CASH (1130).....	50,775,676	1,544,219	4,788,345-	3
4 SPECIAL CASH DEPOSITS (1140).....	274,251	1,463-	4,642,509-	4
5 WORKING CASH ADVANCES (1150).....	886,031	42,986	13,103	5
6 TELECOMMUNICATIONS ACCTS. RECEIVABLE (1180).....	1,056,233,046	1,024,703	17,461,719-	6
ACCOUNTS RECEIVABLE ALLOWANCE-				
7 TELECOMMUNICATIONS (1181).....	50,679,453-	3,661,498	3,024,124-	7
8 OTHER ACCOUNTS RECEIVABLE-AFFILIATED (1190.1000)...	49,862,561	17,175,133	29,935,410	8
9 -NONAFFILIATED(1190.2000)	15,788,189	774,725-	2,946,103-	9
10 -OTHER(1190.3000 & .4000)	19,795,347	1,275,674	1,928,401-	10
11 ACCOUNTS RECEIVABLE ALLOWANCE-OTHER (1191).....	--	--	--	11
12 TOTAL ACCOUNTS RECEIVABLE.....	1,090,999,690	22,362,284	4,575,863	12
13 NOTES RECEIVABLE (1200).....	205,486	86,358-	92,867-	13
14 NOTES RECEIVABLE ALLOWANCE (1201).....	--	--	--	14
15 INTEREST & DIVIDENDS RECEIVABLE (1210).....	16,332	2,914,660-	9,492,416-	15
16 OTHER CURRENT ASSETS (1350).....	2,663	223	2,663	16
17 PREPAID RENTS (1290).....	879,195	513,462	159,002	17
18 PREPAID TAXES (1300).....	1,049,510	8,316,910-	788,526	18
19 PREPAID INSURANCE (1310).....	3,480,551	3,278,983-	132,465-	19
20 PREPAID DIRECTORY EXPENSES (1320).....	--	--	--	20
21 OTHER PREPAYMENT (1330).....	4,439,642	104,034-	1,175,999-	21
22 TOTAL PREPAID ASSETS.....	10,648,898	11,186,466-	368,936-	22
23 UNAMORTIZED DEBT ISSUANCE EXPENSE (1407).....	144,643,419	375,433-	4,505,194-	23
24 SINKING FUNDS (1408).....	--	--	--	24
25 OTHER NONCURRENT ASSETS (1410).....	3,195,339	2,803,356-	22,959,274-	25
26 DEFERRED MAINTENANCE & RETIREMENTS (1438).....	12-	730,310-	8,743,724-	26
27 DEFERRED CHARGES (1439).....	212,129,282	9,945,761-	16,281,571-	27

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FOI B01W 001616

-DENOTES NEGATIVE AMOUNT

BALANCE SHEET

	A AT END OF MONTH	B INCREASE OVER LAST MONTH	C INCREASE OVER DEC 31 LAST	
DETAIL OF CERTAIN LIABILITIES				
ACCOUNTS PAYABLE (4010)				
1	11	15	30	1
2	3	8	14	2
3	164	595	11	3
4	67	188	9	4
5	141	46	22	5
6	58	1	8	6
7	38	1	12	7
8	637,535,523	45,329,371-	16,946,818-	8
NOTES PAYABLE (4020)				
9	--	--	--	9
10	537,300,000	156,300,000	23,500,000	10
11	--	--	--	11
12	--	--	--	12
13	537,300,000	156,300,000	23,500,000	13
14	170,066,304	30,381	4,943,962	14
15	102,487,823	329,634-	5,448,335	15
16	--	--	--	16
17	4,842,843	144,996-	2,545,990-	17
18	58,581,306	17,137,483	29,346,279	18
19	89,412,627	13,154,987-	44,998,874	19
20	18,632,324-	2,324,884-	19,832,180-	20
21	513,834	--	215,629-	21
22	428,264,482	12,236,505	33,849,740-	22
23	23,529,248	2,864,668-	9,284,898	23
24	2,832,968,938	122,355,918	45,731,190	24
25	3,680,880,880	--	--	25
26	337,888	3,148-	37,778-	26
27	38,456,888	102,816-	1,224,195-	27
28	3,561,888,992	98,868	1,186,417	28
29	--	--	--	29
30	11,391,845	189,702-	7,481,486-	30
31	--	--	--	31
32	698,213	9,881-	111,143-	32
33	12,090,878	199,583-	7,592,549-	33
34	254,584,657	1,630,386	155,677,879	34
35	380,060,531	5,055,338-	63,198,800-	35
36	--	--	505-	36
37	2,184,386,946	53,597,934-	124,275,248-	37
38	465,261-	285,643	875,408-	38
39	66,291,438	11,112,288-	102,972,136-	39
40	2,884,858,311	67,849,531-	135,644,209-	40

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FOI B01W 001617

-DENOTES NEGATIVE AMOUNT

SOUTHERN BELL TELEPHONE
BALANCE SHEET

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FOI B01W 001618

	A AT END OF MONTH	B INCREASE OVER LAST MONTH	C INCREASE OVER DEC 31 LAST	
1 LAND (2111).....	98,934,172	209,374	1,307,727	1
2 VEHICLE, AIRCRAFT & OTHER WORK EQUIP. (2112 THRU 2116).....	265,122,465	9,373,332	28,347,967	2
3 BUILDINGS (2121).....	1,349,533,597	8,288,756	39,128,331	3
4 FURNITURE, OFFICE EQUIP., GENERAL PURPOSE COMPUTERS (2122 THRU 2124).....	1,130,213,169	32,727,013	65,728,383	4
5 CENTRAL OFFICE ASSETS (2211 THRU 2232).....	7,584,673,921	3,548,701-	424,896,268	5
6 INFORMATION ORIG./TERMINATION (2311 THRU 2362)...	394,268,819	143,988,634-	137,645,697-	6
7 CABLE & WIRE FACILITIES (2411 THRU 2441).....	9,936,853,145	2,777,489-	433,877,356	7
8 CAPITAL LEASES & LEASEHOLD IMPRVHTS (2681, 2682) INTANGIBLES (2690).....	56,330,968	33,262-	22,929,883-	8
9	--	--	--	9
10 TOTAL TELEPHONE PLANT IN SERVICE (2001).....	20,815,922,248	99,741,611-	832,711,245	10
11 PROPERTY HELD FOR FUTURE USE (2002).....	378,719	123,360-	766,866-	11
12 TELECOMMUNICATIONS PLANT UNDER CONSTRUCTION (2003, 2004).....	137,708,591	39,642,801	76,328,211-	12
13 TELECOMMUNICATIONS PLANT ADJUSTMENTS (2005).....	110,216	36,739-	440,864-	13
14 NONOPERATING PLANT (2006).....	18,956,566	449,125-	1,394,198	14
15 GOODWILL (2007).....	--	--	--	15
16 TOTAL TELEPHONE PLANT.....	20,973,876,140	60,708,834-	756,569,494	16
17 LESS DEPRECIATION & AMORTIZATION (3100 THRU 3600).	7,718,493,717	146,352,255-	638,598,648	17
18 TOTAL TELEPHONE PLANT, LESS DEPR. & AMORT.....	13,254,582,422	85,644,221	117,970,847	18
19 CASH & CASH EQUIVALENTS (1130 THRU 1160.2000).....	51,935,957	1,585,662	9,417,751-	19
20 TEMPORARY CASH INVESTMENTS (1160.3000).....	--	--	--	20
21 ACCOUNTS RECEIVABLE (1180 THRU 1191).....	1,090,999,690	22,362,284	4,575,063	21
22 INVENTORIES (1220).....	129,203,584	8,250,309-	23,711,990-	22
23 OTHER CURRENT ASSETS (1200 THRU 1210, 1350).....	224,481	3,808,795-	9,582,620-	23
24 PREPAID ASSETS (1290 THRU 1330).....	10,648,899	11,186,466-	4,726,514	24
25 TOTAL CURRENT ASSETS.....	1,283,812,612	1,510,377	33,410,792-	25
26 INVESTMENT IN AFFILIATED COMPANIES (1401).....	102,448,270	280,776	5,405,990-	26
27 INVESTMENT IN NONAFFILIATED COMPANIES (1402).....	1,743,939	268,320	23,187	27
28 NONREGULATED INVESTMENTS (1406).....	--	--	--	28
29 OTHER NONCURRENT ASSETS (1407, 1408, 1410).....	147,830,758	3,178,789-	27,464,469-	29
30 DEFERRED ASSETS (1438, 1439).....	215,811,156	9,331,696-	12,599,617-	30
31 OTHER JURISDICTION ASSETS-NET (1500).....	95,768,801	13,428,218-	189,672,723-	31
32 TOTAL ASSETS.....	15,099,197,158	61,772,990	70,559,557-	32
33 CURRENT LIABILITIES (4010 THRU 4130).....	2,034,430,036	127,654,737	49,859,167	33
34 FUNDED DEBT (4210 THRU 4230).....	3,561,880,992	98,868	1,186,417	34
35 OTHER LONG TERM DEBT (4240 THRU 4270).....	12,090,078	199,583-	7,592,549-	35
36 OTHER LIABILITIES & DEFERRED CRS. (4310 THRU 4360)	2,762,152,043	55,213,996-	58,962,018-	36
37 OTHER JURISDICTIONAL LIAB. & DEF. CRS.-NET (4370)	102,973,144	6,848,150-	76,315,127-	37
38 CAPITAL STOCK (4510).....	4,294,605,803	--	--	38
39 ADDITIONAL PAID-IN-CAPITAL (4520).....	--	27,716-	--	39
40 TREASURY STOCK (4530).....	--	--	--	40
41 OTHER CAPITAL (4540).....	27,716	27,716	27,716	41
42 JURISDICTIONAL RETAINED EARNING (4550.2100).....	9,205,143-	6,572,060-	33,357,596-	42
43 HEADQUARTERS CONTROL ACCOUNT.....	--	--	--	43
44 RETAINED EARNINGS (4550).....	2,340,234,469	2,853,182	54,594,434	44
45 TOTAL LIABILITIES & CAPITAL.....	15,099,197,158	61,772,990	70,559,557-	45

-DENOTES NEGATIVE AMOUNT

SOUTHERN BELL TELEPHONE
 BALANCE SHEET

	A AT END OF MONTH	B INCREASE OVER LAST MONTH	C INCREASE OVER DEC 31 LAST	
DETAIL OF CERTAIN ASSETS				
TELECOMMUNICATIONS PLANT UNDER CONSTRUCTION				
1 SHORT TERM (2003).....	86,836,021	26,715,864	62,983,152-	1
2 LONG TERM (2004).....	51,672,570	12,927,758	13,345,859-	2
3 CASH (1130).....	50,775,676	1,544,219	4,788,345-	3
4 SPECIAL CASH DEPOSITS (1140).....	274,251	1,463-	4,642,509-	4
5 WORKING CASH ADVANCES (1150).....	806,031	42,906	13,103	5
6 TELECOMMUNICATIONS ACCTS. RECEIVABLE (1180).....	1,056,233,046	1,024,783	17,461,719-	6
ACCOUNTS RECEIVABLE ALLOWANCE-				
7 TELECOMMUNICATIONS (1181).....	50,679,453-	3,661,498	3,024,124-	7
8 OTHER ACCOUNTS RECEIVABLE-AFFILIATED (1190.1000)...	49,862,561	17,175,133	29,935,410	8
-NONAFFILIATED(1190.2000)	15,780,189	774,725-	2,946,103-	9
9 -OTHER(1190.3000 & .4000)	19,795,347	1,275,674	1,928,401-	10
10	--	--	--	11
11 ACCOUNTS RECEIVABLE ALLOWANCE-OTHER (1191).....	--	--	--	12
12 TOTAL ACCOUNTS RECEIVABLE.....	1,090,999,690	22,362,284	4,575,863	13
13 NOTES RECEIVABLE (1200).....	205,486	86,358-	92,867-	14
14 NOTES RECEIVABLE ALLOWANCE (1201).....	--	--	--	15
15 INTEREST & DIVIDENDS RECEIVABLE (1210).....	16,332	2,914,660-	9,492,416-	16
16 OTHER CURRENT ASSETS (1350).....	2,663	223	2,663	17
17 PREPAID RENTS (1290).....	879,195	513,462	159,002	18
18 PREPAID TAXES (1300).....	1,849,510	8,316,910-	788,526	19
19 PREPAID INSURANCE (1310).....	3,480,551	3,278,983-	132,465-	20
20 PREPAID DIRECTORY EXPENSES (1320).....	--	--	--	21
21 OTHER PREPAYMENT (1330).....	4,439,643	104,034-	3,911,451	22
22 TOTAL PREPAID ASSETS.....	10,648,899	11,186,466-	4,726,514	23
23 UNAMORTIZED DEBT ISSUANCE EXPENSE (1407).....	144,643,419	375,433-	4,505,194-	24
24 SINKING FUNDS (1408).....	--	--	--	25
25 OTHER NONCURRENT ASSETS (1410).....	3,195,339	2,803,356-	22,959,274-	26
26 DEFERRED MAINTENANCE & RETIREMENTS (1430).....	--	--	--	27
27 DEFERRED CHARGES (1439).....	215,811,156	9,331,696-	12,599,617-	

-DENOTES NEGATIVE AMOUNT

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FOI B01W 001619

SOUTHERN BELL TELEPHONE
 BALANCE SHEET

DETAIL OF CERTAIN LIABILITIES

	A AT END OF MONTH	B INCREASE OVER LAST MONTH	C INCREASE OVER DEC 31 LAST	
ACCOUNTS PAYABLE (4010)				
1 AFFILIATED COMPANIES (4010.1000).....	237,436,634	15,572,353	30,426,498	1
2 NONAFFILIATED COMPANIES (4010.2000).....	3,819,262-	8,774,703-	14,137,996-	2
3 CONTRACTED CUSTOMER BILLING (4010.3000).....	164,088,212	595,429	11,598,276	3
4 MISCELLANEOUS VOUCHERED ITEMS (4010.5000).....	67,143,952	100,943,792-	9,378,394-	4
5 UNVOUCHERED ITEMS (4010.6000).....	141,940,808	46,448,547	22,921,419-	5
6 MATURED INTEREST & DIVIDENDS (4010.7000).....	50,197	1,463-	8,794	6
7 MISCELLANEOUS (4010.9000).....	30,694,982	1,774,257	12,542,577-	7
8 TOTAL ACCOUNTS PAYABLE (4010).....	637,535,523	45,329,371-	16,946,818-	8
NOTES PAYABLE (4020)				
9 AFFILIATES (4020.1000).....	--	--	--	9
10 COMMERCIAL INSTITUTIONS (4020.2100).....	537,300,000	156,300,000	23,500,000	10
11 BANKS (4020.2200).....	--	--	--	11
12 MISCELLANEOUS (4020.2900).....	--	--	--	12
13 TOTAL NOTES PAYABLE (4020).....	537,300,000	156,300,000	23,500,000	13
14 ADVANCE BILLING & PAYMENTS (4030).....	170,006,384	30,381	4,943,962	14
15 CUSTOMER DEPOSITS (4040).....	102,487,823	329,634-	5,448,335	15
16 CURRENT MATURITIES-LONG TERM DEBT (4050).....	--	--	--	16
17 CURRENT MATURITIES-CAPITAL LEASES (4060).....	4,042,843	144,996-	2,545,990-	17
18 INCOME TAXES ACCRUED (4070).....	58,501,306	17,137,483	29,346,279	18
19 OTHER TAXES ACCRUED (4080).....	89,412,627	13,154,907-	44,998,074	19
20 NET DEFERRED OPERATING INCOME TAXES (4100).....	6,419,581-	2,605,051-	12,349,623-	20
21 NET CURRENT DEFERRED NONOPER. INCOME TAXES (4110).....	513,834	--	215,629-	21
22 OTHER ACCRUED LIABILITIES (4120).....	417,528,837	17,815,499	35,684,320-	22
23 OTHER CURRENT LIABILITIES (4130).....	23,529,240	2,064,668-	9,284,898	23
24 TOTAL CURRENT LIABILITIES.....	2,034,438,036	127,654,737	49,859,167	24
25 FUNDED DEBT (4210).....	3,600,000,000	--	--	25
26 PREMIUM ON LONG TERM DEBT (4220).....	337,000	3,148-	37,778-	26
27 DISCOUNT ON LONG TERM DEBT -DEBIT (4230).....	38,456,808	102,016-	1,224,195-	27
28 TOTAL FUNDED DEBT.....	3,561,880,992	98,868	1,186,417	28
29 REACQUIRED DEBT (4240).....	--	--	--	29
30 OBLIGATIONS UNDER CAPITAL LEASES (4250).....	11,391,865	189,702-	7,481,486-	30
31 ADVANCES FROM AFFILIATED COMPANIES (4260).....	--	--	--	31
32 OTHER LONG TERM DEBT (4270).....	698,213	9,881-	111,143-	32
33 TOTAL OTHER LONG TERM DEBT.....	12,090,078	199,583-	7,592,629-	33
34 OTHER LONG TERM LIABILITIES (4310).....	254,584,657	1,630,386	155,897,601	34
UNAMORTIZED OPERATING INVESTMENT TAX CREDITS-				
35 NET (4320).....	364,305,999	4,697,036-	58,781,459-	35
UNAMORTIZED NONOPERATING INVESTMENT TAX				
36 CREDITS-NET (4330).....	--	--	505-	36
37 NET NONCURRENT DEF. OPERATING INCOME TAXES (4340).....	2,117,853,782	45,699,344-	89,308,065-	37
38 NET NONCURRENT DEF. NONOPER. INCOME TAXES (4350).....	769,931-	285,643	1,053,366	38
39 OTHER DEFERRED CREDITS (4360).....	26,177,556	6,733,645-	67,822,957-	39
40 TOTAL OTHER LIABILITIES & DEFERRED CREDITS.....	2,762,152,063	55,213,996-	58,962,018-	40

-DENOTES NEGATIVE AMOUNT

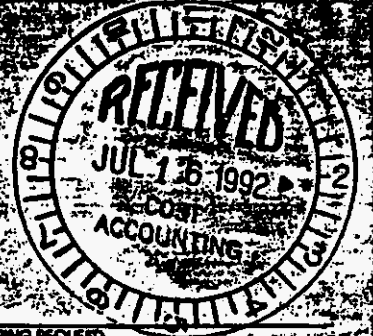
10-10
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FOI/BOIW 001620

Florida Public Service Commission Staff
Audit of Southern Bell Rate Case
Docket 920260-TL

(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMMISSION
DOCUMENT / RECORD REQUEST



TO: _____
UTILITY: Southern Bell
FROM: Gabriela Leon
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 22 DATE OF REQUEST: 7/14/92

AUDIT PURPOSE: Rate Case
REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY: (ASAP) or 7/17/92

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

1. Please provide all the backup for the off-book adjustments.
2. Please provide all the account numbers related to inside wire operations.
3. Please provide the reorganizing costs and the accounts to which they were charged.

TO: AUDIT MANAGER Gabriel Leon DATE 8/31/92

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY 8/6/92 item 2
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY 8/12/92 item 3
- (3) AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Judy Butler, Asst. Mgr.
SIGNATURE AND TITLE OF RESPONDER

DISTRIBUTION:

Original: Utility Complete and Return to Auditor. File to FPSC Analyst. Give record Audit File Copy. Carry on Duty Retain.

Florida Public Service Commission Staff
Audit of Southern Bell Rate Case
Docket 920260-TL
Auditor: Gabriela Leon
Document/Record Request No. 22, Item 3
July 14, 1992

Request:

Please provide the reorganization costs and the accounts to which they were charged.

Response:

Costs associated with bond solicitation expense and merger costs were provided in Staff's 1st Set of Interrogatories, May 27, 1992, Item 1. Costs associated with VEER 1991 were provided in Staff's 1st Set of Interrogatories, May 27, 1992, Item 8. Copies of those responses and back-up documentation are attached. Bond solicitation costs were charged primarily to Account 6721, Accounting and Finance, with a small portion going to Account 6725, Legal. Merger costs were charged to Account 6725. Only VEER costs associated with the 1991 VEER are applicable to the reorganization.

Response Provided by: H. A. Paisant
Operations Manager
675 West Peachtree Street
Atlanta, Georgia 30375

Discovered
1509-
10-10
R54

Southern Bell Tel. & Tel. Co.
 FERC Docket No. 920260-TL
 Staff's 1st Set of Interrogatories
 May 27, 1992
 Item No. 1 (Revised)
 Page 1 of 1

REQUEST: Has Southern Bell Florida incurred any cost associated with the reorganization of BellSouth by means of either a direct charge or an allocation from BellSouth Corporation or Southern Bell Telephone Company in 1991? If so, provide the total company and intrastate amounts allocated to Southern Bell of Florida in 1991, along with a description of the charges.

RESPONSE: Yes, Southern Bell incurred cost associated with the merger of BellSouth. These costs consisted of the payment to bondholders to secure their consent to the removal of certain indenture restrictions and costs associated with the change in the legal entity. The total company and intrastate amounts allocated to Southern Bell of Florida are as follows:

	<u>Bond Solicitation</u>	<u>Merger^a</u>	<u>Total</u>
Total Company (Southern Bell)	\$4,919,835 (48-1)	\$12,052 (48-1)	\$4,930,887
Florida Intrastate	1,528,907 31.08%	3,746 31.08%	1,532,653

^a In-house legal costs for change in legal entity

RESPONSE PROVIDED BY: H. A. Paisant
 Operations Manager
 675 West Peachtree Street
 Atlanta, Georgia 30375

*Why aren't
 these costs
 included here
 for 1991.*

*10-10.
 PCS*

PO3

08. 12. 90

Southern Bell Tel. & Tel. Co.
FESD Docket No. 920260-EL
Staff's 1st Set of Interrogatories
May 27, 1992
Item No. 8 (Revised)
Page 1 of 1

REQUEST: Did Southern Bell of Florida incur any severance pay associated with early retirement of employees or termination of employees due to office consolidations or implementation of any cost savings programs in 1991? If so, identify the total company and intrastate amount. Provide the company's requested rate-making treatment of this expense, if any exists.

RESPONSE: Yes. Southern Bell operations in Florida incurred expenses in connection with its Voluntary Enhanced Early Retirement (VEER) Programs in 1991. The following costs were incurred:

	<u>Florida Continued</u>	<u>Florida Intrastate</u>
VEER 1991	\$12,439,924	\$ 9,484,434
VEER 1991 Relocation	5,181,566	3,950,524
VEER 1990 (True-Up)	47,100	35,910
TOTAL	\$17,668,590	\$13,470,868

The above costs are necessary and prudent costs of our business. As they are necessary and prudent costs, Southern Bell has included these costs in its operating expenses for calendar year 1991.

*why not
1991 Re P*

RESPONSE PROVIDED BY: H. A. Paisant
Operations Manager
675 West Peachtree Street
Atlanta, Georgia 30375

*10-10
P. 54*

802

08.12.82 11:10AM

F01B01W 001624

Summary of Adjustments to
Net Operating Income
(Intrastate)
(000)

Schedule C-2b
Page 3 of 4
Witness Responsible

SERVICE COMMISSION
Southern Bell
920260-TL

Data is:
or Projected []
or Year End []

Operating Expenses and Taxes

Line	Description	Operating Revenues					Total Exp.	Other Taxes	Income Taxes		Deferred Income Taxes		Tax Credit	
		Local	Inter LATA	Intra LATA	Misc.	Uncoll			Total (2 thru 6)	State	Federal	State		Federal
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
26	REN 1992-1993	0	0	0	4	0	4	2,944	201	(575)	(3,474)	402	2,348	0
27	USF 91-92	0	0	0	0	0	0	(3,634)	0	200	1,168	0	0	0
28	USF 92-93	0	0	0	0	0	0	(1,935)	0	106	622	0	0	0
29	SFAS 106 OPEBS	0	0	0	0	0	0	5,820	0	0	0	(320)	(1,870)	0
30	Reorganization	(5,043)	0	0	(2,531)	(135)	(7,439)	(21,059)	705	712	4,157	40	(56)	0
31	Helicore Inv & Divid	0	0	0	186	3	183	0	2	10	58	0	0	0
32	Reverse ENFIA	0	0	0	1	0	1	415	33	(27)	(157)	0	0	0
33	Expiring Amortizations	(121,869)	0	0	0	(391)	(21,478)	0	(262)	(1,167)	(6,817)	0	0	0
34	1992 Impact of Represcrip	0	0	0	0	0	0	28	0	0	0	(11)	(10)	0
35	1993 Impact of Represcrip	0	0	0	0	0	0	19,235	0	0	0	(1,058)	(6,180)	0
36	SFAS 109 Acctg for Inc Tax	0	0	0	0	0	0	0	0	0	0	410	2,393	0

divs by Rick Wright

divs by Rick Wright

divs by Rick Wright

divs by Rick Wright

FOIb01W 001625

127

(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMMISSION
DOCUMENT / RECORD REQUEST



TO: AL CABERAS
UTILITY: Southern Bell
FROM: Gabriela Leon
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 23
AUDIT PURPOSE: Rate Case

DATE OF REQUEST: 7/14/92

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY 7/17/92 (DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:
ITEM DESCRIPTION:

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

Copers and Lybrand found that changes to existing CRIS system did not appear to be properly tested or checked by someone other than the one that wrote the program. I work control over making sure the tapes in the libraries are currently tested and making sure latest program are the ones subject to modifications, that technicians can make changes to programs without supervisor's approval. Please provide the company's response to C&L. Has the company tried to correct this problem? If not, why not?

TO: AUDIT MANAGER *Gabriela Leon* DATE 10-7-92

THE REQUESTED RECORD OR DOCUMENTATION:

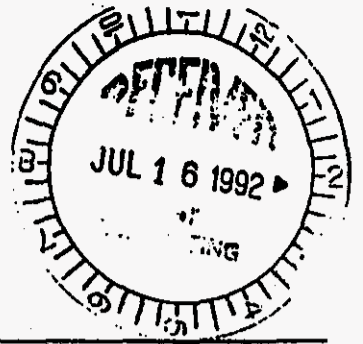
- (1) HAS BEEN PROVIDED TODAY
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Judy Butler, Asst. Mgr.
SIGNATURE AND TITLE OF RESPONDENT

DISTRIBUTION:
 Original: Utility Complete and Return to Auditor Pink: To FPSC Analyst Goldenrod: Audit File Copy Canary: Utility Retain
PSC/AFA-6 (Rev. 7/90)

(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMMISSION
DOCUMENT / RECORD REQUEST



TO: Al Carreiras
UTILITY: Southern Bell
FROM: Gabriela Leou
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 24
AUDIT PURPOSE: Kate Case

DATE OF REQUEST: 7/14/92

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY _____
(DATE) 7/17/92

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

- 107 1. Please provide the entry made to write down 2 ^{hours} computer space parts and supplies inventory. 7/17/92
- 2. Please provide the study made in order to determine if other accounts are now stated properly. (Florida that C+L referred to in the Summary of Adjustments, Administrative Binder).

TO: AUDIT MANAGER Gabby Leon DATE 10-14-92

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Judy Butler Asst Mgr
SIGNATURE AND TITLE OF RESPONDENT

DISTRIBUTION:

Original: Utility Complete and Return to Auditor Pink: To FPSC Analyst Goldenrod: Audit File Copy Canary: Utility Retain
10-10-92
PSC/AFA-4 (Rev. 7/90)

(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMMISSION
DOCUMENT / RECORD REQUEST

TO: AL CARBERAS
UTILITY: Southern Bell
FROM: Gabriela Leon
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 25

DATE OF REQUEST: 7/14/92

AUDIT PURPOSE: Rate Case

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY 1/17/92
(DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:

ITEM DESCRIPTION:

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

Please provide a copy of the recent depreciation study Docket 920385.

TO: AUDIT MANAGER Gabby Leon

DATE 7/27/92

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Judy Butler, Asst. Mgr.
SIGNATURE AND TITLE OF RESPONDENT

10-10p60

DISTRIBUTION:

Original: Utility Complete and Return to Auditor Pink: To FPSC Analyst Goldenrod: Audit File Copy Canary: Utility Retain
PIC/AFA-6 (Rev. 7/90)

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FLORIDA PUBLIC SERVICE COMMISSION
DOCUMENT / RECORD REQUEST

TO: AL CARRERAS
UTILITY: Southern Bell
FROM: Gabriela Leon
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 26
AUDIT PURPOSE: Date Case

DATE OF REQUEST: 7/15/92

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY (ASAP)
(DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:
ITEM DESCRIPTION: INCIDENT TO AN INQUIRY
 OUTSIDE OF AN INQUIRY

Please provide a copy of the Management Study conducted by Arthur Andersen + BST or COMPTROLLERS.

TO: AUDIT MANAGER Gaby Leon DATE 7/27/92

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Judy Butler Asst. Mgr
SIGNATURE AND TITLE OF RESPONDENT
10-10 pch

DISTRIBUTION:
Original: Utility Complete and Return to Auditor Pink: To FPSC Analyst Goldenrod: Audit File Copy Canary: Utility Retain
PSC/IFA-6 (Rev. 7/90)

(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMMISSION
DOCUMENT / RECORD REQUEST

TO: AL CARRELAS
UTILITY: Southern Bell
FROM: GABRIEL LEON
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 27
AUDIT PURPOSE: Rate Case

DATE OF REQUEST: 7/15/92

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY (ASAP)
(DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

Please reconcile the attached differences.

TO: AUDIT MANAGER _____ DATE 7/23/92

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Patricia Peacock
SIGNATURE AND TITLE OF RESPONDENT 10-10/62

DISTRIBUTION:

Original: Utility Complete and Return to Auditor Pink: To FPSC Analyst Goldenrod: Audit File Copy Canary: Utility Retain
PSC/AFA-6 (Rev. 7/90)

	NR1000	NOI
OTHER OPERATING EXPENSES		(866.00) 866.00
OPERATING TAXES 12-7 P.4	\$7,259,622.00	12-7 P.5 8,236,784.00 (977,162.00)
NET OPR EXP. & TAXES 12-7 P.5	\$50,056,921.00	12-7 P.5 51,806,005.00 (\$1,749,084.00)

November 1979
12-7 P.5
Per Monthly

	NR1000 Amount	Analysis of Plant Schedule	Difference
Deferred Income Taxes 12-7 P.5	\$241,625,179.00	\$238,998,930.00	\$2,626,249.00
Net Book Cost	\$1,257,558,344.00	\$1,260,184,593.00	(\$2,626,249.00)
Unamortized Investm. tax credit	\$1,310,865.00	\$45,929,911.00	(\$44,619,046.00)
Average Net Investments	\$1,225,098,798.00	\$1,214,254,682.00	\$10,844,116.00

10-10
P63

December 1991

	<u>nr1000</u>	<u>NOI</u>		
OTHER OPERATING EXPENSES			(12A(P2)) (866.00)	866.00
OPERATING TAXES 12-8 p.4	\$2,624,943.00		\$8,236,784.00	(85,611,841.00)
NET OPR EXP. & TAXES 12-8 p.5	\$46,162,116.00		\$51,806,005.00	(85,643,889.00)

10-10
P64

11

December 1991
NR1000 ~~Plant~~

DECEMBER 1991

DEFERRED INCOME TAXES 12-8 p. 10	\$237,807,993.00	\$234,545,926.00	\$3,262,067.00
NET BOOK COST 12-8 p. 10	\$1,252,264,002.00	\$1,255,526,071.00	(\$3,262,069.00)
UNAMORTIZED INVESTH TAX CREDIT ????		\$45,021,979.00	(\$45,021,979.00)

12(P)(P)

10-10
pls

DATE 02/23/72
TIME 13:30:33
FR INDICATOR: ALL

SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY
MONTHLY ANALYSIS OF PLANT - Florida

STATE: FLORIDA
12 MONTHS ENDING 12/1/71

Table with columns for months (Jan-Dec) and AVERAGE, listing various asset categories such as GENERAL SUPPORT ASSETS, CENTRAL OFFICE ASSETS, INFORMATION ORIG/TERM ASSETS, etc., with corresponding numerical values.

FOI b01m 001634

10-10 pbb

index
Average balance with 12/31/71
December Average balance with 12/31/71

Monthly Analysis of Plant
Southern Bell

INTERSTATE

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL
6	8,140	8,736	8,387	7,777	8,084	18,141	7,324	9,138	9,816	9,229	9,194	9,328	184,944
7	63,330,330	63,378,279	63,116,383	63,140,438	68,338,509	59,848,631	61,428,433	61,898,912	56,682,288	63,178,933	63,744,246	64,143,408	732,234,336
8	491,873	-491,873	0	0	0	0	0	0	0	0	0	0	0
9	282,684	-139,743	39,777	51,812	68,432	53,220	133,887	22,588	148,679	123,497	104,345	128,279	994,292
10	4,483,688	1,331,284	2,949,418	3,931,873	1,339,386	3,859,429	2,748,634	1,168,852	4,643,689	1,343,329	3,451,991	2,199,918	32,773,948
11	-18,827	892,729	296,753	263,783	191,684	306,229	282,937	144,883	138,563	134,888	136,538	136,538	89,887
12	78,584,636	63,843,263	67,849,284	68,871,413	61,733,283	62,858,916	64,888,763	62,896,371	68,753,897	64,712,397	67,376,881	68,811,329	781,944,888
OPERATING EXPENSES													
13	133,318	85,274	99,628	139,472	279	23,288	133,493	121,391	167,289	132,832	35,318	168,883	1,191,882
14	2,519,491	2,547,728	2,272,671	2,338,667	2,781,339	2,233,339	2,488,931	2,672,917	2,221,822	3,143,248	2,874,918	2,138,721	38,387,186
15	3,783,738	1,883,887	2,648,189	2,478,282	1,915,653	1,643,872	1,731,819	1,396,344	1,388,778	1,718,492	1,616,483	2,131,639	29,682,188
16	61,611	14,383	157,757	2,877	13,321	64,476	104,778	62,316	91,143	78,984	-13,987	37,838	628,743
17	932,322	1,838,332	1,857,481	1,882,547	1,899,849	996,426	1,818,316	1,899,312	1,186,232	1,213,487	1,889,883	943,122	12,628,238
18	211,334	824,142	896,193	1,869,697	881,434	348,113	873,838	788,934	828,699	934,789	893,389	788,649	9,311,149
19	4,348,937	4,184,988	4,277,892	4,329,132	4,329,448	4,434,816	4,848,632	4,374,817	4,493,143	3,176,386	4,888,878	3,281,844	32,381,179
20	-133,113	19,774	-28,321	21,643	-23,113	-37,336	-48,771	-14,818	1,118,814	4,634	169,348	328,823	1,483,436
21	3,182,883	3,898,883	3,873,897	4,843,838	3,837,839	3,684,838	3,339,848	3,858,371	3,687,838	4,491,718	3,243,829	4,478,288	47,943,918
22	0	0	0	0	0	0	0	0	0	0	0	0	0
23	15,118,361	15,178,937	15,264,938	15,343,518	15,183,351	15,458,199	14,282,459	14,483,832	14,333,478	14,323,936	14,388,796	14,283,298	172,411,772
24	1,713,842	1,373,743	1,743,781	1,888,883	1,373,823	1,644,321	1,912,722	2,818,128	1,384,328	2,977,781	2,834,918	2,447,211	23,831,647
25	4,228,282	3,982,382	3,926,482	4,138,343	4,118,996	4,818,873	4,286,398	4,826,981	4,888,441	4,267,717	4,298,182	3,884,396	49,248,498
26	213,789	-189,942	213,319	218,288	188,328	237,981	234,888	189,993	173,838	-189,723	288,281	271,139	2,383,979
27	4,917,381	3,881,978	3,348,678	4,212,139	3,881,387	3,834,826	3,687,733	4,873,834	3,343,448	3,933,992	4,134,148	7,877,884	78,443,922
28	0	0	0	0	0	0	0	0	0	0	0	0	0
29	-18,461	-4,118	-122,843	-29,398	23,418	9,917	-3,858	-3,861	7,873	9,826	13,837	-66	-188,483
30	9,233,899	7,322,443	8,931,962	8,639,612	6,388,782	7,877,627	8,816,317	7,412,776	5,262,438	5,988,172	18,989,793	8,234,784	93,922,849
31	54,431,788	38,738,846	32,814,449	38,132,946	38,333,341	49,927,883	31,844,883	38,362,917	31,986,887	32,323,741	33,882,493	31,886,883	424,838,173
32	16,872,936	13,134,399	13,854,753	14,738,469	11,399,844	12,931,311	13,844,748	12,333,634	8,786,962	12,188,838	13,494,148	14,683,319	137,983,839
ADJ TO REG NET OPERATING INCOME:													
33	0	0	0	0	0	0	0	0	0	0	0	0	0
34	0	0	0	0	0	0	0	0	0	0	0	0	0
35	0	0	0	0	0	0	0	0	0	0	0	0	0
36	4,638	-2,232	3,288	1,946	18,933	5,278	28,816	12,388	26,238	2,933	9,341	181,248	198,318
37	0	0	0	0	0	0	0	0	0	0	0	0	0
38	0	0	0	0	0	0	0	0	0	0	0	0	0
39	0	0	0	0	0	0	0	0	0	0	0	0	0
40	-1,733	888	-1,939	-748	-4,114	-1,983	-7,332	-4,639	-9,919	-1,111	-3,398	-38,899	-74,627

10-10
p67
[Signature]

FOI B01W 001635

CO/AREA SOUTHERN BELL-FLORIDA

MESSAGE AND PRIVATE LINE

01/91

	A CUR MO	B RETRC	C TOTAL
	SS1991-11	RE1991-13	A+B
46 7200 MSG OPER TXS	6,522,604		0 6,522,604
47 7200 PL DPR TXS	737,018		0 737,018
48 7200 CPR TXS TOT	7,259,622		0 ^(B) 7,259,622
49 7300 MSG SPEC CHG	5,626		0 5,626
50 7300 PL SPEC CHG	535		0 535
51 7300 SPEC CHG TGT	6,161		0 6,161
52 RESERVED	0		0 0
53 RESERVED	0		0 0
54 RESERVED	0		0 0
55 7600 MSG EXTR ITEMS	0		0 0
56 7600 PL EXTR ITEMS	0		0 0
57 7600 EXTR ITEMS TGT	0		0 0
58 USF MSG	826,787		0 826,787
59 USF PL	0		0 0
60 USF TOT	826,787		0 ^(A) 826,787

PART 36 - SEPARATIONS

MRB1000 PAGE 04 OF 15

^(B) Does not relate to W.D. 1200's, because
 47,259,622 represents property to yes,
 gross year to L.E.E.T. does not include
 F.I.T.

→ Is this still true?
 Please reconcile.

14

10-10
 p68
 12-7

DATA MO 11/91

CO/AREA SOUTHERN BELL-FLORIDA

INTERSTATE

MESSAGE AND PRIVATE LINE

MRB1000

01/91

	A	CUR MO	B	RETRO	C	TOTAL
		SS1991-11		RE1991-13		A+B
61	LIFELINE MSG	1,654			1	1,655
62	LIFELINE PL	0			0	0
63	LIFELINE TGT	1,654			1	④ 1,655
64	EXP & TXS SUB MSG	45,563,792			1	45,563,793
65	EXP & TXS SUB PL	4,581,651			0	4,581,351
66	EXP & TXS SUB TGT	50,145,643			1	50,145,644
67	5240 MSG RENT REV	81,400			0	81,400
68	5240 PL RENT REV	7,323			0	7,323
69	5240 RENT REV TGT	88,723			0	88,723
70	NET EXP & TXS MSG	45,482,392			1	45,482,393
71	NET EXP & TXS PL	4,574,528			0	4,574,528
72	NET EXP & TXS TGT	50,056,920			1	50,056,921

PART 35 - SEPARATIONS

MRB1000 PAGE 05 OF 15

P/5

10-10
P/A

12

F01B01W 001637

	A	CUR MO	B	RETRO	C	TOTAL
	SS1991-11		RE1991-13		4+8	
133	410004340	MSG DEF	217,183,341	0	217,183,341	
134	410004340	PL DEF	24,441,838	0	24,441,838	
135	410004340	DEF TOT	241,625,179	0	241,625,179	
136		NET BC MSG	1,141,312,537	0	1,141,312,537	
137		NET BC PL Book Cost	116,245,807	0	116,245,807	
138		NET BC TOT	1,257,558,344	0	1,257,558,344	

ITEMS FOR FIT

139	AFUDC	DEBT&EQUITY	MSG	39,447	0	39,447
140	AFUDC	DEBT&EQUITY	PL	4,032	0	4,032
141	AFUDC	DEBT&EQUITY	TOT	43,479	0	43,479
142	FIXED	CHGS	MSG	3,853,371	0	3,853,371
143	FIXED	CHGS	PL	393,223	0	393,223
144	FIXED	CHGS	TOT	4,246,594	0	4,246,594

P-10

10-10 12-7
P-70

F01B01W 001638

	A	CUR MO	B	RETRO	C	TOTAL
		SS1991-11		RE1991-13		A+B
160	7210	MSG INV TX CR		1,191,080	0	1,191,080
161	7210	PL INV TX CR		119,805	0	119,805
162	7210	INV TX CR TGT		1,310,885	0	1,310,885
163		MSG IS REV REQ		57,906,225	0	57,906,225
164		PL IS REV REQ		5,919,611	0	5,919,611
165		IS REV REQ		63,825,836	0	63,825,836
166	5260	MSG IS		75,312	0	75,312
167	5260	PL IS		4,752	0	4,752
168	5260	IS TOT		80,064	0	80,064

P12
P16

10-10
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P 71

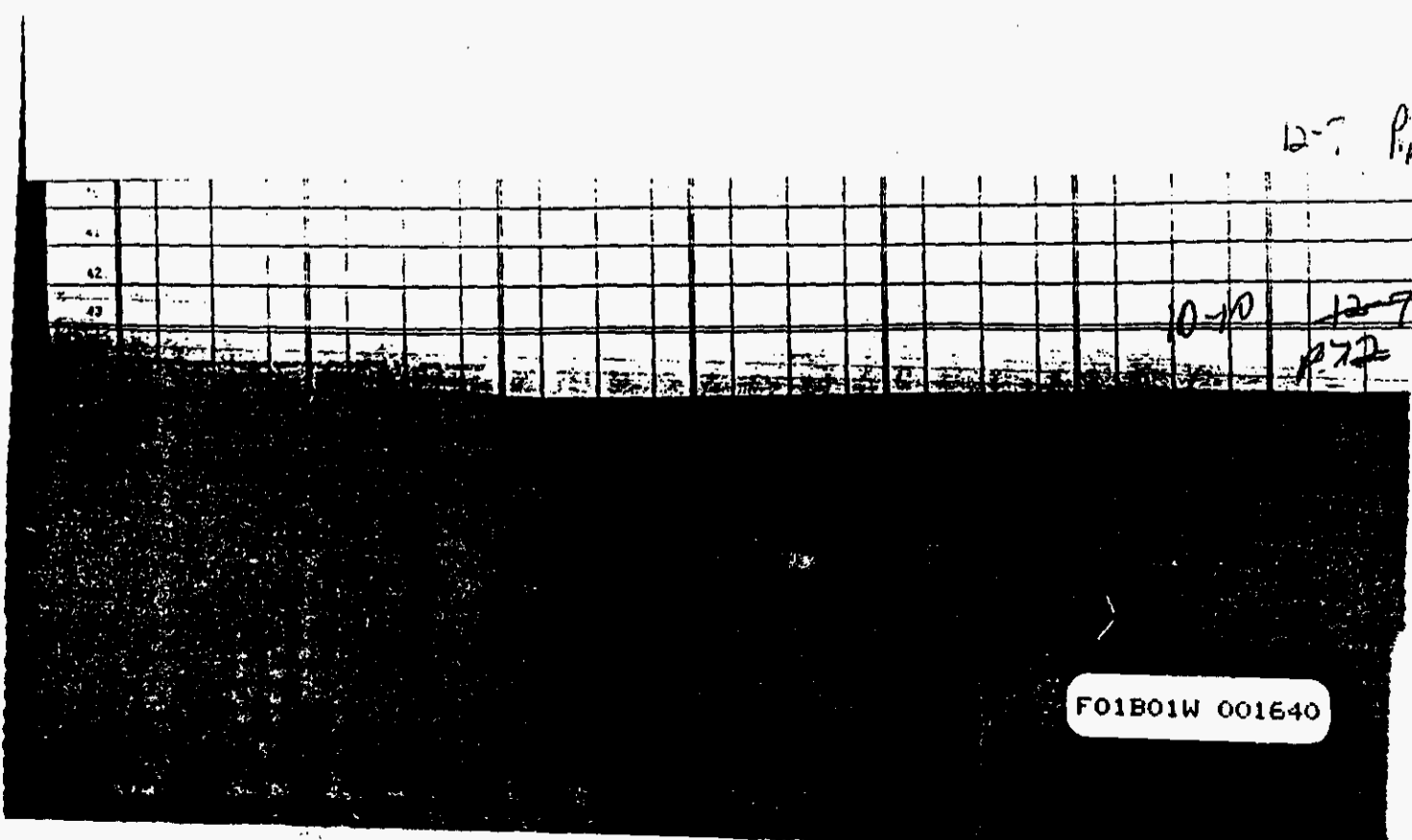
F01B01W 001639

	A	CUR MO	B	RETRO	C	TOTAL
		551991-11		RE1991-13		A+B
202	RET AMT INC FCC ADJ	11,485,301			0	11,485,301
203	FIT GROSS UP IS INC FCC	2,657,471			0	2,657,471
204	GRS IS REV REQ INC FCC ADJ	63,897,837			0	63,897,837
205	NET REV REQ INV FCC ADJ	63,729,050			0	63,729,050
206	REVENUES	67,475,159			0	67,475,159
207	TOTAL OPERATING EXPENSES	42,051,419			0	42,051,419
208	OTH OPERATING INC/LOSSES	437,863			0	437,863
209	TOT NON-OPERATING ITEMS	6,161			0	6,161
210	TOTAL OTHER TAXES	7,259,622			0	7,259,622
211	TOTAL FEDERAL INCOME TAXES	3,873,758			0	3,873,758
212	TOTAL PLANT IN SERVICE	2,401,195,276			0	2,401,195,276
213	TOTAL OTHER INVESTMENT	23,595,254			0	23,595,254
214	TOTAL RESERVES	1,167,232,186			0	1,167,232,186
215	AVG NET INV ALLOW/DISALLOW	-32,459,546			0	-32,459,546
216	AVERAGE NET INVESTMENT	1,225,098,798			0	1,225,098,798
217	NET RETURN	13,846,335			0	13,846,335
218	RATE OF RETURN	13.562400		0.000000		13.562400

PART 35 OPERATIONS

MRB1000

PAGE 15 OF 15



12-7 P₄

10-10 12-7
P.72

F01B01W 001640

	A CUR MO SS1991-11	B RETRO RE1991-13	C TOTAL A+B
46 7200 MSG OPER TXS	2,390,718	2,920	2,393,638
47 7200 PL OPR TXS	230,199	1,106	231,305
48 7200 OPR TXS TOT	2,620,917	4,026	(B) 2,624,943
49 7300 MSG SPEC CHG	40,482	114	40,596
50 7300 PL SPEC CHG	4,171	-6	4,165
51 7300 SPEC CHG TOT	44,653	108	44,761
52 RESERVED	0	0	0
53 RESERVED	0	0	0
54 RESERVED	0	0	0
55 7600 MSG EXTR ITEMS	0	0	0
56 7600 PL EXTR ITEMS	0	0	0
57 7600 EXTR ITEMS TOT	0	0	0
58 USF MSG	826,787	0	826,787
59 USF PL	0	0	0
60 USF TOT	826,787	0	(A) 826,787

(B) Loss of office is available to corporate employees who are relieved of
 Property taxes, gross pay, + SIT, does not include ...

Ref.

10-10-1218
 P73

F01B01W 001641

(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMMISSION
DOCUMENT / RECORD REQUEST

TO: JUDY BUTLER
UTILITY: Southern Bell
FROM: Gabriela Leon
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 28
AUDIT PURPOSE: Rate Case

DATE OF REQUEST: 7/17/92

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY (ASAP) 7/23/92
(DATE)

REFERENCE RULE 25-22.006, F.A.C.; THIS REQUEST IS MADE:

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

- asv. Please provide the Company's Chart of Accounts. 7/20
- asv. Please provide FORM 4711A - Depreciation for the Months of April, MAY AND DECEMBER 1991. 7/20 WR 22
- 3 ET Please provide the Company's ETC election, option 1 or option 2. 8/4
- 8/6 Please provide a copy of the "Balance to Regulated Accounts Report" for the months of January - November 1991. See attached sample. Also, include December 1990.

TO: AUDIT MANAGER Gabriela Leon DATE 8/6/92

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY #4 on 8/6/92 #1+2 on 7/20/92
#3 on 8/4/92
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING. REFER TO RULE 25-22.006 F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

F01B01W 001644

Judy Butler Asst. Mgr.
SIGNATURE AND TITLE OF RESPONDENT

10-10-76

August 6, 1992

To: Gabby Leon

From: Judy Butler

Subject: Audit Request #28, item 4

The balance to regulated accounts report is not done on a monthly basis. The report is done each month, but it is always for the 12 months ending on the last day of the month. You said you wanted to see the monthly amounts that make up the amounts on the report. We could give you the MR ledgers and FR ledgers for January through December 1991 as backup to the MR books and FR books columns except that would be approximately 25,000 sheets of paper. Could you narrow your request down to certain accounts and write another request?

Judy

F01B01W 001645

PTT

68-04-92 04:36 AM

P002

Schedule B-14a
Page 2 of 3

Southern Bell

Hurt Building, P.O. Box 2211
Atlanta, Georgia 30301
Phone (404) 528-7703

J. E. McIntyre
Vice President and Comptroller

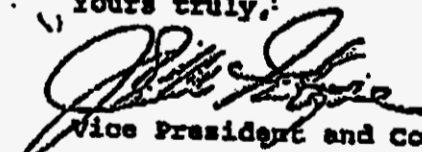
March 3, 1972

Mr. D. I. Lamont
Assistant Comptroller
American Telephone and Telegraph Company
195 Broadway
New York, New York 10007

Dear Mr. Lamont:

Southern Bell Telephone and Telegraph Company hereby elects to be governed by the provisions of Section 46(B)(2) of the 1954 Internal Revenue Code and appoints American Telephone and Telegraph Company to make such election on its behalf pursuant to §1.1502-77(A) of the consolidated return income tax regulations.

Yours truly,


Vice President and Comptroller

FO1B01W 001646

(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMMISSION
DOCUMENT / RECORD REQUEST

TO: JUDY BUTLER
UTILITY: Southern Bell
FROM: Gabriela Leon
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 29
AUDIT PURPOSE: Rate Case

DATE OF REQUEST: 7/17/92

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY 7/23/92
(DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:

ITEM DESCRIPTION:

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

1. Please provide a copy of the BSS General Ledger account 4340. N/A
2. Please provide backup for BSP Investment & Heathrow Investment, copy of the general ledger account would be preferable.

TO: AUDIT MANAGER Gabby Leon DATE 8-12-92

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY Item 2 attached.
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Judy Butler, Asst. Mgr.
SIGNATURE AND TITLE OF RESPONDER

DISTRIBUTION:

Original: Utility Complete and Return to Auditor Pink: To FPSC Analyst Goldenrod: Audit File Copy Canary: Utility Retain

FSC/AFA-6 (Rev. 7/90)

10-10-92

Florida Public Service Commission Staff
Audit of Southern Bell Rate Case
Docket 920260-TL
Auditor: Gabby Leon
Document/Record Request No. 29
Date of Request: 7/17/92

Date of Response: 8/12/92

The nine pages attached backup the BS Products investment and Heathrow investment which was backed out of BSS investment for the Surveillance Report.

Item 1 of your request is unavailable. BSS did not have an account 4340. When you determine why you wanted this, please write another document/record request.

Response Provided By:

Name: Pat Peacock

Department: Comptrollers

Phone: 305-530-5661

ps
F01B01W 001648

(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMMISSION
DOCUMENT / RECORD REQUEST

TO: JUDITH BUTLER
UTILITY: Southern Bell
FROM: Gabriela Leon
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 30
AUDIT PURPOSE: Rate Case

DATE OF REQUEST: 7/20/92

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY (ASAP)
(DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

- ① Please provide backup for the 73.675% (intrastate percentage) What discounts make up the 3,190,165,693 MR COE COMBINED, and 2,350,372,500 MR COE INTRASTATE (See attached workpaper). P1.
- ② Please provide the circled adjustments to rate base. See attached circled items. P2, P3.

TO: AUDIT MANAGER Gabby Leon

DATE 9/15/92

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Judith Butler 10-10P8
SIGNATURE AND TITLE OF RESPONDENT

DISTRIBUTION:

Original: Utility Complete and Return to Auditor Pink: To FPSC Analyst Goldenrod: Audit File Copy Canary: Utility Retain
PSC/JAFM-6 (Rev. 7/90)

Florida Public Service Commission Staff
Audit of Southern Bell Rate Case
Docket 920260-TL
Auditor: Gabby Leon
Document/Record Request No. 30, item 2
Date of Request: 7-20-92

Date of Response: 9-15-92

The attached workpapers for pro forma adjustments, July 15, 1992 update, along with what was provided earlier, should complete this document request.

Response Provided By:

Name: Pat Peacock

Department: Comptrollers

Phone: 530-5661

p82

FLORIDA PUBLIC SERVICE COMMISSION
DOCUMENT / RECORD REQUEST

TO: JUDY BUTLER
UTILITY: Southern Bell
FROM: Gabriela Leon
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 31
AUDIT PURPOSE: late case

DATE OF REQUEST: 7/23/92

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY (ASAP) or 7/28/92
(DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

Please provide backup to the attached questions.

TO: AUDIT MANAGER Gabriela Leon

DATE 10/7/92

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Judy Butler, Dist. Mgr.
SIGNATURE AND TITLE OF RESPONDER

DISTRIBUTION:

Original: Utility Complete and Return to Auditor Pink: To FPSC Analyst Goldenrod: Audit File Copy Canary: Utility Retain 83

PG/ATA-6 Rev. 7/92

EXCESS PLUG-IN UNITS

MONTH	CENTRAL STOCK BALANCE	CONSUMPTION
JAN 91	✓ 49,848,285	✓ 17,361,631
FEB 91	✓ 49,791,763	✓ 16,992,764
MAR 91	✓ 37,288,635	✓ 25,832,795
APR 91	✓ 33,641,667	✓ 22,635,579
MAY 91	✓ 34,535,418	✓ 21,525,349
JUNE 91	✓ 33,779,784	✓ 22,676,622
JULY 91	✓ 34,277,174	✓ 19,187,284
AUG 91	✓ 34,295,586	✓ 18,467,425
SEPT 91	✓ 36,883,389	✓ 15,896,834
OCT 91	✓ 35,794,788	✓ 18,877,834
NOV 91	✓ 40,258,929	✓ 22,179,818
DEC 91	✓ 43,924,888	✓ 14,468,193
TOTAL 12 MOS	458,415,578	245,848,468
12 MOS AVG	38,201,298	20,428,838 = 1778'260

	COMBINED	INTRASTATE
DIFF TO ADJUST REG PORTION / 36.4	(17,781,268)	(13,852,738)
X .4	(582,788)	(429,366)
	(233,112)	(171,746)
TOT EXCESS PLUG-INS	(17,949,613)	(13,224,484)
SEPARATIONS		
NR COE COMBINED		3,198,165,695
NR COE INTRASTATE		2,358,372,588
I INTRASTATE		733,675,678

Excess of Interconnecting Consumption Regulated Portion
 Each month contains 30.4 days
 as added basis of a day, etc.

AMOUNTS USED ON THE SURVEILLANCE REPORT

Intrastate Rate Base Adjustment	(13,224)
Combined Rate Base Adjustment	(17,958)

$13 \frac{365 \text{ days}}{12 \text{ months}} = 30.4 \text{ days per month}$

**Summary of Adjustments to Rate Base
(Total Company)
(000)**

FLORIDA PUBLIC SERVICE COMMISSION
Company Southern Bell
Docket No. 920260-TL
Test Year 1991

Schedule B-2a
Page 1 of 3
Witness Responsible

Check Whether Data Is:
Historic [X] or Projected []
Average [X] or Year End []

Line No.	Entry No.	Description	Plant in Service	Depr. Reserve	Plant Under Construction	Property for Future Use	Materials & Supplies	Cash Working Capital	Total Investment Rate Base	Effect on NOI
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		Unadjusted-Per books	8,762,002	3,207,528	55,546	327	38,514	(18,497)	5,591,850	N/A
			(15-2-1)	(15-1)	(15-1)	(15-1)	(15-1)	(157,011)	(15-1)	
1		Excess Plug Ins	(17,950)	0	0	0	0	0	(17,950)	N/A
2		NECD Tax Credits	66,957	21,004	0	0	0	0	45,953	N/A
3		BellSouth Services	38,783	0	0	0	0	0	38,783	N/A
4		ENFIA	0	0	0	0	0	0	0	N/A
5		Other Rate Base Adj.	674	(4,653)	0	0	0	0	5,327	N/A
6		Out of Period Rev & Setl	0	0	0	0	0	0	0	N/A
7		Out of Period Expenses	0	0	0	0	0	0	0	N/A
8		Out of Period MR & FR Tax	0	0	0	0	0	0	0	N/A
9		Out of Period Revenue	0	0	0	0	0	0	0	N/A
10		1992 Depreciation	0	(11,483)	0	0	0	0	11,483	N/A
11		1993 Depreciation	0	(26,108)	0	0	0	0	26,108	N/A
12		Other Reg./Nonreg. Adjust	0	0	0	0	0	0	0	N/A

I don't have the depreciation schedule of this entry.

Supporting Schedules: A-6b, C-1a, C-1b

Recap Schedules: B-1a, B-1b

P45

**Summary of Adjustments to Rate Base
(Total Company)
(000)**

FLORIDA PUBLIC SERVICE COMMISSION
Company Southern Bell
Docket No. 920260-TL
Test Year 1991

Schedule B-2a
Page 3 of 3
Witness Responsible

Check Whether Data Is:
Historic (X) or Projected []
Average (X) or Year End []

Line No.	Entry No.	Description	Plant in Service	Depr. Reserve	Plant Under Construction	Property for Future Use	Materials & Supplies	Cash Working Capital	Total Investment Rate Base	Effect on RRI
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
26	DEM	1992-1993	0	0	0	0	0	0	0	N/A
27	USF	91-92	0	0	0	0	0	0	0	N/A
28	USF	92-93	0	0	0	0	0	0	0	N/A
29	SFAS	106 OPEBS	152	19	0	0	0	1,775	1,908	N/A
30		Reorganization	(30,241)	938	0	0	6,540	(5,703)	(30,342)	N/A
31		Bellcore Inv & Divid	2,260	0	0	0	0	0	2,260	N/A
32		Reverse ENFIA	0	0	0	0	0	0	0	N/A
33		Expiring Amortizations	0	0	0	0	0	0	0	N/A
34		1992 Impact of Represcrip	0	(3,149)	0	0	0	0	3,149	N/A
35		1993 Impact of Represcrip	0	(12,887)	0	0	0	0	(12,887)	N/A
Adjusted Results			8,822,637	3,196,983	55,546	327	45,034	(60,939)	5,665,643	
			T	T	T	T	T	T		

Supporting Schedules: A-6b, C-1a, C-1b

Recap Schedules: B-1a, B-1b

Florida Public Service Commission Staff
Audit of Southern Bell Rate Case
Docket 920260-TL
Auditor: Gabby Leon
Document/Record Request No. 31, items 1,2,3
Date of Request: 7/23/92

Date of Response: 8/12/92

The attached 17 pages are back-up for Florida BSP net income and BSSI Fed PAC. The account BSSI dividends are booked to is 7360.3000.

Response Provided By:

Name: Pat Peacock

Department: Comptrollers

Phone: 305-530-5661

P. 87

Florida Public Service Commission Staff
Audit of Southern Bell Rate Case
Docket 920260-TL
Auditor: Gabby Leon
Document/Record Request No. 31, items 20-23
Date of Request: 7/23/92

Date of Response: 8/10/92

The attached is backup for lobbying expense and explains your questions 20 through 23 of document request # 31.

20. The \$520,569 ties to the NOI adjustment on the 12-31-92 Surveillance Report. This amount was revised 4/92. The additional (9,496) is detailed on pages 27-29 of the attached.

21. The \$669,759 was charged to numerous accounts as you can see by the attached pages 13-25. The majority of the amount was charged to account 6722.

22. The allocation was based on account 6720 because most of the expenses are charged to account 6720, which is the main account for 6722, 6724, and 6728.

23. The pages attached support the \$669,759.

Response Provided By:

Name: Pat Peacock

Department: Comptrollers

Phone: 305-530-5661

P.88

Florida Public Service Commission Staff
Audit of Southern Bell Rate Case
Docket 920260-TL
Auditor: Gabby Leon
Document/Record Request No. 31, item 25
Date of Request: 7/23/92

Date of Response: 9/15/92

Item 25 was a request for backup for numerous highlighted NOI adjustments. The workpapers for pro forma adjustments revised July 15, 1992, which were provided for request 30, along with what was already provided should complete this request. (item 25 only)

Response Provided By:

Name: Pat Peacock

Department: Comptrollers

Phone: 305-530-5661

F01B01W 001657

Florida Public Service Commission Staff
Audit of Southern Bell Rate Case
Docket 920260-TL
Auditor: Gabby Leon
Document/Record Request No. 31, item 25
Date of Request: 7/23/92

Date of Partial Response: 9/15/92

The attached is backup for question 25, Schedules C-2a and G-2b,
line 12, other reg/non-reg adjustments.

Response Provided By:

Name: Pat Peacock

Department: Comptrollers

Phone: 305-530-5661

Salaries Expense - 12 mos. End. 12/31/91

1. Ray's Office
Sambard's Office
Merris's Office
Total

\$307,825
273,045
34,780

2. Office Space

78,792

3. Expense Assigned Direct

15,579

4. Total Salaries Expense

764,130

90 Reg. = 73.6792% (MR A/C 6720)

Regulated P action

90 intrastate = 72.7068% (MR Gen + Admin)

intrastate amount

715,984

520,569

Increase intrastate expense

SIT (.055)

FIT (.3213)

NOI (.6237)

(520,569)

28,631

167,259

324,679

① Why does the \$520,569
② not tie to the adjustment
to N.O.I?

← need other
piece to
arrive @ \$530

③ Please provide the account
number that the \$669,759
was charged to.

④ Why was the allocation based
on Acct. 6720.

⑤ Need pages supporting the \$669,759

P. 911

FLORIDA PUBLIC SERVICE COMMISSION
 Company Southern Bell
 Docket No. 720260-TL
 Last Year 1977

Summary of Adjustments to
 Net Operating Income
 (Total Company)
 (000)

Schedule C-2a
 Page 3 of 3
 Witness Responsible

Check Whether Data for
 Historic (H) or Projected (P)
 Average (A) or Year End (Y)

Operating Expenses and

Operating Revenues

Line No.	Entry No.	Description	Interstate	Local	Inter LATA	Intra LATA	Misc.	Uncoll	Total 2 thru 7	Total Exp.	Other Taxes	Inc. Tax	Def. Exp.	Net Income
		Unaudited	786,127	1,317,806	771,884	346,817	271,813	42,104	3,008,853	2,162,313	134,262	279,226		
		1 Extra Mile Fee	0	0	0	0	0	0	40 P	0	0	0	0	0
		2 NEED Tax Credits	0	0	0	0	0	0	0	0	0	0	0	0
		3 Payroll Tax Credits	1,117	3,138	0	0	0	0	1,250	0	0	0	0	0
		4 FICA	0	0	0	0	0	0	0	0	0	0	0	0
		5 Other State Taxes	0	0	0	0	0	0	0	0	0	0	0	0
		6 Fed. of Excise Tax & Fee	0	0	732	356	0	0	1,298	0	0	0	0	0
		7 Fed. of Excise Tax	0	0	0	0	0	0	0	2,639	0	0	0	0
		8 Fed. of Excise Tax & Fee	0	0	0	0	0	0	0	0	0	0	0	0
		9 Fed. of Excise Tax	0	7,973	(172)	0	1,609	0	2,051	0	0	0	0	0

FOI B01W 001650

Summary of Adjustments to
Net Operating Income
(Total Company)
(000)

Schedule
Page 23 of 25
Witness Signature

FLORIDA PUBLIC SERVICE COMMISSION
Company Southern Bell
Jacket No. Y20240-7L
[ent] Year [1971]

Check Whether Data is:
Historic [X] or Projected []
Average [] or Year End []

Line No.	Entry No.	Description	Operating Revenues							Total 2 thru 7	Total Exp.	Other Taxes	Inc. Tax	Net of	Total
			Interstate	Local	Inter LATA	Intra LATA	Misc.	Uncall	(8)						
		13 Yellow Page Profits	0	0	0	0	0	0	0	0	0	0	0	0	0
		14 Gains on Sale of Property	0	(291)	0	0	0	0	(9)	(291)	(167)	(7)	0	0	0
		15 Inc Rel to Comp Cash Inv	0	1	0	0	0	0	0	1	0	0	0	0	0
		16 Int Account & AFUC Debt	0	0	0	0	0	0	0	0	0	0	0	0	0
		17 Interest Imputation	0	0	0	0	0	0	0	0	(530)	0	0	0	0
		18 Lobbying Expense	0	0	0	0	0	0	0	0	(27)	0	0	0	0
		19 Corporate Advertising Exp	0	0	0	0	0	0	0	0	675	0	0	0	0
		20 Abandoned Projects	0	0	0	0	0	0	0	0	(61)	0	0	0	0
		21 Casualty Expense	0	0	0	0	0	0	0	0	(1,833)	0	0	0	0
		22 Other Regulatory Adj	0	0	0	0	0	0	0	0	0	0	0	0	0
		23 Other Regulatory Adj	0	0	0	0	0	0	0	0	0	0	0	0	0
		24 Other Regulatory Adj	0	0	0	0	0	0	0	0	0	0	0	0	0

FOIb01W 001661

Summary of Adjustments to
Net Operating Income
(Total Company)
(000)

Schedule C-2a
Page 3 of 3
Witness Responsible

FLORIDA PUBLIC SERVICE COMMISSION
Company Southern Bell
Docket No. 720264-TL
Test Year 1991

Check whether data is:
Historic or Projected
Average or Year End

Operating Expenses and

Line No.	Entry No.	Description	Operating Revenues							Total Exp. (9)	Other Taxes (10)	Inc. Tax (11)	Net (12)
			Interstate (2)	Local (3)	Inter LATA (4)	Intra LATA (5)	Misc. (6)	Recall (7)	Total 2 thru 7 (8)				
		26. Net 1992-1993	0	0	0	0	0	0	0	0	0	0	0
		27. Net 91-92	0	0	0	0	0	0	0	0	0	0	0
		28. Net 92-93	0	0	0	0	0	0	0	3,433	0	0	0
		29. <u>General MISC</u>	0	0	0	0	0	0	0	0	0	0	0
		30. <u>Amortization</u>	(11,147)	(5,043)	0	0	(2,821)	(101)	(9,070)	(22,147)	799	0	0
		31. <u>Amortization of MISC</u>	0	0	0	0	254	0	254	0	0	0	0
		32. <u>Amortization of MISC</u>	0	0	0	0	1	0	1	0	0	0	0
		33. <u>Expensing Amortization</u>	0	0	0	0	0	(391)	(21,678)	0	(262)	0	0
		34. <u>1992 Impact of Amortization</u>	0	0	0	0	0	0	0	(4,298)	0	0	0
		35. <u>1993 Impact of Amortization</u>	0	0	0	0	0	0	0	25,773	0	0	0
		Adjusted Results	706,177	1,323,713	279,199	347,383	271,926	91,347	1,706,678	2,093,799	151,928	227,024	2,473,829

FOI B01M 001662

Summary of Adjustments to
Net Operating Income
(Intrastate)
(000)

Schedule C-2b
Page 1 of 3
Witness Responsible

FLORIDA PUBLIC SERVICE COMMISSION
Company Southern Bell
Docket No. 920240-TL
Last Year 1991

Check Whether Data Is:
Historic (H) or Projected (P)
Average (A) or Year End (E)

Line No.	Entry No.	Description	Operating Revenues					Total Exp. (8)	Other Taxes (9)	Income Taxes		Deferred Income Taxes			Net Total Oper. Income (17-18)		
			Local (2)	Inter LATA (3)	Intra LATA (4)	Misc. (5)	Recoll (6)			Total (2 thru 6) (7)	State (10)	Federal (11)	State (12)	Federal (13)		Other (14)	
			(12)	(3)	(4)	(5)	(6)			(7)	(8)	(9)	(10)	(11)		(12)	(13)
		Unadjusted	1,347,886	271,089	366,847	297,813	39,941	2,228,887	1,432,178	122,509	18,851	156,763	(15,644)				
		Excess Plant Inv.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		NEED Tax Credits	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		BellSouth Services	3,138					3,138									
		EMTA															
		Other Rate Resp Adj.															
		Net of Period Rev & Exp			536			1,268		16	69	902					
		Net of Period Expenses							2,470		(132)	(778)					
		Net of Period Rev & FR															
		Net of Period Revenue	2,071					2,851		34	168	981					
		Patent							(16,871)								
									(40,444)				1,018				
									1,273		(29)	(123)					

Supporting Schedules: A-6b

Recap Schedules: A-1a, A-2b, A-2c, C-1b

FOIb01W 001663

Summary of Adjustments to
Net Operating Income
(Intrastate)
(000)

Schedule C-2b
Page 2 of 3
Witness Responsible

FLORIDA PUBLIC SERVICE COMMISSION
Company: Southern Bell
Docket No. 920240-TL
(1991 Year 1991)

Check Whether Data for:
Historic (X) or Projected ()
Average (X) or Year End ()

Operating Expenses and Taxes

Line No.	Entry No.	Description	Operating Revenues					Total (2 thru 6)	Total Exp. (00)	Other Taxes (99)	Income Taxes		Federal Income Taxes	
			Local (7)	Inter LATA (3)	Intra LATA (4)	Misc. (5)	Uncoll (6)				State (100)	Federal (101)	State (102)	Federal (103)
		13 Yellow Page Profits	0	0	0	0	0	0	0	0	0	0	0	0
		14 Sales on Sale of Property	0	0	0	0	(5)	(284)	(147)	(3)	(7)	(27)	0	0
		15 Other Revenues	0	0	0	0	0	0	0	0	0	0	0	0
		16 Depreciation	0	0	0	0	0	0	0	0	0	0	0	0
		17 Amortization	0	0	0	0	0	0	0	0	0	0	0	0
		18 Lobbying Expense	0	0	0	0	0	0	(530)	0	29	(77)	0	0
		19 Corporate Advertising Exp	0	0	0	0	0	0	(27)	0	2	1	0	0
		20 Abandoned Projects	0	0	0	0	0	0	675	0	(37)	(217)	0	0
		21 Casualty Expense	0	0	0	0	0	0	(64)	0	0	0	0	0
		22 Other Casualty	0	0	0	0	0	0	(1,025)	0	0	0	0	0
		23 Other	0	0	0	0	0	31	13,000	770	(1,000)	(10,000)	0	0
		24 Other	0	0	0	0	0	31	13,000	770	(1,000)	(10,000)	0	0
		25 Other	0	0	0	0	0	0	0	0	(1,000)	(10,000)	0	0

FOI B01W 001664

Summary of Adjustments to
Net Operating Income
(Intrastate)
(000)

Schedule C-2
Page 3 of 3
Witness Responsibility

FLORIDA PUBLIC SERVICE COMMISSION
Company Southern Bell
Jacket No. 720244-TL
Test Year 1991

Check Whether Data Is:
Historic (H) or Projected (P)
Average (A) or Year End (E)

Operating Expenses and Taxes

Line No.	Entry No.	Description	Operating Revenues					Total Exp.	Other Taxes	Income Taxes		
			Local	Inter LATA	Intra LATA	Misc.	Uncoll			Total (2 thru 6)	State	Federal
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		26 1991-1992-1992	0	0	0	0	0	2,944	201		(573)	(3,474)
		27 1991-1992	0	0	0	0	0	(3,634)	0		200	1,148
		28 1991-1992	0	0	0	0	0	(1,935)	0		184	622
		29 1991-1992	0	0	0	0	0	2,776	0		0	0
		30 1991-1992	(5,043)	0	0	(2,531)	(135)	(7,439)	(21,042)	705	711	1,152
		31 1991-1992	0	0	0	184	5	185	0	2	10	30
		32 1991-1992	0	0	0	1	0	1	415	33	(27)	(137)
		33 1991-1992	(21,857)	0	0	0	(391)	(21,470)	0	(262)	(1,167)	(1,217)
		34 1991-1992	0	0	0	0	0	(611)	0		0	0
		35 1991-1992	0	0	0	0	0	19,235	0		0	0
		Adjusted Results	1,325,913	274,491	347,383	294,274	37,013	2,262,881	(1,697,047)	(21,432)	(1,155)	(1,217)

40

FOI B01W 001665

A

B

C

Amount

674

CHECK NUMBER

CHECK NUMBER

5194809810014001

5194809810014002

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7
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Colombia

B14

WPM

P99

1988, 1989, 1990 AND 1991 REVENUE ACCRUAL

	1988	1989	1990	TOTAL
REVENUE REDUCTION				
AS JOURNALIZED	600,000	501,529	51,801,529	51,903,058
APPLICABLE TO 1988	600,000	0	0	600,000
APPLICABLE TO 1989	0	501,529	0	501,529
APPLICABLE TO 1990	0	0	51,801,529	51,801,529
APPLICABLE TO 1991	0	0	0	0
1991 OVERACCUAL	0	0	79,876	79,876
TOTAL OUT OF PERIOD	600,000	501,529	51,801,529	52,903,058
TREATED AS OUT OF PERIOD	6,602,000	0	0	6,602,000
PENDING ADJUSTMENT	1,029,799	581,405	0	1,611,204

INTEREST INCREASE

AS JOURNALIZED	3,400,000	4,585,828	7,985,828	
APPLICABLE TO 1988	6,123	0	6,123	6,123
APPLICABLE TO 1989	393,410	0	393,410	393,410
APPLICABLE TO 1990	2,910,564	0	2,910,564	2,910,564
APPLICABLE TO 1991	89,903	4,585,828	4,675,731	4,675,731
1991 OVERACCUAL	0	0	89,903	89,903
TOTAL OUT OF PERIOD	89,903	0	89,903	89,903
TREATED AS OUT OF PERIOD	0	0	0	0
PENDING ADJUSTMENT	89,903	0	89,903	89,903

40-1
1-4
6

40-1
1-4
6

BU

Effect on 1990 Surveillance Report:

Previously included as out of period	6,602,000
Pending adjustments:	
Increase revenues for accrual for 1988 and 1989 set aside	1,029,799
Decrease revenues for underaccrual of 1990 set aside	(501,529)
Decrease interest for overaccrual for 1990 and prior years	89,903

Effect on 1991 Surveillance Report:

Pending adjustments:	
Increase revenues for overaccrual of 1990 set aside	501,529
Increase interest for underaccrual of 1991 interest	89,903
Increase revenues for overaccrual of 1991 set aside	79,876

P100

9551 INVESTMENT

	BALANCE	AVERAGE	COMBINED
	89,718,333.19		
JAN 91	89,331,343.41	89,328,838	
FEB	89,328,238.87	89,325,791	
MAR	89,327,321.95	89,324,899	
APR	89,876,715.79	89,682,338	
MAY	98,393,689.46	98,139,163	
JUNE	92,876,397.87	91,233,181	
JULY	93,348,456.85	92,712,625	
AUG	93,923,827.25	94,635,847	
SEPT	97,523,928.63	96,771,159	
OCT	100,180,995.63	98,855,813	
NOV	100,589,853.63	100,389,325	
DEC	99,182,444.63	99,886,249	93,328,381

955 INVESTMENT

	EDP	AVERAGE
COMPANY	99,182,645	93,328,381
19 LESS BSP INV	<u>15-7/2-3/1</u>	
20 CO LESS BSP		
FLORIDA COMB %	42.32432	42.32432
22 FLA COMBINED		
23 LESS HEATHROW		
24 FLA COMB LESS HEATH		
FLORIDA INTRA %	73.23217	<u>15-1-P4</u> 73.23217
26 FLORIDA INTRASTATE	<u>15-1</u> 2-P	

2. Reg 31 (H)

How was the intrastate?

AMOUNTS USED ON THE SURVEILLANCE REPORT

	COMBINED	INTRASTATE
EDP	41.177	38.154
AVERAGE	38.783	28.482

P.10.1

Date: January 14, 1991

To: Jim Martin, Operations Manager - Information Systems
From: Joan Chmiel, Operations Manager - Carrier Services
Subject: Southern Bell Unbillable Adjustment

Since the implementation of the AT&T Billing and Collections contract, we have incorrectly assigned AT&T Recorded unbillables as 100% AT&T liability. AT&T has agreed to a settlement amount to rectify December 1989 through December 1990 actuals as if they had been included in the 60/40 allocation. We have instructed Information Systems - Message Processing to correct their unbillable program logic to include AT&T recorded unbillables in the shared liability universe which are not receive collects or error codes 6N, 6M, 6Z or EH. Receive collects and error codes 6N, 6M, 6Z and EH will remain 100% AT&T liability.

We have attached a list of the credit amounts and corresponding claim numbers by RAO with which to make payments. Please notify the RAOs that the unbillable credits need to be posted on the January 29, 1991 PARS in the intrastate jurisdiction along with the appropriate expense account entries on the January Journals.

We would like to thank you for your personal assistance in bringing closure on this dispute. Should you have any questions, please call me at (205) 977-1056 or Marc Cathey on (205) 977-1063.

Joan Chmiel

(P) Please provide reports for the \$176,783 amount.

Attachment

- cc: J. B. North
- W. R. Reddersen
- A. P. Jones
- A. K. Price
- J. T. Lightle
- E. G. Gardner

(3) Please provide any correspondence from AT&T saying that they agree to pay.

Approved: *J. B. North*
J. B. North
Vice President
Southern Bell

P 1034

NET GAINS ON SALES OF PROPERTY

YEAR ENDING	AMOUNT
12/31/87	(427,641)
12/31/87 REG	(427,641)
12/31/88	(327,667)
12/31/88 REG	(327,667)
12/31/89	(941,721)
12/31/89 REG	(941,721)
12/31/90	(239,369)
12/31/90 REG	(79,223)
12/31/91	(67,881)
12/31/91 REG	(218,297)
TOTAL	(1,994,558)
5 YR AVERAGE	(398,918)
	2802
INTRA Z's	73,85881
INTRA AMOUNT	(291,487)
UNCOLLECTIBLE(.0178718)	(5,288)
GROSS RECEIPTS(.0119767)	(3,498)
SIT(.0333384)	(15,549)
FIT(.3117899)	(98,834)
NOI(.6838848)	(176,326)

14) Who is the company selling these properties to?

13) What accounts are these gains/losses recorded in?

16) Why is there an uncollectible and an expense associated with these realizations?

17) How did the company come up with the regulated portion?

18) Highlight amounts used in this report.

AMOUNTS USED ON SURVEILLANCE REPORT

REVENUES	-291
UNCOLLECTIBLES	-5
GROSS RECEIPTS	-3
SIT	-7
FIT	-37
EXPENSE	-1674
	-1

Adjustment to remove the amount included in our books

Expense	(166,573)
SIT(.055)	9,161
FIT(.3213)	53,528
NOI(.6237)	183,892

P.103

NET GAINS ON SALES OF PROPERTY

MONTHS	1987	1988	1989	1990	1991
JANUARY	0.00	0.00	12,300.00	(855.89)	(2,225.00)
FEBRUARY	0.00	126,000.00	15,451.85	1.00	0.00
MARCH	52,000.00	1,040.60	(300,000.00)	0.00	(2,679.68)
APRIL	10.00	0.00	(56,974.05)	(41,849.47)	112,320.66
MAY	(35,822.85)	0.00	(79,537.22)	(1,228.80)	0.00
JUNE	(553,085.16)	(93,400.90)	4,200.00	942.61	(82,963.74)
JULY	0.00	(9,999.00)	53,269.15	(21,166.64)	0.00
AUGUST	(13,883.28)	(1,095,705.25)	(1,074.68)	0.00	0.00
SEPTEMBER	35,849.69	700.00	85.89	(23,894.33)	(23,389.86)
OCTOBER	(2,869.98)	0.00	(49,301.20)	0.00	14,778.28
NOVEMBER	0.00	884,846.48	(10,465.25)	6,272.05	(71,132.47)
DECEMBER	90,161.70	(60,350.21)	(529,875.10)	(158,390.28)	(11,789.62)
TOTAL	(427,641.88)	(327,667.28)	(941,721.41)	(239,368.95)	(67,081.63)

40-1 P
1-5

19 Please provide backup for the \$1,095,705.25 loss.

BSSI DIVIDENDS (NET INCOME)

	JAN 91	FEB 91	MAR 91	APR 91	MAY 91	JUNE 91	JULY 91	AUG 91	SEPT 91	OCT 91	NOV 91	DEC 91	12 MOS ENDING 12/31/91
BSSI DIV	(161,259)	(5,712)	3,270	232,432	219,261	713,299	538,643	1,888,918	676,290	1,119,793	172,217	(391,229)	4,006,575
COMBINED BSSI DIV 12 MOS ENDING				4,006,575									
6 FLA DSP NET INC													
7 FLORIDA TOT NET INC													
8 HEATHROW JV NET INC COND													
BSSI RED PAC				3,917									
10 MAJ FLA BSS NET INC COND													
INTRASTATE S				73,232									
12 MAJ FLA BSS NET INC INTRA													
16 INTRASTATE REVENUE													

➔ Please provide backup for the FLA DSP Net Income.

➔ Please provide backup for the BSSI Red Pac. \$3,917.

Ⓢ Please provide the account number that the BSSI dividends are charged to. \$4,006,575.

5-1/23/1

15-1
2-3

407 P4

FOI B01M 001673

OTHER OUT OF PERIOD REVENUES

DEC 91

1. Other Rev Adj Booked 3/91 Appl to 1986 - 1990(A/C 5264.9900) Gr Rec(.8121946) SIT(.8543293) FIT(.3173819) NOI(.6168942)	654,614 7,983 35,565 287,762 483,384	(40-1/1-4/1)
2. BSS back billing for Sta App(A/C 5248.9100) - Booked 5/91 Applicable to Jan 90 - Mar 91 Portion Not Appl to 12 Mos End Gr Rec(.8121946) SIT(.8543293) FIT(.3173819) NOI(.6168942)	(418,961) (5,189) (22,762) (132,971) (238,119)	(40-1/1-4/3)
3. BSS back billing to AT & T(A/C 5248.9900) - Booked 5/91 Applicable to Jan 89 - Apr 91. FKL Item 5 Portion Not Appl to 12 Mos End Gr Rec(.8121946) SIT(.8543293) FIT(.3173819) NOI(.6168942)	(582,389) (6,128) (27,381) (159,487) (389,593)	(40-1/1-4/2)
4. Back billing to AT & T (A/C 5884) - Booked 7/91. Applicable to Jan 84 - Nov 90, FKL Item 3 Portion Not Appl to 12 Mos End Gr Rec(.8121946) SIT(.8543293) FIT(.3173819) NOI(.6168942)	(3,548,934) (43,188) (192,377) (1,123,828) (2,181,549)	(40-1/1-4/4)
5. Settlement with AT & T for billing for pre-divestiture retirees (A/C 5264.1100) - Booked 7/91 Applicable to Jan 86 - July 91 FKL Item 4 Portion Not Appl to 12 Mos End Gr Rec(.8121946) SIT(.8543293) FIT(.3173819) NOI(.6168942)	2,159,308 26,332 117,313 685,323 1,338,332	(40-1/1-4/5)
6. Portion of CABS Bill & Coll Rev booked 11/91 (A/C 5278) Applicable to 1989, 1990 & Jan - Sent 91 Portion Not Applicable to period Gr Rec(.8121946) SIT(.8543293) FIT(.3173819) NOI(.6168942)	(212,382) (2,592) (11,545) (67,444) (138,921)	→ Please provide backup for \$212,502
7. 11/91 reversal of accrual booked 12/90(A/C 5884) Gr Rec(.8121946) SIT(.8543293) FIT(.3173819) NOI(.6168942)	2,197,888 26,792 119,361 697,288 1,333,559	→ Please provide backup for \$2,197,000

copy 2nd page

1106

5
Pat & m
2-9-91
Tom

Date: February 8, 1991
To: Tom Lohman
Copy To: Susan Smith Creel
From: Pam Cook
Subject: Back-Tax By Year

At your request, below is a breakdown of the amount, by year, of the payments of tax on credit card calls which will be included in the February checks. I understand that these amounts will be journalized as a debit to SRC 5264.9900. Please let me know if you need any additional information.

1986	\$ 43,483.72
1987	79,053.65
1988	124,847.30
1989	197,772.70
1990	209,456.15
TOTAL	\$654,613.52

40-1
1-4 PI

① Please provide backup (such as tax bills) for the 1986-1990 amounts.
② Who tells the company that has to pay these amounts.

FEB 12 1991

FEB 13 1991

P107

- 5. During May business the Contract Administration Office of BSS back billed AT&T on behalf of Southern Bell for use of standby generators in Southern Bell central offices. The period covered was from January 1989 through April 1991. The effect by state is shown below. (Brenda Zegalia - 404-529-2628)

4193-A
Misc. Revenue
Dr. (Cr.)

Applicable to Jan 89 - Apr. 91

Florida
Georgia
N. Carolina
S. Carolina

(586,260)

11
12
13

28 notes x 24 notes = 502,508.50

Co. Total

(1,540,751)

- 3 - Please provide a copy of a bill to AT&T

- 6. Florida accrued a \$3.4 million increase in JD Depreciation to correct for revised treatment of salvage entries made in January. (Al Carreras - 305-263-4284)

An item summary of approximate expense and revenue effect is attached to reflect the financial impact by state. If you have any questions concerning these items or need more details, please call.

Operations Manager-
Corporate Matters

L. L. Schoolar
J. G. Butler
C. F. Hamff
G. F. Lemond
Anne-Marie Sparrow
W. H. Williams

J. E. Beals
Betty Grayson
G. S. Griffin
J. C. Martin
W. S. Reid
R. W. Mayhew

T. L. Seaton
Patrick Smith
Susan Smith-Creel

May 1991

Item Summary of Estimated Expense and Revenue Effect -- FR Basis

Item	North			South	Company
	Florida	Georgia	Carolina	Carolina	
1	(16,104)				(1,559,659)

36

Southern Bell
 Authority Based Billing System
 Billing Adjustment Form

SB-700-00
 1-88

Billing Month/Year 5 1991

Account ID ADJUST

Account No. AD048

State: Please ID to the Company BY District Administration

Authority	Rate	Area	Responsibility Code-Change	Responsibility Code-Original	Amount	Function Code	Sub	Sub	STC	Reported Amount	Small Amount	Area Number
<u>RBb002170</u>	<u>64</u>	<u>FL</u>	<u>39199999</u>	<u>49199999</u>		<u>STAC</u>			<u>241</u>	<u>49914979</u>		
						<u>BTCS</u>				<u>1373318</u>		
										<u>1024866</u>		
Total Amount In the Company By District Administration <u>0,0,0,0</u>										Grand Total <u>10031</u>	Total Amount <u>52370189</u>	Small Amount <u>52370189</u>

Correct billing year 1990 & 1st 3 mos. of 1991 due to reclassification of assets

year $\div 15 \times 12 =$ €18961.50

40-1
1-4th

Contract Admin.

* Please provide a bill to AT&T.
Backup!

Jim
5-16-91 Ilex Maggion, Project

701

67-03

R109

FOIb01M 001677

October 18, 1991

TO: Mike Sullivan
FROM: Laurel Fitzgerald *Laurel*
RE: July Out-of-Periods

The following is the breakdown of the out-of-periods included in the July close-out letter. I received the final information from Betty Parks October 14, 1991.

- Item 3. IT-IAL Back Billing - Attached is a spreadsheet that allocates the settlement by state, by year for a grand total of \$8,077,378.
- Item 4. AT&T Pre-divestiture Retiree Concessions. Per discussions with Betty Parks, the settlement is the result of negotiations.

State	1991	1990	Pre-1990	Total
Florida	\$140,700	\$601,020	\$1,558,280	\$2,300,000
Georgia				
N. Carolina				
S. Carolina				
				\$5,300,000

16
17
18

If any further information is needed, please let me know.

copy: Brian Killingsworth
Patti Klein
Emily Jorgenson

(10) → Please provide backup as to how these amounts were arrived at.
 FL only

EA⁷ Pre 1991 2,159,300
 40-1
 1-4

P110

December, 1991 - Effect of Set Aside Accrual and Interest Differences

1. Increase Rev. for accrual of 1990 set aside	501,529
Increase Rev. for overaccrual of 1991 set aside	79,876
Total Revenue increase	581,405
Increase interest expense for unaccrual of 1991 set aside	99,913
Taxable Income	491,502
Dues Rec. (.01219460)	5,994
SIT (.0543293)	26,703
FIT (.3173819)	155,994
NOI	

40-11-4 p2

(11)
 * How does the company know that \$581,405 is out of period? All answered this 8/31/92

P111

(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMMISSION
DOCUMENT / RECORD REQUEST

TO: Judy Butler
UTILITY: Southern Bell
FROM: Gabriela Leon
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 31A
AUDIT PURPOSE: _____

DATE OF REQUEST: 10/4/92

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY ASAP
(DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:
ITEM DESCRIPTION:

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

Please provide the attached items.
Outstanding from #31.
Could be others outstanding also.

TO: AUDIT MANAGER Gabby Leon DATE 11/14/92

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

F01B01W 001680

Judy Butler, Asst. Mgr.
SIGNATURE AND TITLE OF RESPONDENT

10-10 p112

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PSC/AFA-6 (Rev. 7/90)

(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMMISSION
DOCUMENT / RECORD REQUEST

TO: JUDY BUTLER
UTILITY: Southern Bell
FROM: Gabriela Leon
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 32
AUDIT PURPOSE: Rate Case

DATE OF REQUEST: 7/29/92

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY 7/30/92
(DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:

ITEM DESCRIPTION:

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

What are the plans for the implementation of the CORE FINDINGS

TO: AUDIT MANAGER Gabby Leon DATE 9/7/92

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Judy Butler Audit Mgr.
SIGNATURE AND TITLE OF RESPONDENT

p114

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FLORIDA PUBLIC SERVICE COMMISSION
DOCUMENT / RECORD REQUEST

TO: Judy BUTLER
UTILITY: Southern Bell
FROM: Gabriela Leon
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 33

DATE OF REQUEST: 7/30/92

AUDIT PURPOSE: Rate Case

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY (SAP)
(DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:
ITEM DESCRIPTION:

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

Please provide the backup for the \$874,774.98 charge to account 1401 in July 1991.

Please provide the entry to credit acct 1401 in August 1991.

TO: AUDIT MANAGER Gabby Leon DATE 8/6/92

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Judy Butler, Asst. Mgr.
SIGNATURE AND TITLE OF RESPONDENT

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PSC/AFA-4 (Rev. 7/90)

(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMMISSION
DOCUMENT / RECORD REQUEST

TO: JUDY BUTLER
UTILITY: Southern Bell
FROM: Gabriela Leon
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 34
AUDIT PURPOSE: Rate Case

DATE OF REQUEST: 8/7/92

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY 8/12/92
(DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:
ITEM DESCRIPTION:

INCIDENT TO AN INQUIRY
 OUTSIDE OF AN INQUIRY

Please provide any internal audits on Procurement & purchasing architect's fees, engineering, and engineering overhead back to 1982. 1982-1992.

- F00-32-61 1990 Property Mgmt - Real Est. Eng + Arch. Contracts
 - F00-33-03 1990 Eng. + Architect Overhead Costs
 - F10-32-61 1991 Property Mgmt - Eng + Arch. Contracts - P&S
- See also list provided with Contract Audit Request #2 - 1988-1992 (P&S audits)

TO: AUDIT MANAGER Gabby Leon DATE 10-15-92

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Judy Butler
SIGNATURE AND TITLE OF RESPONDENT

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FLORIDA PUBLIC SERVICE COMMISSION
DOCUMENT / RECORD REQUEST

TO: Judy Butler
UTILITY: Southern Bell
FROM: Gabriela Leon
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 35
AUDIT PURPOSE: Rate Case

DATE OF REQUEST: 8/13/92

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY (ASAP)
(DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:
ITEM DESCRIPTION:

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

① Please provide all accruals made in the test year to any revenue or expense account related to any lawsuit/attorney general investigations.

② Please provide any refunds made on the above, and all the backup for the refunds.

TO: AUDIT MANAGER Gabriela Leon DATE 8/21/92

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Judy Butler, Asst. Mgr.
SIGNATURE AND TITLE OF RESPONDENT

DISTRIBUTION:
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FD-101 (Rev. 7/90)

(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMMISSION
DOCUMENT / RECORD REQUEST

TO: Judy Butler
UTILITY: Southern Bell
FROM: Gabriela Leon
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 36 DATE OF REQUEST: 9/1/92

AUDIT PURPOSE: Rate Case - 920260-TL
REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY (ASAP)
(DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE: INCIDENT TO AN INQUIRY
ITEM DESCRIPTION: OUTSIDE OF AN INQUIRY

Please provide the source documentation for the attached items; ex. journal entries, invoices, vouchers, contracts, etc.

681 separate entries on ⁴⁷39 attached pages

TO: AUDIT MANAGER Gabby Leon DATE 11/17/92

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Judy Butler Asst. Mgr.
SIGNATURE AND TITLE OF RESPONDENT

TRIBUTION:

at: Utility Complete and Return to Auditor Pink: To FPSC Analyst Goldenrod: Audit File Copy Canary: Utility Retain 118
PSC/AFA-6 (Rev. 7/90)

SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA
 SAMPLE SELECTION FROM 1991 DETAIL RECORDS FOR FCC
 ACCOUNT 6362 FOR TRANSACTIONS LESS THAN \$0.00
 SOURCE DATASET = PSC.SOBELL.DETAIL(MEMBERS)
 (AFAD-EDF FVCO1 DETAIL)

①

08/24/92

ACTIVITY DATE	GENERAL LEDGER ACCOUNT	SOURCE CODE	RESP CODE CHGD	TOTAL COMBINED REG & NONREG
9107	63624130	L01	JN2250201	43.82-
9102	63625190	ABC	JN2102201	278.63-
9109	63625190	ABC	JN2705104	807.41-
9105	63625210	COGS	JN1101200	17.00-
9108	63625210	COGS	JN1101200	51.00-
9107	63629100	ABC	JN0000000	34.98-
GRAND TOTALS				1,232.84-

P119

SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA
 SAMPLE SELECTION FROM 1991 DETAIL RECORDS FOR FCC
 ACCOUNT 6162 FOR TRANSACTIONS BETWEEN \$0 TO \$2,000
 SOURCE DATASET - PSC.SOBELL.DETAIL(MEMBERS)
 (AFAD-EDP PVCO1 DETAIL)

(2)

08/24/92

ACTIVITY DATE	GENERAL LEDGER ACCOUNT	SOURCE CODE	RESP CODE CHGD	TOTAL COMBINED REG & NONREG
7/9101	63624120	L01	JN2240303	630.44 ✓
7/9101	63624130	L01	JN2170202	84.85 .
7/9110	63624130	L01	JN2205105	858.01 ✓
10/9101	63624210	COGS	JN2102301	19.85
10/9102	63624210	COGS	JN2102303	7.30
10/9103	63624210	COGS	JN2200101	.63
10/9103	63624210	COGS	JN2200101	2.54
10/9104	63624210	COGS	JN2705104	6.31
10/9104	63624210	COGS	JN2705201	.30
10/9108	63624210	COGS	JN2705204	2.88
10/9108	63624210	COGS	JN2705107	1.14
10/9109	63624210	COGS	JN2705102	.10
10/9110	63624210	COGS	JN2705101	3.94
10/9111	63624210	COGS	JN2705107	1.58 ✓
10/9102	63629900	L01	JN2160708	115.28 ✓
10/9112	63629900	ABC	JN2151500	81.41 ✓
GRAND TOTALS				1,816.56

SKBI

P120

SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA
 SAMPLE SELECTION FROM 1991 DETAIL RECORDS FOR FCC
 ACCOUNT 6162 FOR TRANSACTIONS BETWEEN \$2,000 TO \$6,000
 SOURCE DATASET = PSC.SORELL.DETAIL(MEMBERS)
 (AFAD-EDF FVCO1 DETAIL)

3

08/24/92

TIVITY DATE	GENERAL LEDGER ACCOUNT	SOURCE CODE	RESP CODE CHGD	TOTAL COMBINED REG & NONREG
29	9107 63622000	L01	JN2205106	2,858.97 ✓
29	9101 63624110	L01	JN2322308	2,649.53 ✓
28	9106 63624110	L01	JN2204203	→ 4,685.47
29	9111 63624110	L01	JN2120408	2,197.42 ✓
27	9112 63624110	L01	JN2322204	2,802.82 ✓
28	9108 63624120	L01	JN2151508	→ 3,722.59
29	9108 63624120	L01	JN2230209	→ 4,492.36
29	9103 63624210	COGS	JN2102300	2,068.25
31	9104 63624210	L01	JN2322601	2,498.93 ✓
29	9112 63624210	COGS	JN2705200	3,334.60
33	9102 63629900	L01	JN231220E	2,870.59 ✓
34	9103 63629900	L01	JN226070H	2,147.54 ✓
39	9109 63629900	L01	JN2120C01	2,532.63 ✓
GRAND TOTALS				38,661.70

P121

SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA
 SAMPLE SELECTION FROM 1991 DETAIL RECORDS FOR FCC
 ACCOUNT 6362 FOR TRANSACTIONS BETWEEN \$6,000 TO \$14,000
 SOURCE DATASET = PSC.SOBELL.DETAIL(MEMBERS)
 (AFAD-EDF PVCO1 DETAIL)

4

08/24/92

ACTIVITY DATE	GENERAL LEDGER ACCOUNT	SOURCE CODE	RESP CODE CHGD	TOTAL COMBINED REG & NONREG
36	9104 63622000	L01	JN2240207	9,708.84 ✓
37	9112 63624110	L01	JN2312207	7,054.53 ✓
38	9103 63624120	L01	JN2312207	11,980.03 ✓
39	9104 63624120	L01	JN2312A05	8,882.17 ✓
40	9106 63624120	L01	JN2280403	13,272.96 ✓
41	9108 63624120	L01	JN2151503	12,874.12 ✓
42	9110 63624120	L01	JN2260908	11,792.78 ✓
43	9106 63624130	L01	JN2170208	6,333.92 ✓
44	9103 63624210	COGS	JN2102300	9,000.00 ✓
45	9101 63629900	L01	JN2240202	7,106.15 ✓
46	9102 63629900	L01	JN2352305	8,542.01 ✓
47	9106 63629900	L01	JN2322100	7,265.17 ✓
48	9111 63629900	L01	JN223060A	11,529.47 ✓
GRAND TOTALS				125,342.15

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SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA
 SAMPLE SELECTION FROM 1991 DETAIL RECORDS FOR FCC
 ACCOUNT 6362 FOR TRANSACTIONS BETWEEN \$14,000 TO \$74,000
 SOURCE DATASET = PSC.SORKLL.DETAIL(MEMBERS)
 (AFAD-EDP FVCO1 DETAIL)

5

08/24/92

ACTIVITY DATE	GENERAL LEDGER ACCOUNT	SOURCE CODE	RESP CODE CHGD	TOTAL COMBINED REG & NONREG
48)9101	63624110	L01	JN2110209	14,385.18 ✓ 1010
50)9103	63624120	L01	JN2110209	19,939.21 ✓
51)9103	63624120	L01	JN2240209	14,815.58 ✓
52)9105	63624120	L01	JN2230209	17,053.22 ✓
53)9111	63624120	L01	JN226070H	19,121.39 ✓
54)9111	63624120	L01	JN226070K	17,060.56 ✓
55)9111	63624120	L01	JN2260705	16,864.41 ✓
56)9112	63624120	L01	JN2120707	14,389.74 ✓
57)9103	63629900	L01	JN2332306	21,587.31 ✓
GRAND TOTALS				155,227.70

P. 123

SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA
 ALL TRANSACTIONS FROM 1991 DETAIL RECORDS FOR FCC
 ACCOUNT 6162 TRANSACTIONS AMOUNTS GREATER THAN \$74.000
 SOURCE DATASET = PSC.SOBELL.DETAIL(MEMBERS)
 (AFAD-EDF FVCO1 DETAIL)

6

08/24/92

ACTIVITY DATE	GENERAL LEDGER ACCOUNT	SOURCE CODE	RESP CODE CHGD	TOTAL COMBINED REG & NONREG
59	9102 63624110	ATSD	JN0000000	389,562.44
57	9112 63624120	JNTR	JJ0000000	81,612.64
60	9112 63624120	JNTR	JJ0000000	716,422.84
01	9112 63624120	JNTR	JJ0000000	86,471.19
62	9112 63624120	JNTR	JJ0000000	776,686.59
61	9112 63624120	JNTR	JJ0000000	111,136.67
64	9112 63624120	JNTR	JJ0000000	652,122.21
65	9102 63624130	ATSD	JN0000000	2,775,181.97
64	9101 63624210	JNTR	JN2102201	92,413.83 ✓
63	9101 63624210	JNTR	JN2102201	94,795.99 ✓
63	9107 63624210	ABC	JN2102000	134,526.00
64	9107 63624210	ABC	JN2102000	84,032.00
70	9107 63624210	ABC	JN2705000	90,798.00
71	9107 63624210	ABC	JN2705000	246,202.00
72	9107 63624210	ABC	JN2705000	149,540.00
73	9107 63624210	ABC	JN2705000	83,703.00
70	9107 63624210	ABC	JN2102000	131,538.00
75	9108 63624210	ABC	JN2705000	149,540.00
76	9108 63624210	ABC	JN2705000	83,703.00
77	9108 63624210	ABC	JN2705000	78,230.00
78	9112 63624290	JNTR	JJ0000000	138,340.88
79	9112 63624290	JNTR	JJ0000000	81,612.64
80	9103 63629900	JTJF	JN2000000	75,484.00
81	9106 63629900	JTJF	JN2000000	75,484.00
82	9109 63629900	JTJF	JN2000000	75,484.00
85	9112 63629900	JTJF	JN2000000	75,484.00
GRAND TOTALS				7,732,107.89
COUNT				26

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SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA
 ALL TRANSACTIONS FROM 1991 DETAIL RECORDS FOR FCC-
 ACCOUNT 6612 TRANSACTION AMOUNTS LESS THAN <150,000> (NEGATIVE)
 SOURCE DATASET = P&C.SOBELL.DETAIL(MEMBERS)
 (AFAD-EDF PVC01 DETAIL)

7

08/24/92

ACTIVITY	GENERAL	SOURCE	RESP	TOTAL
DATE	LEDGER	CODE	CODE	COMBINED
	ACCOUNT		CHGD	REG & NONREG
9101	66120000	ATRA	JD0600000	60,514.17-
9102	66120000	ATRA	JD1101000	127,381.17-
9102	66120000	ATSD	JD0100000	83,508.00-
9102	66120000	ATSD	JD0100000	55,851.00-
9107	66120000	ATSD	JD1G20000	2,373,588.00-
9107	66120000	ATSD	JD1G30000	1,851,836.00-
9107	66120000	IOTRN	JD0600000	60,038.28-
9107	66120000	ATSD	JD1G20000	656,759.00-
9107	66120000	ATSD	JD1G30000	582,698.00-
9108	66120000	ATRA	JD1G10000	121,546.37-
9108	66120000	ATSD	JD1G20000	656,759.00-
9108	66120000	ATSD	JD1G30000	582,698.00-
9108	66120000	ATRA	JD1G10000	436,192.35-
9108	66120000	ATSD	JD1G20000	2,373,588.00-
9108	66120000	ATSD	JD1G30000	1,851,836.00-
9109	66120000	ATSD	JD1G20000	2,057,677.83-
9109	66120000	ATSD	JD1G30000	1,493,161.39-
9109	66120000	ATSD	JD0000000	131,968.49-
9109	66120000	IOTRN	JD0600000	160,072.55-
9109	66120000	ATSD	JD1G20000	822,025.46-
9109	66120000	ATSD	JD1G30000	598,135.31-
9110	66120000	ATRA	JD1G20000	345,086.29-
9110	66120000	ATRA	JD1G30000	251,097.20-
9110	66120000	ATRA	JD1G20000	863,813.15-
9110	66120000	ATRA	JD1G30000	626,829.15-
9111	66120000	ATRA	JD0000000	144,175.78-
9111	66120000	IOTRN	JD0600000	83,654.52-
9112	66120000	ATRA	JD1100000	71,584.30-
9112	66120000	ATRA	JD1100000	275,264.50-
9112	66120000	ATRA	JD0000000	144,175.34-
D TOTALS				19,964,710.61-

COUNT 30

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SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA
 SAMPLE SELECTION FROM 1991 DETAIL RECORDS FOR FCC
 ACCOUNT 6612 FOR TRANSACTIONS BETWEEN \$0 TO \$2,000
 SOURCE DATASET = PSC.SOBELL.DETAIL(MEMBERS)
 (AFAD-EDF FVCO1 DETAIL)

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08/24/92

ACTIVITY DATE	GENERAL LEDGER ACCOUNT	SOURCE CODE	RESP CODE CHGD	TOTAL COMBINED REG & NONREG
11/91	9101	66120000	PO1P JD0201000	68.18
11/91	9101	66120000	VO1P JD0203300	67.08
11/91	9101	66120000	BENEX JD010C700	574.10
11/91	9102	66120000	PO1P JD010B200	1,866.67
11/91	9102	66120000	PO1P JD0200120	1,758.34
11/91	9102	66120000	IAR JD0204600	400.00
12/91	9102	66120000	ATEA JD1107000	1,007.52
12/91	9103	66120000	ABC JD010B000	.78
12/91	9103	66120000	BENEX JD0107300	878.59
12/91	9104	66120000	BENEX JD0107000	19.20
12/91	9105	66120000	VO1P JD0200000	64.11
12/91	9106	66120000	ABC JD010B000	.08
12/91	9106	66120000	ATEA JD1101000	348.40
12/91	9109	66120000	ATEA JD0704000	38.62
12/91	9112	66120000	ATEA JD110D000	.37
GRAND TOTALS				7,092.04

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SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA
 SAMPLE SELECTION FROM 1991 DETAIL RECORDS FOR FCC
 ACCOUNT 6612 FOR TRANSACTIONS BETWEEN \$2,000 TO \$48,000
 SOURCE DATASET = PSC.SOBELL.DETAIL(MEMBERS)
 (AFAD-RDF FVCO1 DETAIL)

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08/24/92

ACTIVITY DATE	GENERAL LEDGER ACCOUNT	SOURCE CODE	RESP CODE CHGD	TOTAL COMBINED REG & NONREG
179	9101 66120000	PO1P	JDO10C306	3,635.88
136	9101 66120000	PO1P	JDO101200	13,885.36
181	9101 66120000	PO1P	JDO101600	4,132.12
152	9102 66120000	PO1P	JDO204720	4,324.56
132	9102 66120000	PO1P	JDO204600	12,350.00
134	9102 66120000	PO1P	JDO10C307	3,200.00
135	9102 66120000	PO1P	JDO10B401	3,159.51
136	9103 66120000	BENTX	JDO202200	2,036.31
137	9104 66120000	PO1P	JDO204600	6,316.68
138	9104 66120000	PO1P	JDO107100	3,983.63
133	9104 66120000	VO1P	JDO200000	2,520.00
140	9105 66120000	ICTRN	JDO203200	2,032.28
141	9108 66120000	E02	JR2705200	2,318.52
GRAND TOTALS				63,894.85

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SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA
 SAMPLE SELECTION FROM 1991 DETAIL RECORDS FOR FCC
 ACCOUNT 6612 FOR TRANSACTIONS BETWEEN \$48,000 TO \$200,000
 SOURCE DATASET = FSC.SOBELL.DETAIL(MEMBERS)
 (AFAD-EOP FVCO1 DETAIL)

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08/24/92

ACTIVITY	GENERAL	SOURCE	RESP	TOTAL
DATE	LEDGER	CODE	CODE	COMBINED
	ACCOUNT		CRGD	REG & NONREG
9101	66120000	IOTRN	JDO600000	79,755.74
9102	66120000	ATSD	JN0000000	103,458.18
9103	66120000	ATSD	JD1100000	184,726.42
9104	66120000	ATSD	JDD100000	61,613.00
9104	66120000	IOTRN	JDO600000	185,988.52
9105	66120000	ATSD	JD0100000	61,277.00
9105	66120000	ATSD	JD1100000	176,620.05
9105	66120000	IOTRN	JDO600000	80,036.28
9106	66120000	ATSD	JDD100000	60,974.00
9107	66120000	ATHA	JJ0000000	87,500.41
9107	66120000	ATSD	JJ0000000	127,808.00
9107	66120000	IOTRN	JDO600000	80,036.28
9108	66120000	IOTRN	JDO600000	80,036.28
9108	66120000	IOTRN	JDO600000	80,036.28
9109	66120000	IOTRN	JDO602000	83,216.51
9110	66120000	ATHA	JDO000000	179,011.12
9110	66120000	IOTRN	JDO600000	83,854.52
9111	66120000	IOTRN	JDO600000	84,305.00
9112	66120000	IOTRN	JDO600000	83,854.52
GRAND TOTALS				1,964,108.11
COUNT			19	

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SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA
 ALL TRANSACTIONS FROM 1991 DETAIL RECORDS FOR FCC
 ACCOUNT 6612 TRANSACTION AMOUNTS GREATER THAN \$200,000
 SOURCE DATASET = FSC.SOBELL.DETAIL(MEMBERS)
 (AFAD-EDF FVCO1 DETAIL)

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08/24/92

ACTIVITY	GENERAL	SOURCE	RESP	TOTAL	
DATE	LEDGER	CODE	CODE	COMBINED	
	ACCOUNT		CBGD	REG & NONREG	
61	9101	66120000	ATSD	JD00000000	213,989.61
62	9102	66120000	ATSD	JD00000000	200,409.20
63	9104	66120000	ATSD	JD11000000	203,691.53
64	9106	66120000	ATSD	JD11000000	228,920.62
65	9107	66120000	ATSD	JD11000000	224,124.57
66	9107	66120000	JNTR	JD1G300000	3,703,672.00
67	9107	66120000	JNTR	JD1G200000	4,747,176.00
68	9107	66120000	JNTR	JD1G300000	1,165,396.00
69	9107	66120000	JNTR	JD1G200000	1,313,518.00
70	9108	66120000	ATSD	JD1G200000	822,025.46
71	9108	66120000	ATSD	JD1G200000	639,725.00
72	9108	66120000	ATSD	JD1G300000	598,135.31
73	9108	66120000	ATSD	JD1G300000	567,585.00
74	9108	66120000	ATSD	JD1G200000	2,057,677.83
75	9108	66120000	ATSD	JD1G200000	2,312,026.00
76	9108	66120000	ATSD	JD1G300000	1,493,161.39
77	9108	66120000	ATSD	JD1G300000	1,803,806.00
78	9108	66120000	ATSD	JD06000000	247,459.18
79	9109	66120000	ATHA	JD1G200000	863,813.15
80	9109	66120000	ATHA	JD1G300000	626,829.15
81	9109	66120000	ATHA	JD00000000	199,680.58
82	9109	66120000	ATSD	JD1G200000	2,040,243.73
83	9109	66120000	ATSD	JD1G300000	1,646,123.19
84	9109	66120000	ATHA	JD1G200000	345,086.29
85	9109	66120000	ATHA	JD1G300000	251,097.20
86	9109	66120000	ATSD	JD1G200000	751,432.89
87	9109	66120000	ATSD	JD1G300000	623,033.29
88	9110	66120000	ATSD	JD1G200000	822,025.46
89	9110	66120000	ATSD	JD1G300000	598,135.31
90	9110	66120000	ATSD	JD1G200000	719,019.58
91	9110	66120000	ATSD	JD1G300000	631,792.17
92	9110	66120000	ATSD	JD1G200000	2,057,677.83
93	9110	66120000	ATSD	JD1G300000	1,493,161.39
94	9110	66120000	ATSD	JD1G200000	2,103,558.14
95	9110	66120000	ATSD	JD1G300000	1,610,524.17
96	9111	66120000	ATSD	JD1G200000	2,322,875.28
97	9111	66120000	ATSD	JD1G300000	1,449,086.39
98	9111	66120000	ATSD	JD1G200000	753,882.09
99	9111	66120000	ATSD	JD1G300000	511,517.29
100	9112	66120000	ATSD	JD1G200000	646,175.31
101	9112	66120000	ATSD	JD1G300000	507,306.31
102	9112	66120000	ATSD	JD11000000	577,263.00
103	9112	66120000	ATHA	JD11000000	240,173.88
104	9112	66120000	ATHA	JD11010000	251,880.00
105	9112	66120000	ATHA	JW4F030000	612,174.83
106	9112	66120000	ATSD	JD1G200000	2,070,518.05
107	9112	66120000	ATSD	JD1G300000	1,585,068.14
GRAND TOTALS					51,653,642.97
COUNT			47		

8127

SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA
 ALL TRANSACTIONS FROM 1991 DETAIL RECORDS FOR FCC
 ACCOUNT 6725 TRANSACTION AMOUNTS LESS TEAM <\$42,000> (NEGATIVE)
 SOURCE DATASET = PSC.SOBELL.DETAIL(MEMBERS)
 (AFAD-EDF FVCO1 DETAIL)

12

08/25/92

ACTIVITY DATE	GENERAL LEDGER ACCOUNT	SOURCE CODE	RESP CODE CHGD	TOTAL COMBINED REG & NONREG
2/3/91	9102 67250000	IAB	JJ00000000	178,103.60-
2/3/91	9105 67250000	JNTR	JJ00000000	178,103.60-
2/3/91	9108 67250000	ATHA	JJ00000000	49,171.50-
2/1/91	9109 67250000	VOIP	JAL410000	78,297.15-✓
GRAND TOTALS				483,675.85-
COUNT				

} off problem - see #252 also

130

SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA
 SAMPLE SELECTION FROM 1991 DETAIL RECORDS FOR FCC
 ACCOUNT 6725 FOR TRANSACTIONS BETWEEN \$0 TO \$2,000
 SOURCE DATASET = PSC.SOBELL.DETAIL(MEMBERS)
 (AFAD-EDP PVC01 DETAIL)

13

08/25/92

ACTIVITY DATE	GENERAL LEDGER ACCOUNT	SOURCE CODE	RESP CODE CHGD	TOTAL COMBINED REG & NONREG
2/21	9101	67250000	VO1P JAL410000	1.00 ✓
2/15	9101	67250000	ATHA JAL200000	109.30 ✓
2/14	9102	67250000	VO1P JAL410000	16.15 ✓
2/15	9103	67250000	VO1P JAL400000	.02 ✓
2/16	9105	67250000	ATHA JAL301000	43.13 ✓
2/17	9106	67250000	ATHA JAL600000	9.17 ✓
2/18	9107	67250000	VO1P JAL410000	12.17 ✓
2/13	9107	67250000	ATHA JAL100000	118.19 ✓
2/20	9108	67250000	PO1P JAL400000	33.50 ✓
2/21	9109	67250000	ABC JAL410000	1.91 ✓
2/22	9110	67250000	VO1P JAL400000	2.37 ✓
2/22	9110	67250000	VO1P JAL410000	15.00 ✓
2/24	9111	67250000	ABC JAL410000	1.99 ✓
GRAND TOTALS				383.90

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SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA
 SAMPLE SELECTION FROM 1991 DETAIL RECORDS FOR FCC
 ACCOUNT 6725 FOR TRANSACTIONS BETWEEN \$2,000 TO \$10,000
 SOURCE DATASET = PSC.SOBELL.DETAIL(MEMBERS)
 (AFAD-EDP FVCO1 DETAIL)

14

08/25/92

CTIVITY DATE	GENERAL LEDGER ACCOUNT	SOURCE CODE	RESP CODE CHGD	TOTAL COMBINED REG & NONREG
222	9101	67250000	VO1P JAL410000	3,541.38 ✓
226	9102	67250000	PO1P JAL410000	2,375.00
227	9102	67250000	ATHA JAL100000	4,960.14
228	9104	67250000	PO1P JAL410000	5,096.52
229	9107	67250000	PO1P JAL410000	4,683.36
230	9107	67250000	VO1P JAL400000	1,543.75 ✓
231	9109	67250000	PO1P JAL410000	4,672.35
232	9112	67250000	PO1P JAL410000	4,683.36
GRAND TOTALS				33,555.86

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SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA
 SAMPLE SELECTION FROM 1991 DETAIL RECORDS FOR FCC
 ACCOUNT 6725 FOR TRANSACTIONS BETWEEN \$10,000 TO \$42,000
 SOURCE DATASET = PSC.SOBELL.DETAIL(MEMBERS)
 (AFAD-EDF PVC01 DETAIL)

15

08/25/92

ACTIVITY DATE	GENERAL LEDGER ACCOUNT	SOURCE CODE	RESP CODE CHGD	TOTAL COMBINED REG & NONREG
23	9103	67250000	VO1P JAL410000	10,369.83-
23	9104	67250000	VO1P JAL400000	14,697.50-
25	9107	67250000	VO1P JAL400000	11,725.00-
26	9107	67250000	VO1P JAL400000	16,612.50-
27	9107	67250000	VO1P JAL400000	13,877.71-
28	9107	67250000	VO1P JAL400000	25,125.00-
29	9110	67250000	VO1P JAL400000	10,330.00-
29	9110	67250000	VO1P JAL410000	12,788.39-
29	9110	67250000	VO1P JAL410000	27,329.38-
29	9112	67250000	VO1P JAL410000	39,475.19-
29	9112	67250000	VO1P JAL410000	13,698.80-
GRAND TOTALS				196,049.30

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SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA
 ALL TRANSACTIONS FROM 1991 DETAIL RECORDS FOR FCC
 ACCOUNT 6725 TRANSACTION AMOUNTS GREATER THAN \$42,000
 SOURCE DATASET = PSC.SOBELL.DETAIL(MEMBERS)
 (AFAD-EDP PVC01 DETAIL)

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08/25/92

ACTIVITY DATE	GENERAL LEDGER ACCOUNT	SOURCE CODE	RESP CODE CHGD	TOTAL COMBINED REG & NONREG
1911	9101	67250000	ATHA JJ0000000	215,549.02 ✓
245	9102	67250000	ATHA JJ0000000	122,897.62 ✓
245	9102	67250000	JNTR JJ0000000	178,103.60
247	9103	67250000	ATHA JJ0000000	194,514.47 ✓
248	9104	67250000	ATHA JAL100000	79,201.20
249	9104	67250000	ATHA JJ0000000	175,420.32 ✓
250	9105	67250000	VO1P JAL410000	54,153.42 ✓
251	9105	67250000	VO1P JAL410000	236,608.21 ✓
252	9105	67250000	IAB JJ0000000	178,696.59
253	9105	67250000	ATHA JJ0000000	140,492.22 ✓
254	9106	67250000	VO1P JAL410000	43,696.61 ✓
255	9106	67250000	VO1P JAL400000	65,950.00 ✓
256	9106	67250000	ATHA JJ0000000	196,000.03 ✓
257	9106	67250000	ATHA JJ0000000	56,684.81
258	9107	67250000	VO1P JAL410000	188,153.84 ✓
259	9107	67250000	ATHA JJ0000000	213,977.92 ✓
260	9107	67250000	ATHA JJ0000000	99,517.64
261	9108	67250000	VO1P JAL410000	78,297.15 ✓
262	9108	67250000	VO1P JAL410000	49,352.39 ✓
263	9108	67250000	VO1P JAL410000	42,452.65 ✓
264	9108	67250000	ATHA JJ0000000	218,564.46 ✓
265	9109	67250000	VO1P JAL410000	78,297.15 ✓
266	9109	67250000	VO1P JAL410000	99,927.05 ✓
267	9109	67250000	VO1P JAL400000	122,500.00 ✓
268	9109	67250000	VO1P JAL400000	43,179.20 ✓
269	9109	67250000	VO1P JAL400000	43,434.85 ✓
270	9109	67250000	ATHA JJ0000000	218,180.16 ✓
271	9110	67250000	VO1P JAL400000	224,376.05 ✓
272	9110	67250000	VO1P JAL410000	46,651.72 ✓
273	9110	67250000	VO1P JAL410000	115,095.52 ✓
274	9110	67250000	VO1P JAL410000	54,378.38 ✓
275	9110	67250000	VO1P JAL410000	76,850.38 ✓
276	9110	67250000	ATHA JJ0000000	211,097.08 ✓
277	9111	67250000	VO1P JAL400000	42,736.09 ✓
278	9111	67250000	VO1P JAL400000	304,099.78 ✓
279	9111	67250000	ATHA JJ0000000	214,679.85 ✓
280	9112	67250000	VO1P JAL410000	76,119.86 ✓
281	9112	67250000	VO1P JAL410000	181,906.79 ✓
282	9112	67250000	JNTR JAL410000	224,128.50 ✓
283	9112	67250000	VO1P JAL400000	278,257.28 ✓
284	9112	67250000	JNTR JAL410000	42,197.55 ✓
285	9112	67250000	ATHA JJ0000000	170,206.52 ✓
286	9112	67250000	VO1P JAL410000	42,197.55 ✓
GRAND TOTALS				5,738,781.48
COUNT				43

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F01B01W 001702

SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA
SAMPLE SELECTION FROM 1991 DETAIL RECORDS FOR FCC
ACCOUNT 6727 FOR TRANSACTIONS BETWEEN \$0 TO \$10,000
SOURCE DATASET = PSC.SOBELL.DETAIL(MEMBERS)
(AFAD-EDF FVCO1 DETAIL)

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08/25/92

ACTIVITY	GENERAL	SOURCE	RESP	TOTAL
DATE	LEDGER	CODE	CODE	COMBINED
	ACCOUNT		CHGD	REG & NONREG
287	9107	67270000	ATHA JN3400000	5,232.18 ✓
288	9108	67270000	ATHA JN3400000	6,557.97 ✓
289	9108	67270000	ATSD JA6606000	213.80 ✓
290	9109	67270000	ATHA JN3400000	3,005.80 ✓
291	9110	67270000	ATHA JT2K23000	432.59 ✓
292	9112	67270000	ATHA JT2K3E000	120.84 ✓
GRAND TOTALS				17,563.38

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SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA
 SAMPLE SELECTION FROM 1991 DETAIL RECORDS FOR FCC
 ACCOUNT 6727 FOR TRANSACTIONS BETWEEN \$10,000 TO \$20,000
 SOURCE DATASET = PSC.SOBELL.DETAIL(MEMBERS)
 (AFAD-EDP FVCO1 DETAIL)

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08/25/92

ACTIVITY DATE	GENERAL LEDGER ACCOUNT	SOURCE CODE	RESP CODE CHGD	TOTAL COMBINED REG & NONREG
213	9101 67270000	ATHA	JN3400000	15,443.20 ✓
224	9103 67270000	ATHA	JN3400000	19,985.79 ✓
245	9106 67270000	ATHA	JN3400000	19,944.33 ✓
276	9106 67270000	ATHA	JN3400000	11,864.74 ✓
277	9106 67270000	ATHA	JN3400000	11,803.20 ✓
298	9107 67270000	ATHA	JN3400000	14,825.08 ✓
277	9108 67270000	ATHA	JN3400000	17,286.74 ✓
300	9108 67270000	ATHA	JN3400000	12,137.88 ✓
301	9108 67270000	ATHA	JN3400000	18,689.73 ✓
321	9108 67270000	ATHA	JN3400000	13,633.96 ✓
323	9109 67270000	ATHA	JN3400000	15,276.47 ✓
304	9109 67270000	ATHA	JN3400000	18,957.90 ✓
306	9109 67270000	ATHA	JN3400000	10,858.41 ✓
306	9110 67270000	ATHA	JN3400000	12,191.42 ✓
307	9111 67270000	ATHA	JN3400000	11,002.61 ✓
308	9112 67270000	ATHA	JN3400000	14,324.21 ✓
GRAND TOTALS				238,245.25

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FO1B01W 001704

SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA
 SAMPLE SELECTION FROM 1991 DETAIL RECORDS FOR FCC
 ACCOUNT 6727 FOR TRANSACTIONS BETWEEN \$20,000 TO \$30,000
 SOURCE DATASET = PSC.SOBELL.DETAIL(MEMBERS)
 (AFAD-EDF FVCO1 DETAIL)

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08/25/92

ACTIVITY	GENERAL	SOURCE	RESP	TOTAL
DATE	LEDGER	CODE	CODE	COMBINED
	ACCOUNT		CHGD	REG & NONREG
309	9101	67270000	ATHA JN3400000	25,390.21 ✓
310	9102	67270000	ATHA JN3400000	20,307.75 ✓
311	9103	67270000	ATHA JN3400000	24,948.82 ✓
312	9103	67270000	ATHA JN3400000	23,540.90 ✓
313	9104	67270000	ATHA JN3400000	20,772.08 ✓
314	9105	67270000	ATHA JN3400000	22,669.43 ✓
315	9107	67270000	ATHA JN3400000	23,487.09 ✓
316	9108	67270000	ATHA JN3400000	27,625.77 ✓
317	9108	67270000	ATHA JN3400000	21,642.30 ✓
318	9108	67270000	ATHA JN3400000	23,119.22 ✓
319	9111	67270000	ATHA JN3400000	23,727.82 ✓
320	9111	67270000	ATHA JN3400000	21,020.08 ✓
321	9111	67270000	ATHA JN3400000	20,468.93 ✓
GRAND TOTALS				298,720.20

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SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA
 SAMPLE SELECTION FROM 1991 DETAIL RECORDS FOR FCC
 ACCOUNT 6727 FOR TRANSACTIONS BETWEEN \$30,000 TO \$40,000
 SOURCE DATASET = PSC.SORKLL.DETAIL(MEMBERS)
 (AFAD-EDF FVCO1 DETAIL)

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08/25/92

ACTIVITY DATE	GENERAL LEDGER ACCOUNT	SOURCE CODE	RESP CODE CHGD	TOTAL COMBINED REG & NONREG
323)9102	67270000	ATHA	JN3400000	36,116.86 ✓
324)9103	67270000	ATHA	JN3400000	39,827.52 ✓
324)9104	67270000	ATHA	JN3400000	39,409.28 ✓
325)9105	67270000	ATHA	JN3400000	37,650.52 ✓
326)9106	67270000	ATHA	JN3400000	37,891.92 ✓
327)9110	67270000	ATHA	JN3400000	35,943.12 ✓
328)9110	67270000	ATHA	JN3400000	34,127.11 ✓
GRAND TOTALS				260,966.13

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SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA
 ALL TRANSACTIONS FROM 1991 DETAIL RECORDS FOR FCC
 ACCOUNT 6727 TRANSACTION AMOUNTS GREATER THAN \$40,000
 SOURCE DATASET = PSC.SORHELL.DETAIL(MEMBERS)
 (AFAD-EDP FVCO1 DETAIL)

(21)

08/25/92

ACTIVITY	GENERAL	SOURCE	RESP	TOTAL
DATE	LEDGER	CODE	CODE	COMBINED
	ACCOUNT		CHGD	REG & NONREG
329	9101	67270000	ATBA JN3400000	51,380.16
330	9101	67270000	ATBA JN3400000	66,860.26
331	9102	67270000	ATBA JN3400000	49,420.87
332	9102	67270000	ATBA JN3400000	40,096.92
333	9102	67270000	ATBA JN3400000	74,449.16
334	9103	67270000	ATBA JN3400000	49,066.17
335	9103	67270000	ATBA JN3400000	79,413.94
336	9104	67270000	ATBA JN3400000	46,450.41
337	9104	67270000	ATBA JN3400000	86,565.18
338	9105	67270000	ATBA JN3400000	42,757.32
339	9105	67270000	ATBA JN3400000	87,411.00
340	9106	67270000	ATBA JN3400000	43,891.48
341	9106	67270000	ATBA JN3400000	43,390.78
342	9106	67270000	ATBA JN3400000	40,092.84
343	9106	67270000	ATBA JN3400000	78,440.71
344	9107	67270000	ATBA JN3400000	83,342.68 ✓
345	9108	67270000	ATBA JN3400000	43,729.41
346	9108	67270000	ATBA JN3400000	44,693.51
347	9108	67270000	ATBA JN3400000	95,745.93
348	9109	67270000	ATBA JN3400000	51,021.30
349	9109	67270000	ATBA JN3400000	40,317.17
350	9109	67270000	ATBA JN3400000	40,368.64
351	9109	67270000	ATBA JN3400000	51,841.53
352	9109	67270000	ATBA JN3400000	104,817.38 ✓
353	9110	67270000	ATBA JN3400000	41,084.23
354	9110	67270000	ATBA JN3400000	100,966.40 ✓
355	9111	67270000	ATBA JN3400000	40,073.43
356	9111	67270000	ATBA JN3400000	104,756.61 ✓
357	9112	67270000	ATBA JN3400000	156,620.30 ✓
D TOTALS				1,875,067.72
T				29

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SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA
 SAMPLE SELECTION FROM 1991 DETAIL RECORDS FOR FCC
 ACCOUNT 6512 FOR TRANSACTIONS BETWEEN \$0 TO \$6,000
 SOURCE DATASET = FSC.SOBELL.DETAIL(MEMBERS)
 (AFAD-EDF FVCO1 DETAIL)

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08/26/92

ACTIVITY	GENERAL	SOURCE	RESP	TOTAL
DATE	LEDGER	CODE	CODE	COMBINED
	ACCOUNT		CHGD	REG & NONREG
35) 9101 65121100 VO1P JD1309100 23.50 ✓				
35) 9101 65121100 L01 JN2322904 74.64 ✓				
35) 9101 65121100 L01 JN2352305 362.21 ✓				
35) 9102 65121100 VO1P JN2260905 116.60 ✓				
35) 9102 65121100 L01 JN2170201 5,113.64 ✓				
35) 9102 65121100 L01 JN2205106 1,501.52 ✓				
35) 9103 65121100 VO1P JN3307000 5.34 ✓				
36) 9103 65121100 L01 JN2131708 41.57 ✓				
36) 9104 65121100 VO1P JN0311000 25.08 ✓				
36) 9104 65121100 VO1P JA6602203 24.37 ✓				
36) 9104 65121100 L01 JN2160302 1,392.58 ✓				
36) 9104 65121100 L01 JN2352501 5,370.37 ✓				
37) 9105 65121100 VO1P JD1305100 7.65 ✓				
37) 9105 65121100 ATSD JN2548000 4,429.56 ✓				
37) 9106 65121100 L01 JN2151302 2,002.52 ✓				
37) 9107 65121100 VO1P JN2204503 379.69 ✓				
37) 9107 65121100 L01 JN217020C 1,133.47 ✓				
37) 9107 65121100 L01 JN2322908 288.22 ✓				
37) 9108 65121100 L01 JN2120507 589.03 ✓				
37) 9109 65121100 L01 JN213170F 191.69 ✓				
37) 9109 65121100 L01 JN2160706 92.30 ✓				
37) 9111 65121100 VO1P JN0311000 36.05 ✓				
37) 9111 65121100 L01 JN2120502 298.15 ✓				
37) 9111 65121100 L01 JN2170105 83.73 ✓				
37) 9111 65121100 L01 JN2230600 5,922.33 ✓				
37) 9112 65121100 L01 JN2170805 939.29 ✓				
37) 9112 65121100 L01 JN2170030 3,024.09 ✓				
37) 9112 65121100 L01 JN2230910 881.10 ✓				
38) 9103 65126000 ATSA JD1103000 111.48 ✓				
38) 9111 65126000 ATSD JA6200000 2,069.88 ✓				
38) 9112 65126000 JTIA JN2000000 1,619.48 ✓				
38) 9112 65126000 JTIA JN2000000 1,418.34 ✓				
38) 9112 65126000 JTIA JN2000000 474.65 ✓				
38) 9112 65126000 JTIA JN2000000 540.87 ✓				
GRAND TOTALS 40,487.20				

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SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA
 SAMPLE SELECTION FROM 1991 DETAIL RECORDS FOR FCC
 ACCOUNT 6512 FOR TRANSACTIONS BETWEEN \$6,000 TO \$12,000
 SOURCE DATASET = PSC.SOBELL.DETAIL(MEMBERS)
 (AFAD-EDP FVCO1 DETAIL)

09/26/92

ACTIVITY DATE	GENERAL LEDGER ACCOUNT	SOURCE CODE	RESP CODE CHGD	TOTAL COMBINED REG & NOWREG
372	9101	65121100	ATSD JN2200000	7,376.32✓
373	9101	65121100	ATSD JN2300000	6,788.18✓
374	9101	65121100	L01 JN2260110	6,363.34✓
375	9102	65121100	ATHA JN3400000	11,395.10✓
376	9103	65121100	L01 JN2131407	6,192.52✓
377	9105	65121100	ATSD JN2545000	10,335.63✓
378	9106	65121100	L01 JN2160810	10,475.33✓
379	9107	65121100	ATSD JN2545000	9,199.71✓
400	9108	65121100	ATSD JN2545000	8,738.64✓
401	9108	65121100	EO2 JN2545700	11,040.58✓
402	9110	65121100	ATHA JN3400000	10,657.83✓
403	9112	65121100	L01 JN2160810	7,658.37✓
404	9107	65122100	ATSD JB0000000	9,807.21✓
405	9109	65122100	ATSD JB0000000	10,007.68✓
406	9112	65122100	ATSD JB0000000	7,513.79✓
407	9109	65126000	JTJF JN2545600	7,940.60
408	9112	65126000	JTIA JN2000000	6,246.38✓
GRAND TOTALS				147,737.41

P1111

SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA
 SAMPLE SELECTION FROM 1991 DETAIL RECORDS FOR FCC
 ACCOUNT 6512 FOR TRANSACTIONS BETWEEN \$12,000 TO \$56,000
 SOURCE DATASET = FCC.SOBKLL.DETAIL(MEMBERS)
 (AFAD-EDF FVCO1 DETAIL)

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08/26/92

ACTIVITY DATE	GENERAL LEDGER ACCOUNT	SOURCE CODE	RESP CODE	TOTAL COMBINED REG & NONREG
400	9101	65121100	ATSD JN2100000	19,268.85✓
410	9102	65121100	ATSD JN2500000	15,180.88✓
411	9104	65121100	ATHA JN1400000	12,077.82✓
412	9104	65121100	ATSD JN2300000	16,914.87✓
413	9104	65121100	ATSD JN2500000	16,327.97✓
414	9104	65121100	LO1 JN2332902	18,437.97✓
415	9105	65121100	ATHA JN1400000	12,754.56✓
416	9105	65121100	ATSD JN2100000	13,687.24✓
417	9105	65121100	ATSD JN2501000	23,767.49✓
418	9106	65121100	ATSD JN2000000	50,963.42✓
419	9106	65121100	ATSD JN2501000	23,629.58✓
420	9109	65121100	LO1 JN2322810	17,461.24✓
421	9110	65121100	ATSD JN2200000	16,202.53✓
422	9110	65121100	ATSD JN2501000	26,581.72✓
423	9110	65121100	ATSD JN2500000	18,516.76✓
424	9110	65121100	LO1 JN2312801	17,279.57✓
425	9111	65121100	ATSD JN2100000	17,848.21✓
426	9111	65121100	ATSD JN2501000	21,648.00✓
427	9111	65121100	LO1 JN2322810	14,626.98✓
428	9112	65121100	ATHA JN1400000	13,633.27✓
429	9112	65121100	ATSD JN2500000	18,272.78✓
430	9103	65126000	JTJF JN2548200	17,575.93
431	9107	65126000	JTRS JN2545600	25,000.00
432	9109	65126000	JNTR JN2000000	21,808.85
433	9111	65126000	ATSD JA6200000	16,510.50
434	9112	65126000	ATHA JD0000000	14,690.34
435	9112	65126000	ATHA JD0000000	20,755.76
GRAND TOTALS				521,422.87

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SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA
 SAMPLE SELECTION FROM 1991 DETAIL RECORDS FOR FCC
 ACCOUNT 6512 FOR TRANSACTIONS BETWEEN \$56,000 TO \$132,000
 SOURCE DATASET = PSC.SOBELL.DETAIL(MEMBERS)
 (AFAD-KDF PVCO1 DETAIL)

25

08/26/92

ACTIVITY	GENERAL	SOURCE	RESP	TOTAL
DATE	LEDGER	CODE	CODE	COMBINED
	ACCOUNT		CHGD	REG & NONREG
-36)	9104	65121100	ATSD JN2000000	58,520.57
U37)	9110	65121100	ATSD JN2000000	65,146.48
U38)	9101	65121700	JNTR JN2000000	89,005.28 ✓
U39)	9102	65121700	JNTR JN2000000	87,037.08 ✓
U40)	9112	65121700	JTJF JN2100000	64,427.33 ✓
U41)	9101	65122100	ATSD JB0000000	76,109.24
U42)	9104	65122100	ATSD JB0000000	121,137.51 ✓
U43)	9108	65122100	ATSD JB0000000	131,105.77 ✓
U44)	9109	65126000	JNTR JN3101600	66,795.00
U45)	9109	65126000	JNTR JN3101600	59,412.00
U46)	9112	65126000	MO2P JN2545700	60,782.29
GRAND TOTALS				879,478.55

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SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA
 ALL TRANSACTIONS FROM 1991 DETAIL RECORDS FOR FCC
 ACCOUNT 6512 TRANSACTION AMOUNTS GREATER THAN \$132,000
 SOURCE DATASET = PSC.SOBELL.DETAIL(MEMBERS)
 (AFAD-KDF FVCO1 DETAIL)

26

08/26/92

ACTIVITY DATE	GENERAL LEDGER ACCOUNT	SOURCE CODE	RESP CODE	TOTAL COMBINED REG & NONREG
447	9101 65121700	JNTR	JN2000000	178,010.56 ✓
448	9105 65122100	ATSD	JB0000000	133,261.86 ✓
449	9107 65122100	ATSD	JB0000000	133,597.62 ✓
450	9109 65122100	ATSD	JB0000000	139,464.69 ✓
451	9110 65122100	ATSD	JB0000000	149,187.95 ✓
452	9112 65122100	ATSD	JB0000000	144,375.90 ✓
453	9112 65122700	JTJF	JB0000000	689,021.00
454	9109 65126000	JNTR	JN3101600	900,958.00
455	9109 65126000	JNTR	JN3101600	947,648.00
456	9109 65126000	JNTR	JN3101600	941,103.00
457	9109 65126000	IAB	JN3101600	404,785.28
458	9109 65126000	IAB	JN3101600	1,305,725.53
459	9109 65126000	IAB	JN3101600	1,283,736.00
460	9109 65126000	IAB	JN3101600	1,332,306.00
461	9111 65126000	ATSD	JD0706000	685,049.14
462	9112 65126000	ATSD	JD0706000	268,900.58
GRAND TOTALS				9,637,131.11
COUNT				16

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SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA
 ALL TRANSACTIONS FROM 1991 DETAIL RECORDS FOR FCC
 ACCOUNT 6113 TRANSACTIONS GT \$25,000
 SOURCE DATASET = PSC.SOBELL.DETAIL(MEMBERS)
 (AFAD-EDP PVC01 DETAIL)

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ACTIVITY DATE	GENERAL LEDGER ACCOUNT	SOURCE CODE	RESP CODE CHGD	TOTAL COMBINED REG & NONREG
463	9101 61130000	ATSD	JN2000000	27,343.80 ✓
464	9102 61130000	ATSD	JC3000000	49,420.80 ✓
464	9102 61130000	ATSD	JN2000000	96,911.10 ✓
466	9102 61130000	JNTR	JJ0000000	67,124.15
467	9103 61130000	ATSD	JN2000000	48,767.40 ✓
468	9104 61130000	ATHA	JN0000000	29,766.11 ✓
469	9104 61130000	ATSD	JC3000000	100,450.02 ✓
470	9104 61130000	ATSD	JN2000000	74,972.51 ✓
471	9105 61130000	IAB	JJ0000000	67,347.54 ✓
472	9105 61130000	ATSD	JC3000000	72,582.22 ✓
473	9105 61130000	ATSD	JN2000000	90,317.39 ✓
474	9106 61130000	ATSD	JC3000000	52,165.76 ✓
475	9107 61130000	ATSD	JC3000000	62,330.40 ✓
476	9107 61130000	ATSD	JN2000000	46,292.40 ✓
477	9108 61130000	ATSD	JC3000000	69,547.50 ✓
478	9108 61130000	ATSD	JN2000000	36,966.60 ✓
479	9109 61130000	ATSD	JC3000000	66,287.94 ✓
480	9109 61130000	ATSD	JN2000000	43,473.40 ✓
481	9110 61130000	ATSD	JC3000000	82,130.40 ✓
482	9110 61130000	ATSD	JN2000000	42,243.30 ✓
483	9111 61130000	ATSD	JC3000000	68,468.40 ✓
484	9111 61130000	ATSD	JN2000000	32,858.10 ✓
485	9112 61130000	ATHA	JN0000000	43,431.94 ✓
486	9112 61130000	ATSD	JC3000000	119,606.85 ✓
487	9112 61130000	ATSD	JN2000000	130,557.25 ✓
GRAND TOTALS				1,621,363.28
COUNT	-	25		

o/H Problem see # 938, pg. 51 also

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SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA
 SAMPLE SELECTION FROM 1991 DETAIL RECORDS FOR FCC
 ACCOUNT 6113 TRANSACTIONS BETWEEN <\$25,000> TO \$25,000
 SOURCE DATASET = PSC.SORELL.DETAIL(MEMBERS)
 (AFAD-EDP FVCG1 DETAIL)

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08/21/92

ACTIVITY DATE	GENERAL LEDGER ACCOUNT	SOURCE CODE	RESP CODE CHGD	TOTAL COMBINED REG & NONREG
488	9101 61130000	PDBST	JJ0000000	.10-
489	9102 61130000	PDBST	JJ0000000	.21-
490	9103 61130000	ATSD	JJ0100000	1.28-
491	9106 61130000	PDBST	JJ0000000	.74.
492	9106 61130000	ATHA	JD1107000	87.02
493	9107 61130000	PDBST	JJ0000000	.50-
494	9109 61130000	IAB	JJ0000000	1.80-
495	9111 61130000	ATHA	JH3000000	87.02
496	9112 61130000	PDBST	JJ0000000	6.18-
497	9112 61130000	ATHA	JC0405000	43.51
GRAND TOTALS				206.22

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SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA
 ALL TRANSACTIONS FROM 1991 DETAIL RECORDS FOR FCC
 ACCOUNT 6116 TRANSACTIONS AMOUNTS GREATER THAN \$12,000
 SOURCE DATASET = PSC.SOBELL.DETAIL(MEMBERS)
 (AFAD-EDF PVCO1 DETAIL)

08/21/92

ACTIVITY	GENERAL	SOURCE	RESP	TOTAL
DATE	LEDGER	CODE	CODE	COMBINED
	ACCOUNT		CHGD	REG & NONREG
499	9101	61161100	L01 JN2309B01	14,167.26 ✓
500	9103	61161100	L01 JN2309B01	14,949.95 ✓
500	9104	61161100	L01 JN2309B01	13,121.33 ✓
500	9107	61161100	ABC JN225D200	18,128.29 ✓
500	9107	61161100	ABC JN2160500	13,714.39 ✓
500	9107	61161100	ABC JN2300000	18,128.29 ✓
500	9108	61161100	ABC JN3259400	12,989.40 ✓
500	9108	61161100	ABC JN2300000	12,989.41 ✓
500	9108	61161100	ABC JN2200000	18,128.29 ✓
500	9109	61161100	ABC JN2100000	12,124.48 ✓
500	9109	61161100	ABC JN2200000	12,989.40 ✓
500	9109	61161100	JTJF JN2100000	19,881.13 ✓
500	9109	61161100	JTJF JN2300000	13,648.38 ✓
500	9109	61161100	L01 JN2309A01	13,081.26 ✓
500	9109	61161100	L01 JN2309A01	13,425.49 ✓
500	9112	61161100	ABC JN2309401	13,705.67 ✓
GRAND TOTALS				235,172.12
COUNT				16

P.14

SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA
 SAMPLE SELECTION FROM 1991 DETAIL RECORDS FOR FCC
 ACCOUNT 6116 TRANSACTIONS BETWEEN <\$12,000> TO \$12,000
 SOURCE DATASET = PSC.SORELL.DETAIL(MEMBERS)
 (AFAD-EDF FVCO1 DETAIL)

PAGE

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540M

08/21/92

ACTIVITY	GENERAL	SOURCE	RESP	TOTAL
DATE	LEDGER	CODE	CODE	COMBINED
	ACCOUNT		CHGD	REG & NONREG
514	9101	61161100	ABC JN2131100	32.28
515	9102	61161100	VOIP JN2120600	650.00
516	9103	61161100	ABC JN2160708	28.32
517	9103	61161100	ABC JN2131708	5.55
518	9104	61161100	VOIP JN2312C02	792.18
519	9104	61161100	ABC JN2332500	79.60
520	9104	61161100	ABC JN2110208	10.85
521	9105	61161100	ABC JN2230900	249.14
522	9109	61161100	ABC JN2332A02	34.80
523	9109	61161100	JTJF JA6602403	217.44
GRAND TOTALS				1,665.26

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SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA
 ALL TRANSACTIONS FROM 1991 DETAIL RECORDS FOR FCC
 ACCOUNT 6220 TRANSACTIONS AMOUNTS GREATER THAN \$25,000
 SOURCE DATASET = PSC.SORELL.DETAIL(MEMBERS)
 (AFAD-EDF PVC01 DETAIL)

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08/21/92

ACTIVITY DATE	GENERAL LEDGER ACCOUNT	SOURCE CODE	RESP CODE CHGD	TOTAL COMBINED REG & NONREG
504	9101 62201000	VO1P	JN2545700	218,350.00
505	9102 62201000	JTJF	JN2702000	54,628.97 ✓
506	9103 62201000	VO1P	JN2545200	189,000.00 ✓
507	9103 62201000	JNTR	JN2545200	362,591.00 ✓
508	9104 62201000	VO1P	JN2545200	391,191.22 ✓
509	9106 62201000	BVADJ	JN2545700	189,463.00 ✓
510	9106 62201000	BVADJ	JN2545200	31,020.07 ✓
511	9107 62201000	VO1P	JN2545200	158,321.71 ✓
512	9107 62201000	VO1P	JN2545200	131,976.00 ✓
513	9107 62201000	VO1P	JN2545200	44,899.84 ✓
514	9108 62201000	VO1P	JN2545700	42,929.80 ✓
515	9108 62201000	VO1P	JN2545200	148,897.64 ✓
516	9108 62201000	VO1P	JN3400000	31,860.64 ✓
517	9109 62201000	VO1P	JN2545200	104,923.10 ✓
518	9110 62201000	VO1P	JN3400000	35,662.64 ✓
519	9112 62201000	VO1P	JN2545700	286,430.00 ✓
GRAND TOTALS				2,624,145.63
COUNT				16

P. 149

SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA
 SAMPLE SELECTION FROM 1991 DETAIL RECORDS FOR FCC
 ACCOUNT 6220 TRANSACTIONS BETWEEN <\$25,000> TO \$25,000
 SOURCE DATASET = FSC.SOBELL.DETAIL(MEMBERS)
 (AFAD-EDF PVCC1 DETAIL)

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08/21/92

ACTIVITY	GENERAL	SOURCE	RESP	TOTAL
DATE	LEDGER	CODE	CODE	COMBINED
	ACCOUNT		CHGD	REG & NONREG
542	9101	62201000	ABC JN1501200	157.12
543	9102	62201000	VOIP JN2545200	14.18
542	9102	62201000	ABC JN1504E00	21.87
543	9104	62201000	ABC JN1504C00	120.23
544	9104	62201000	ABC JN150A600	26.40
545	9109	62201000	ABC JD1402400	2.55
546	9109	62201000	LO1 JN2702701	462.46 ✓
547	9111	62201000	ABC JD1302000	212.38
548	9112	62201000	ABC JD1404400	9.17
549	9112	62201000	ABC JN2200000	318.58
GRAND TOTALS				1,030.70

P150

SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA
 ALL TRANSACTIONS FROM 1981 DETAIL RECORDS FOR FCC
 ACCOUNT 6231 TRANSACTIONS AMOUNTS GREATER THAN \$10,000
 SOURCE DATASET = P&C.SOBELL.DETAIL(MEMBERS)
 (AFAD-EDP FVCO1 DETAIL)

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08/22/92

ACTIVITY DATE	GENERAL LEDGER ACCOUNT	SOURCE CODE	RESP CODE	TOTAL COMBINED REG & NONREG
550	9101 62312200	VO1P	JN2537200	11,401.20 ✓
551	9101 62312200	L01	JN2209501	13,309.15 ✓
552	9102 62312200	VO1P	JN2537200	11,401.20 ✓
553	9102 62312200	L01	JN2209501	14,853.21 ✓
554	9103 62312200	VO1P	JN2537200	11,401.20 ✓
555	9103 62312200	L01	JN2209501	14,216.23 ✓
556	9104 62312200	VO1P	JN2537200	11,401.20 ✓
557	9104 62312200	L01	JN2209501	16,211.04 ✓
558	9105 62312200	VO1P	JN2537200	11,401.20 ✓
559	9108 62312200	VO1P	JN2537200	11,401.20 ✓
560	9106 62312200	L01	JN2209501	14,253.39 ✓
561	9107 62312200	L01	JN2209501	19,720.18 ✓
562	9108 62312200	L01	JN2209501	→ 11,172.67 ✓
563	9109 62312200	L01	JN2209501	13,008.52 ✓
564	9110 62312200	L01	JN2209501	16,203.56 ✓
565	9111 62312200	L01	JN2209501	16,899.30 ✓
566	9112 62312200	L01	JN2209501	13,907.56 ✓
567	9112 62312300	L01	JN2705300	13,307.09 ✓
568	9101 62312310	L01	JN2209501	12,517.19 ✓
GRAND TOTALS				256,086.29
COUNT	-	19		

167R

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SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA
 ALL TRANSACTIONS FROM 1991 DETAIL RECORDS FOR FCC
 ACCOUNT 6311 TRANSACTIONS AMOUNTS GREATER THAN \$25,000
 SOURCE DATASET = PSC.SOBELL.DETAIL(MEMBERS)
 (AFAD-EDF FVCO1 DETAIL)

PAGE 1

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08/23/92

ACTIVITY DATE	GENERAL LEDGER ACCOUNT	SOURCE CODE	RESP CODE CHGD	TOTAL COMBINED REG & NONREG
569	9101	63112100	VO1P JN230E300	26,386.13 ✓
570	9104	63112100	COGS JD0202300	75,187.39
571	9105	63112100	COGS JD0202300	75,187.39
572	9106	63112100	COGS JD0202300	75,187.39
573	9110	63112100	VO1P JN2705100	26,307.24 ✓
574	9112	63112100	VO1P JN2705000	14,515.73 ✓
575	9101	63112900	WNTY JN2000000	30,950.58
576	9102	63112900	WNTY JN2000000	26,287.83
577	9103	63112900	WNTY JN2000000	35,481.48
578	9106	63112900	ATSD JN2700000	33,954.58 ✓
579	9106	63112900	ATSD JN2700000	28,630.81 ✓
580	9107	63112900	ABC JN2705000	77,449.00
581	9107	63112900	ATSD JN2700000	39,258.23
582	9107	63112900	WNTY JN2000000	29,813.09
583	9108	63112900	ATSD JN2700000	38,842.84 ✓
584	9109	63112900	ATSD JN2700000	40,132.55 ✓
585	9110	63112900	JNTR JN2000000	146,792.33 ✓
586	9110	63112900	ATSD JN2700000	40,703.93 ✓
587	9111	63112900	ATSD JN2700000	43,003.01 ✓
588	9111	63112900	JNTR JN2000000	94,721.66 ✓
589	9112	63112900	ATSD JN2700000	54,847.18 ✓
590	9112	63112900	WNTY JN2000000	60,142.58
GRAND TOTALS				1,143,902.96
COUNT				22

10 8/5

574, 575, 576, 577, 578, 579, 580, 581, 582, 583, 584, 585, 586, 587, 588, 589, 590. Same as item 621

P. 152

ALL TRANSACTIONS FROM 1991 DETAIL RECORDS FOR FCC
 ACCOUNT 6341 TRANSACTIONS AMOUNTS GREATER THAN \$50.000
 SOURCE DATASET = PSC-SORBELL DETAIL (MEMBERS)
 (AFAD-EDF PVC01 DETAIL)

35

08/23/92

ACTIVITY DATE	GENERAL LEDGER ACCOUNT	SOURCE CODE	RESP CODE	TOTAL COMBINED REG & NONREG
591	9101 63412100	JNTR	JD0202000	162,140.74 ✓
592	9101 63412100	COGS	JD0204100	105,533.95
593	9101 63412100	COGS	JD0108200	61,440.34
594	9102 63412100	COGS	JD0204100	105,533.95
595	9101 63412100	COGS	JD0202300	77,332.32
596	9103 63412100	COGS	JD0108200	54,802.24
597	9103 63412100	COGS	JD0204700	63,579.64
598	9103 63412100	JNTR	JD0202000	138,127.11 ✓
599	9104 63412100	COGS	JD0204700	59,190.54
600	9104 63412100	COGS	JD0106500	83,002.14
601	9104 63412100	COGS	JD0101300	107,033.61
602	9105 63412100	COGS	JD0202300	635,235.52
603	9107 63412100	ABC	JN2705000	54,375.00
604	9107 63412100	COGS	JD0204200	238,892.48
605	9107 63412100	COGS	JD0204200	124,559.12
606	9107 63412100	COGS	JD0107100	58,766.40
607	9107 63412100	COGS	JD0107100	60,531.13
608	9107 63412100	COGS	JD0107200	156,948.32
609	9107 63412100	COGS	JD0108200	68,900.07
610	9109 63412100	COGS	JD0202300	95,169.87
611	9109 63412100	COGS	JD0203200	160,132.63
612	9109 63412100	COGS	JD0203200	160,355.94
613	9109 63412100	COGS	JD0203200	112,543.82
614	9109 63412100	COGS	JD0203200	143,967.46
615	9109 63412100	COGS	JD0107300	58,330.36
616	9110 63412100	COGS	JD0203200	160,355.94
617	9110 63412100	COGS	JD0203200	143,967.46
618	9110 63412100	COGS	JD0107200	149,738.69
619	9110 63412100	COGS	JD0101300	191,509.80
620	9112 63412100	COGS	JD0202100	60,985.48
621	9112 63412100	VOIP	JN2705000	69,090.55 ✓ 10/21
622	9112 63412100	COGS	JD0202100	73,478.71
623	9112 63412100	COGS	JD0107100	64,055.07
624	9112 63412100	COGS	JD0108200	489,732.81
625	9101 63412900	WNTY	JN2000000	114,413.97
626	9102 63412900	WNTY	JN2000000	104,118.59
627	9103 63412900	WNTY	JN2000000	115,619.95
628	9104 63412900	WNTY	JN2000000	52,032.05
629	9105 63412900	WNTY	JN2000000	53,717.32
630	9106 63412900	ATSD	JN2700000	61,024.02 ✓
631	9106 63412900	ATSD	JN2700000	72,371.13 ✓
632	9107 63412900	ABC	JN2705000	271,071.00
633	9107 63412900	ABC	JN2705000	89,785.00
634	9107 63412900	ATSD	JN2700000	83,675.40 ✓
635	9108 63412900	ABC	JN2705000	89,785.00
636	9108 63412900	ATSD	JN2700000	82,790.04 ✓
637	9109 63412900	ATSD	JN2700000	85,538.94
638	9110 63412900	JNTR	JN2000000	322,500.75 ✓

P. 153

SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA
 ALL TRANSACTIONS FROM 1991 DETAIL RECORDS FOR FCC
 ACCOUNT 7360 TRANSACTIONS AMOUNTS GREATER THAN \$10,000
 SOURCE DATASET = PSC.SOBELL.DETAIL(MEMBERS)
 (AFAD-EDF FVCO1 DETAIL)

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08/22/92

ACTIVITY	GENERAL	SOURCE	RESP	TOTAL
DATE	LEDGER	CODE	CODE	COMBINED
	ACCOUNT		CGCD	REG & MONREG
646	9101	73602000	DEP JJ0000000	14,621.42 ✓
647	9101	73602000	VOIP JMS105300	14,850.00 ✓
648	9102	73602000	DEP JJ0000000	14,538.63 ✓
649	9103	73602000	DEP JJ0000000	14,700.17 ✓
650	9104	73602000	DEP JJ0000000	14,685.47 ✓
651	9105	73602000	DEP JJ0000000	14,702.00 ✓
652	9106	73602000	DEP JJ0000000	14,613.79 ✓
653	9107	73602000	DEP JJ0000000	14,657.84 ✓
654	9108	73602000	DEP JJ0000000	11,796.91 ✓
655	9109	73602000	DEP JJ0000000	11,796.91 ✓
656	9110	73602000	DEP JJ0000000	11,785.11 ✓
657	9110	73602000	ATEA JASCO00000	91,333.30
658	9110	73602000	ATEA JASCO00000	45,426.32
659	9111	73602000	DEP JJ0000000	11,802.81 ✓
660	9112	73602000	DEP JJ0000000	11,802.81 ✓
661	9112	73602000	JTEM JW2545600	36,260.00 ✓
662	9112	73602000	ATEA JASCO00000	45,858.39
GRAND TOTALS				396,151.89
COUNT				17

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SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA
 SAMPLE SELECTION FROM 1991 DETAIL RECORDS FOR FCC
 ACCOUNT 7160 TRANSACTIONS BETWEEN <\$10,000> TO \$10,000
 SOURCE DATASET = PSC.SOBELL.DETAIL(MEMBERS)
 (AFAD-ROF FVCO1 DETAIL)

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08/23/92

ACTIVITY	GENERAL	SOURCE	RESP	TOTAL
DATE	LEDGER	CODE	CODE	COMBINED
	ACCOUNT		CHGD	REG & NUMBER
663	9102	73602000	DEF JJ0000000	9,361.60 ✓
664	9103	73602000	DEF JJ0000000	5.51 ✓
665	9103	73602000	DEF JJ0000000	25.72 ✓
666	9105	73602000	DEF JJ0000000	183.22
667	9108	73602000	DEF JJ0000000	35.64 ✓
GRAND TOTALS				9,611.69

P150

SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA
 ALL TRANSACTIONS FROM 1991 DETAIL RECORDS FOR FCC
 ACCOUNT 6424 TRANSACTIONS AMOUNTS GREATER THAN \$5,000
 SOURCE DATASET = PSC.SOBELL.DETAIL(MEMBERS)
 (AFAD-EDF FVCO1 DETAIL)

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08/23/92

ACTIVITY	GENERAL	SOURCE	RESP	TOTAL
DATE	LEDGER	CODE	CODE	COMBINED
	ACCOUNT		CHGD	REG & NONREG
668	9110 64241000	VO1P	JN2352508	11,161.56 ✓
669	9110 64241000	VO1P	JN2205302	11,295.79 ✓
670	9103 64241100	VO1P	JN2351A00	6,332.00 ✓
671	9111 64242000	VO1P	JN2131100	27,034.50 ✓
GRAND TOTALS				56,023.85
COUNT	-		4	

P157

SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA
 SAMPLE SELECTION FROM 1991 DETAIL RECORDS FOR FCC
 ACCOUNT 6215 ALL TRANSACTIONS
 SOURCE DATASET = FSC.SHELL.DETAIL(MEMBERS)
 (ANAD-RDP FV001 DETAIL)

PAGE

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08/23/92

ACTIVITY DATE	GENERAL LEDGER ACCOUNT	SOURCE CODE	RESP CODE CROD	TOTAL COMBINED REG & NONREG
672	9101 62152000	ABC	JN2120809	839.25
673	9101 62152000	ABC	JN2209402	419.63
674	9101 62152000	ABCS	JN2350180	118.58-
675	9101 62152000	ABCS	JN2332D04	57.35-
676	9101 62152000	LO1	JN2107305	75.45✓
677	9102 62152000	ABCS	JN2312705	25.44-
678	9102 62152000	ABCS	JN2350180	165.23-
679	9103 62152000	ABC	JN2107301	810.00
680	9104 62152000	ABC	JN2322707	895.41
681	9104 62152000	ABC	JN2102308	45.37
GRAND TOTALS				2,518.51

P158

HOPKINS

(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMMISSION
DOCUMENT / RECORD REQUEST

TO: Judy Butler
UTILITY: SOB
FROM: Alton (AUDIT MANAGER)

K. Melet (AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 36 A
AUDIT PURPOSE: Rate Case

DATE OF REQUEST: 11/14/92 original 9/1/92

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY now (DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

- 113 ✓ Item #157 - How was the estimate on the new 5 line determined?
- 114 ✓ Item #189, 188, 193, 192 - How was it determined that the indicator was incorrect?
- 114 ✓ Item #106, 105, 107, 108 - How was it determined that this bill was wrong?
- 114 ✓ Item #85 - Provide entry this is reversing
- 114 ✓ Item #58, 145, 143 - Please explain this entry, is it transferring from reg to non-reg or vice versa? Since its out of period was it reversed in the out of period performance?
- 114 ✓ Item 95, 94, 97, 98 - Why did reg vs non reg change? EXTC only changed
- 114 ✓ Item 99, 100, 103, 104 - Explain figure backup.
- 114 ✓ Item 109 - How was marketing incentive amounts determined.
- 114 ✓ Item 172, 175, 173, 171 - was this reversed?
- 114 ✓ Item 87, 88, 91, 92 - How was account developed? - No bills?
- 114 ✓ Item #152 - Please have someone explain in English - MARK HOPKINS - OVERLAP 11/13

TO: AUDIT MANAGER Alton DATE 11/14/92

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

FO1BQ1W 001726

Judy Butler Asst Mgr
SIGNATURE AND TITLE OF RESPONDENT

DISTRIBUTION:
Original: Utility Complete and Return to Auditor Pink: To FPSC Analyst Goldenrod: Audit File Copy Canary: Utility Retain
PSC/AFA-6 (Rev. 7/90)

P159

(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMMISSION
DOCUMENT / RECORD REQUEST

TO: Judy Butler
UTILITY: SBT
FROM: Leon (AUDIT MANAGER)

K. Uebel (AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 36B
AUDIT PURPOSE: Ret. Cost

DATE OF REQUEST: 11/4/92 original 9/1/92

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY NAV (DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:

INCIDENT TO AN INQUIRY
 OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

- Item # 150 No backup was provided ATSD 10/15 Mktg Compensation Accrual
- Item # 147 No backup was provided ATSD 10/15 " " "
- Item # 145 No backup was provided ATSD 10/15 " " "
- 11/15 Item # 86, 87 - Provide entries that there are reversing ATSD
why don't these need to be multiplied by the allocator?
- Item # 111 - How was this adjustment determined to be needed
& how was amount calculated ATHA 10/15
- Item 113 - Provide Backup on Incentives ATHA 10/15
- 11/15 Item 161 - Provide a description of services performed &
types of costs charged? JNTR 9/21 Network Time Rptg. Adj.

TO: AUDIT MANAGER Gabby Leon DATE 11/19/92

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

F01B01W 001727

Judy Butler Asst. Mgr
SIGNATURE AND TITLE OF RESPONDER p160

DISTRIBUTION:

Original: Utility Complete and Return to Auditor Pink: To FPSC Analyst Goldenrod: Audit File Copy Canary: Utility Retain

(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMMISSION DOCUMENT / RECORD REQUEST

TO: Judy Butler
UTILITY: SBT
FROM: Gabby Leon
(AUDIT MANAGER)

Raymond Grant
(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 36C
AUDIT PURPOSE: Rate Case

DATE OF REQUEST: 1/14/92 Original 9/1/92

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY now (DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:
ITEM DESCRIPTION:

INCIDENT TO AN INQUIRY
 OUTSIDE OF AN INQUIRY

For items 532, 526, 534, 535, 528, 531, 533
provide actual vouchers, equipment purchased &
a receiving report.

For items 265, 261, 251, 241, 274, 240, 273, 262, 263, 286, 211 provide
cases & hours worked.

For items 749, 753, 759, 761, 762, 763, 768, 771, 773 + 775
provide transmission power study.

For items 778, 786, 792, 793, 798, 804, 805, 796, 829, 780, 806, 779, 807
789, 819, 800 provide copies of AD'S

TO: AUDIT MANAGER Gabby Leon DATE 11/13/92

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Judy Butler, Asst. Mgr.
SIGNATURE AND TITLE OF RESPONDENT

DISTRIBUTION:

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p161

(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMMISSION
DOCUMENT / RECORD REQUEST

TO: Judy Butler
UTILITY: SHTA
FROM: J. Paurauski
(AUDIT MANAGER)

Jamie Paurauski
(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 36D
AUDIT PURPOSE: Note Case

DATE OF REQUEST: 11/6/92
11/9/92 (DATE)

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY _____ (DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

To explain

Please provide a meeting to explain the methodology of each type of the following clearing requests 6728.13; 6728.19; 6728.20; 6728.3; 6728.9

TO: AUDIT MANAGER Gabby Leon

DATE 11/15/92

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Judy Butler, Asst. Mgr.
SIGNATURE AND TITLE OF RESPONDER

DISTRIBUTION:

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0162

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FLORIDA PUBLIC SERVICE COMMISSION
DOCUMENT / RECORD REQUEST

TO: Judy Butler
UTILITY: Southern Bell
FROM: Gabriela Neow
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 36E
AUDIT PURPOSE: Rate Case

DATE OF REQUEST: 11/6/92

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY (ASAP)
(DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:

ITEM DESCRIPTION:

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

Please provide detailed backup for the MP 3361 reports for the one item selected for the CDM entries account 6362 for \$19,939.21 to include invoices and or detail from an outside source.

TO: AUDIT MANAGER Gabby Leon

DATE: 11/12/92

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Judy Butler, Asst. Mgr.
SIGNATURE AND TITLE OF RESPONDENT

DISTRIBUTION:

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p163

F01B01W 001730

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FLORIDA PUBLIC SERVICE COMMISSION
DOCUMENT / RECORD REQUEST

Same as
Request 68

TO: Judy Butler

UTILITY: 36 F

FROM: Gabriela Leon
(AUDIT MANAGER)

Raymond Grant
(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 36 F

DATE OF REQUEST: 11-6-92

AUDIT PURPOSE: Rate Case Audit

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY 11-9-92
(DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:
ITEM DESCRIPTION:

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

FOR item # 463, 464, 465, 467, 469, 470, 472, 473, 474, 475, 476, 477, 478, 479, 480, 481, 482, 483, 484, 486 + 487

Provide the purpose of trip
Job title of employee
Explain system of costing.

Please provide original invoices supporting amounts.

TO: AUDIT MANAGER Gabriela Leon

DATE 11/13/92

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Judy Butler, Audit Mgr
SIGNATURE AND TITLE OF RESPONDER p169

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FLORIDA PUBLIC SERVICE COMMISSION
DOCUMENT / RECORD REQUEST

TO: Judy Butler
UTILITY: SBT
FROM: Gabriela Leon
(AUDIT MANAGER)

Raymond Grand
(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 366
AUDIT PURPOSE: _____

DATE OF REQUEST: 11-6-92

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY _____ (DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE: INCIDENT TO AN INQUIRY
ITEM DESCRIPTION: OUTSIDE OF AN INQUIRY

For item 796 791 794 797 914 916 918 919 187
and 688

Provide description of the expense incurred for the
provide incurred, if amounts were allocated
provide detail supporting factors used to allocate
amounts
I need explanation of what these amounts represents
If you cannot provide the items as I have
requested them please state so in writing.

TO: AUDIT MANAGER Gabby Leon DATE 11-14-92

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING. REFER TO RULE 25-22.006 F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Judy Butler, Audit. Rep.
SIGNATURE AND TITLE OF RESPONDENT

DISTRIBUTION:
Original: Utility Complete and Return to Auditor Pink: To FPSC Analyst Goldenrod: Audit File Copy Canary: Utility Retain
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Florida Public Service Commission Staff
Audit of Southern Bell Rate Case
Docket 920260-TL
Auditor: Gabby Leon
Document/Record Request No. 36G
Date of Request: 11-6-92

Date of Response: 11-14-92

Items 790, 791, 794, 797, 914, 916, 918, 919, 787, 688

1. Provide description of expense & invoices

Response: The Forms RF-1100 contain descriptions and are considered invoices. These are on-going projects. A monthly invoice is not prepared nor a bill rendered.

2. Provide detail supporting factors used to allocate amounts.

Response: See 11/14/92 response for items 248, 257, etc.

Response Provided By:

Name: Judy Butler

Department: Comp

Phone: 263-5642

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(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMMISSION
DOCUMENT / RECORD REQUEST

TO: Judy Butler

UTILITY: SBT

FROM: Gabriela Leon
(AUDIT MANAGER)

Raymond Grant
(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 36H

DATE OF REQUEST: 11-6-92

AUDIT PURPOSE: _____

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY _____ (DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:

ITEM DESCRIPTION:

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

For item # 924, 925, 926 Re: Medical dental
Insurance + Union Plan Please provide JUDICIAL SCHEDULES
or CO-work paper showing how the origin of these
amounts.

For item 694 Please provide supporting documentation
could not find workers or invoices supporting this
amount.

TO: AUDIT MANAGER Gabby Leon

DATE 11/13/92

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____
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- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Judy Butler Asst. Mgr.
SIGNATURE AND TITLE OF RESPONDER - pl67

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FLORIDA PUBLIC SERVICE COMMISSION DOCUMENT / RECORD REQUEST

TO: Judy Butler
UTILITY: SBT
FROM: Gabriela Levin
(AUDIT MANAGER)

Raymond Grand
(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 361
AUDIT PURPOSE: Rate Case Audit

DATE OF REQUEST: 11-6-92

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY _____ (DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:

ITEM DESCRIPTION:

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

Fdx item # 214, 215, 218, 225, 230, 233, 234, 235
 236, 237, 242, 243, 250, 255, 258
 272, 266, 267, 268, 275, 277, 280 + 281
 Please provide original invoices supporting legal
 expenses. Cant tell what the services were provided
 because bills were inhibited out.

TO: AUDIT MANAGER _____

DATE 11/13/92

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Cherene Mgr
SIGNATURE AND TITLE OF RESPONDER p168

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FLORIDA PUBLIC SERVICE COMMISSION
DOCUMENT / RECORD REQUEST

TO: Judy Butler
UTILITY: SBT
FROM: Raymond Grant
(AUDIT MANAGER)

Raymond Grant
(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 363 DATE OF REQUEST: 11-12-92

AUDIT PURPOSE: Ret Case Audit - Docket 92026072

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY 11-16-92
(DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:

ITEM DESCRIPTION:

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

Right to Use

1/14 (1) For item # 537, please provide an invoice.

1/14 (2) For item # 445, 444, 454, 455, & 456 please provide additional backup or readable amounts on sample to inventory write-down schedule on Attachment A. See highlighted amounts on attachment. (See Kathy Welch, who is handling this)

(3) Please provide government and/or procedures for relocation of employees with General Relocation Management. See item # 239

TO: AUDIT MANAGER Jabby Leon DATE 11/17/92

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING. REFER TO RULE 25-22.006 F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Judy Butler Asst. Mgr
SIGNATURE AND TITLE OF RESPONDENT p169

DISTRIBUTION:
Original: Utility Complete and Return to Auditor Pink: To FPSC Analyst Goldenrod: Audit File Copy Canary: Utility Retain
PSC/AFA-6 (Rev. 7/90)

(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMMISSION
DOCUMENT / RECORD REQUEST

TO: Judy Butler
UTILITY: Southern Bell
FROM: Gabriela Leon
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 36K
AUDIT PURPOSE: Rate Case

DATE OF REQUEST: 11/17/92

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY (A.S.A.P)
(DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:
ITEM DESCRIPTION:

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

- ① When ~~is~~ were the employees paid? Is there an out of period adjustment w/ Net Operating Income that takes these \$ out. (item 832).
- ② Was there an accrual made in 1991 for what was expected from AT&T as reimbursement for the test year.

TO: AUDIT MANAGER Gabby Leon

DATE 11/14/92

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

F01B01W-001737

Judy Butler
SIGNATURE AND TITLE OF RESPONDER p170

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PSC/AFA-6 (Rev. 7/90)

MEMORANDUM REGARDING MISCELLANEOUS RECEIPTS

Deposit date:

1/30/91

Credit account number:

~~XXXXXXXXXX~~

*Erud Pen Law
See Attached*

Amount:

4,603,645.00

Payment received from:

TOTAL OF ITEMS

MARKED "A" IN

ATTACHED SHEETS

Reason for payment:

*Reimbursement by ATT of Old Hor Pension
Benefits under the cost reimbursement & indemnification
agreement - Money sent for ATT to BSC*

(404) 249-2971

*CHICKIE
2/2/91*

Date: January 22, 1991

To: Dorothy B. Parker, Operations Manager - South Central Bell
Fred V. King, Operations Manager - Southern Bell

From: Larry E. Glover, Operations Manager - BellSouth Corp.

cc: Theresa Reese

Subject: AT&T Reimbursement for Ad Hoc Pension Increases granted January 1, 1988, Ad Hoc Pension Increases after divestiture but prior to January 1, 1988, and Disability Benefit Payment

We recently received reimbursements from AT&T in the total amount of \$8,795,334. Of this amount, \$6,722,766 is a reimbursement for ad hoc pension increases including interest approved and granted by AT&T on January 1, 1988 (Attachment I). You were not previously notified to accrue for this reimbursement because the amount and date of this reimbursement were not known. Accordingly, this reimbursement represents a reduction of pension expense and interest income on past due payments (Attachment II).

The entry required upon receipt of cash from us is:

ENTRY 1

Southern Bell		
Debit	Cash	\$ 3,523,403 (A)
Credit	Other Benefit Payments	A/C 6728.1300 (3,132,471)
Credit	Interest Income	(390,932)
South Central Bell		
Debit	Cash	533,032.60
Credit	Other Benefit Payments	A/C 6728.1300
Credit	Interest Income	

We also received \$2,072,568 of which \$587,343 represents Disability Benefit and \$1,485,225 represents Ad Hoc Pension increases granted prior to January 1, 1988 (Attachment III). You were given an accrual in our January 30, 1990 letter for both Disability Benefits and Ad Hoc Pension increases. The amount of the accrual exceeded the actual payment, and accordingly, an adjustment will be required. Upon receipt of these reimbursements to you on behalf of AT&T, the following entries should be made:

F01B01W 001743

ED 0002-6-1 p176

... ..

TO

912259776627

P.03

Long Term Disability

ENTRY 2

Southern Bell

Debit	Cash		
Debit	Other Benefit Payments	A/C 6728.1300	
Credit	AT&T Other	A/C 1190.2400	

8 301,836 (A)
 89,592
 (385,428)

South Central Bell

Debit	Cash		
Debit	Other Benefit Payments	A/C 6728.1300	
Credit	AT&T Other	A/C 1190.2400	

131,328

Ad Hoc Pension Increases

ENTRY 3

Southern Bell

Debit	Cash		
Debit	Other Benefit Payment	A/C 6728.1300	
Credit	AT&T Other	A/C 1190.2400	

778,406 (A)
 132,294
 (917,700)

South Central Bell

Debit	Cash		
Debit	Other Benefit Payments	A/C 6728.1300	
Credit	AT&T Other	A/C 1190.2400	

333,604

There has been no reimbursements for 1989 Medical Related Expenses which is normally paid in December. The expenses (claims) submitted to AT&T are undergoing an audit by AT&T. However, we will notify you when the audit is completed and payment forthcoming.

A letter on accruals for 1991 will be issued shortly. Until then, please continue to use the same monthly accruals based upon our January 30, 1990 letter.

Any questions in regard to the above should be directed to Fred Renshaw at: (404) 249-2983.

Harry Johnson

FO1B01W 001744

P177

(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMMISSION
DOCUMENT / RECORD REQUEST

TO: Judy Butler
UTILITY: SBT
FROM: Gabby Lean
(AUDIT MANAGER)

Raymond Grant
(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 36L
AUDIT PURPOSE: Rak Case Audit

DATE OF REQUEST: 11-13-92

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY 11-16-92

REFERENCE RULE 25-22.006, F.A.C. THIS REQUEST IS MADE: INCIDENT TO AN INQUIRY
ITEM DESCRIPTION: OUTSIDE OF AN INQUIRY

① See attached sheet

② Item # 344 does not agree with sample.
pr backup 116,901.87
pr sample 83,342.68

TO: AUDIT MANAGER _____ DATE _____

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

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p178

For the item numbers presented below, please provide the names of the projects that these amounts were charged to.

Item No.	Amount
371	\$4,429.56
409	\$19,268.25
392	\$7,376.32
393	\$6,788.18
395	\$11,395.10
410	\$15,180.88
411	\$12,077.82
413	\$18,327.97
412	\$16,194.87
416	\$13,687.24
417	\$23,629.58
415	\$12,574.56
397	\$10,335.63
419	\$23,629.58
418	\$50,963.42
399	\$9,199.71
400	\$8,738.64
421	\$16,202.53
423	\$18,516.76
422	\$26,581.72
402	\$10,657.83
425	\$17,848.21
426	\$21,648.00
428	\$13,633.27
429	\$18,272.76
406	\$7,513.79
404	\$9,807.21
405	\$10,007.68
448	\$133,261.87
449	\$133,597.62
450	\$139,464.69
457	\$149,187.95
452	\$144,375.90
442	\$121,137.51
443	\$131,105.77

PI 79

(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMMISSION
DOCUMENT / RECORD REQUEST

TO: Judy Butler
UTILITY: SBT
FROM: ~~SBT~~ Gabriela Leon
(AUDIT MANAGER)

Shirley Pedra
(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 364
AUDIT PURPOSE: _____

DATE OF REQUEST: 11/20/92

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY _____
(DATE) 11/24/92

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE: INCIDENT TO AN INQUIRY
ITEM DESCRIPTION: OUTSIDE OF AN INQUIRY

Is the attached accrual reversal related to 1990, taken into account in any out of period adjustments?

TO: AUDIT MANAGER Gabby Leon DATE 11/25/92

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING. REFER TO RULE 25-22.006 F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Judy Butler Asst. Mgr.
SIGNATURE AND TITLE OF RESPONDENT

DISTRIBUTION:
Original: Utility Complete and Return to Auditor Pink: To FPSC Analyst Goldenrod: Audit File Copy Canary: Utility Retain
PBC/AFA-6 (Rev. 7/90) 180

Request Number 36W1

Is the attached accrual reversal related to 1990, taken into account in any out of period adjustments?

No, the accrual reversal was not taken into account as an out of period adjustment. BellSouth Communications, Inc. performed marketing services for a National Accounts Program on behalf of Southern Bell. BCI sales people would keep track of time spent selling Southern Bell services and bill Southern Bell based on the time reports. Because of delayed billing from BCI, Southern Bell established a process of accruing on a monthly basis for anticipated sales expenses. When the bill was received and paid the accrual would be reversed. The accrual amount was based on one month's bill and reviewed periodically to determine if the level should be changed or if billing had improved and the accrual process was no longer necessary. The accrual procedure was changed in September and the final accrual reversal made because billing had improved and billing was current.

It appears this should be treated as an out of period adjustment, further investigation is needed to confirm the out of period treatment.

P181

Request Number 3471

Is the attached accrual reversal related to 1990, taken into account in any out of period adjustments?

No, the accrual reversal was not taken into account as an out of period adjustment. BellSouth Communications, Inc. performed marketing services for a National Accounts Program on behalf of Southern Bell. BCI sales people would keep track of time spent selling Southern Bell Services and bill Southern Bell based on the time reports. Because of delayed billing from BCI, Southern Bell established a process of accruing on a monthly basis for anticipated sales expenses. When the bill was received and paid the accrual would be reversed. The accrual amount was based on one month's bill and reviewed periodically to determine if the level should be changed or if billing had improved and the accrual process was no longer necessary. The accrual procedure was changed in September and the final accrual reversal made because billing had improved and billing was current.

It appears this should be treated as an out of period adjustment, further investigation is needed to confirm the out of period treatment.

P02

11.25.92 01:14PM

P152

F01B01W 001749

(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMMISSION
DOCUMENT / RECORD REQUEST

TO: Judy Butler

UTILITY: S&T

FROM: Gabby Leon
(AUDIT MANAGER)

Raymond Grant
(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 36N

DATE OF REQUEST: 11-20-92

AUDIT PURPOSE: Rate Case Audit

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY _____
(DATE) 11-24-92

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:
ITEM DESCRIPTION:

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

Please provide additional information for the aircraft travel expenses highlighted on the attached sheets.

TO: AUDIT MANAGER Gabby Leon

DATE 11/25/92

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Judy Butler Asst. Mgr.
SIGNATURE AND TITLE OF RESPONDENT

DISTRIBUTION:

Original: Utility Complete and Return to Auditor Pink: To FPSC Analyst Goldenrod: Audit File Copy Canary: Utility Retain
PGC/AFA-6 (Rev. 7/90)

183

Florida Public Service Commission Staff
Audit of Southern Bell Rate Case
Docket 920260-TL
Auditor: Gabby Leon
Document/Record Request No. 36N, page 1 of 3

Date of Request: 11/20/92

Request:

Please provide additional information for the aircraft travel expense highlighted on the attached sheets.

Response: 11/25/92

The additional information you requested was the passenger's title and a fuller explanation of the purpose. This is listed below by date of flight.

04/17/91 B. F. Skinner
President & CEO

Attend meeting on Florida repair investigation and non-contact sales investigation.

03/17/91 J.P. Lacher
Vice-President-Florida

Attend high potential candidates discussion. This meeting is held with officers to discuss employees with high potential. They explore what lateral moves or promotions would be available to further develop these candidates and/or what positions they could handle in order to better help the company.

04/01/91 L.E. Crittenden
Vice-President-Network-Florida

We are having difficulty obtaining more information than what was on the flight log because Mr. Crittenden has retired.

07/17/91 J.P. Lacher
Vice-President-Florida

Meeting with attorneys to discuss the trouble reporting investigation and non-contact sales program investigation.

07/31/91 J.P. Lacher
Vice-President-Florida

Meeting with attorneys to discuss the trouble reporting investigation and non-contact sales investigation.

10-10 3184

08/27/91 J.P. Lacher
Vice-President-Florida

Meeting with attorneys to discuss the trouble reporting investigation.

09/03/91 J.P. Lacher
Vice-President-Florida

Meeting with attorneys to discuss the non-contact sales program investigation.

11/20/91 J.P. Lacher
Vice-President-Florida

Meeting to discuss Florida regulatory strategies and operations with Mr. Skinner

12/02/91 J.P. Lacher
Vice-President-Florida

Attend Governors Forum on State Economy. This was a meeting with Governor Chiles and other CEO's from around the state on what they could do to improve Florida's economy.

11/6/91 R.K. Snelling
Executive Vice-President-Network

Make Charlotte Turf Visit. A Turf is a geographic district. Officers often attend district meetings to make presentations, answer questions, etc.

11/15/91 R. K. Snelling
Executive Vice-President-Network

11/20/91 R. K. Snelling
Executive Vice-President-Network

It is difficult to obtain more information on the two flights listed above since Mr. Snelling has retired and his former secretary is on vacation. We may get more information by December 1.

P. 185

Document/Record Request 36N, page 3 of 3.

Response Provided By:
Name: Judy Butler
Department: Comptrollers
Phone: 305-263-5642

P184

F01B01W 001753

COMMUNICATION RESULT REPORT

305 746 7037

FLORIDA NETWORK UMG

11-25-92 04:00PM

FILE	DATE & TIME	FILE TYPE	DELAYED	DESTINATION/TO:/FROM:	PAGE	REMARKS	SIZE
44	11-25 03:53PM	MEMORY-S		TO :3750209	14		0308

NO.	PHONE / TTI NO.	COMM MODE	RESULT	NO.	PHONE / TTI NO.	COMM MODE	RESULT
001	3750209		GOOD				

COMPROLLERS
SOUTH FLORIDA

*Merry Cole called
Nov. 25 4pm. Said
Hank Anthony said
it's okay.*

DATE 11/25/92

WE

AIM

TO

MESSAGE FOR

Phil CARVER

DELIGHT

FAX NUMBER 375-0209

CONTACT NUMBER 530-5573

NUMBER OF PAGES SENT 13 PLUS COVER SHEET

MESSAGE SENT BY

Judy Butler

FAX NUMBER

264-5646

CONTACT NUMBER

263-5642

P187

COMMUNICATION RESULT REPORT

305 746 7037

FLORIDA NETWORK UMG

11-25-92 03:49PM

FILE	DATE & TIME	FILE TYPE	DELAYED	DESTINATION/TO:/FROM:	PAGE	REMARKS	SIZE
42	11-25 01:32PM	MEMORY-6		TO :5305324	14		0310

NO.	PHONE / TTI NO.	COMM MODE	RESULT	NO.	PHONE / TTI NO.	COMM MODE	RESULT
001	5305324		GOOD				

COMPTROLLERS
SOUTH FLORIDA

DATE 11/25/92 WE

AIM

TO

MESSAGE FOR

Phil Carver

DELIGHT

FAX NUMBER 375-0209

CONTACT NUMBER 530-5573

NUMBER OF PAGES SENT 13 PLUS COVER SHEET

MESSAGE SENT BY

JUDY BUTLER

FAX NUMBER

264-5646

CONTACT NUMBER

263-5642

P188

COMMUNICATION RESULT REPORT

305 748 7037

FLORIDA NETWORK UMG

11-25-92 04:05PM

FILE	DATE & TIME	FILE TYPE	DELAYED	DESTINATION/TO:/FROM:	PAGE	REMARKS	SIZE
43	11-25 04:01PM	MEMORY-S		TO :14045257045	05		0088

NO.	PHONE / TTI NO.	COMM MODE	RESULT	NO.	PHONE / TTI NO.	COMM MODE	RESULT
001	14045257045		GOOD				

SOUTHERN BELL-FLORIDA
COST/STAFF COMPT.

TRANSMITTAL FORM
Room 657
666 N. W. 79TH Avenue
MIAMI, FL 33126

FAX # (305)-264-5848
ADMIN# 8F14003

DATE 11/25/92

TYPE OF TRANSMISSION	PRIORITY
ADMIN. _____	NORMAL _____
FACSIMILE <u>404-525-7045</u>	URGENT _____
MSC _____	

MESSAGE TO:	MESSAGE FROM:
NAME <u>HAL PAISANT</u>	NAME <u>Judy Butler</u>
TITLE _____	TITLE <u>Asst. Manager</u>
ROOM NO. <u>17M61 SBC</u>	ROOM NO. <u>657</u>
ADDRESS <u>675 W. Peachtree St.</u>	ADDRESS <u>666 N. W. 79TH AVENUE</u>
CONTACT NUMBER <u>404-529-2473</u>	CONTACT NUMBER <u>305-263-5842</u>
NUMBER OF PAGES TO BE SENT <u>4</u>	(EXCLUDING COVER)
MESSAGE SENT BY: (NAME) _____	(DATE) _____ (TIME) _____
SPECIAL INSTRUCTIONS: <u>Response to 36N AS INFO</u>	

1189

(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMMISSION
DOCUMENT / RECORD REQUEST

TO: Judy Butler
UTILITY: Southern Bell
FROM: Gabriela Leon
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 37

DATE OF REQUEST: 9/2/92

AUDIT PURPOSE: Rate Case

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY 9/9/92 (DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

Please provide a copy of the Monthly ER Adjustment Schedules. (991) - Done 9/2/92

Please provide the items attached. (The ARMS Rpt. is in Form M, page 7, 14, etc.) Sch. B-1

TO: AUDIT MANAGER Gabby Leon

DATE 9/2/92

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING. REFER TO RULE 25-22.006 F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

SIGNATURE AND TITLE OF RESPONDENT

DISTRIBUTION:

Original: Utility Complete and Return to Auditor Pink: To FPSC Analyst Goldenrod: Audit File Copy Canary: Utility Retain

PSC/AFA-4 (Rev. 7/90)

p190

RESPONSE TO FPSC AUDIT REQUEST NUMBER 21

<u>ACCOUNT</u>	<u>FORM M</u>	<u>COMPANY</u>	<u>DIFFERENCE</u>
2001	20,815,922	20,834,514	(18,592)
2001 FR TOTAL (SEE FR 2)	20,834,513,748		
FR ADJUSTMENTS	18,591,498 ✓		
2001 MR TOTAL (SEE MR 2)	20,815,922,248		
2003	86,036	86,302	(266)
2003 FR TOTAL (SEE FR 2)	86,302,106		
FR ADJUSTMENTS	266,085 ✓		
2003 MR TOTAL (SEE MR 2)	86,036,021		
3100	(7,683,726)	(7,605,133)	(78,593)
3100 FR TOTAL	(7,605,132,824)		
FR ADJUSTMENTS	78,593,006 ✓		
3100 MR TOTAL	(7,683,725,830)		
1401	101,583,000	102,440,270	(857,270)
1401 FR & MR TOTAL (SEE FR & MR 2)	102,440,270		
ADJUSTMENT OF NONREG TO ARMIS REPORT FOR FORM M	857,270		
1401 FORM M	101,583,000		
1407	144,643,000	0	144,643,000
1407 FR TOTAL (SEE FR 2)	144,643,419		
1407 MR TOTAL (SEE MR 2)	144,643,419		
• The Company amount for account 1407 is shown as a reduction of long term debt.			
1439	215,878	212,129	3,749
1439 FR TOTAL (SEE FR 2)	212,129,202		
FR ADJUSTMENTS	(3,681,954) ✓		
1439 MR TOTAL (SEE MR 2)	215,811,156		
ADJUSTMENT OF NONREG TO ARMIS REPORT FOR FORM M	66,844 (A)		
1439 FORM M TOTAL	215,878,000		
FR ADJ PLUS ARMIS REPORT ADJ	3,748,798 (A)		
4550	2,331,156	2,312,773	18,383
4550 FR TOTAL (SEE FR 2)	2,312,773,320		
FR ADJUSTMENTS	(27,461,149) ✓		
4550 MR TOTAL (SEE MR 2)	2,340,234,469		
ADJUSTMENT OF NONREG TO ARMIS REPORT FOR FORM M	(9,078,469) (A)		
FORM M TOTAL	2,331,156,000		
FR ADJ PLUS ARMIS REPORT ADJ	18,382,680 (A)		

Requested as part of 1

Please provide the appropriate ARMIS Report

p191

RESPONSE TO FPSC AUDIT REQUEST NUMBER 21 (CONTINUED)

<u>ACCOUNT</u>	<u>FORM M</u>	<u>COMPANY</u>	<u>DIFFERENCE</u>
4070	59,044	58,501	543
4070 MR & FR TOTAL (SEE FR & MR 2)	58,501,306		
ADJUSTMENT OF NONREG TO ARMIS REPORT FOR FORM M	542,694 (P)		
FORM M TOTAL	59,044,000		
4100	(6,419)	(18,632)	12,213
4100 FR TOTAL (SEE FR 2)	(18,632,324)		
FR ADJUSTMENTS	12,212,743 ✓		
4100 MR TOTAL (SEE MR 2)	(6,419,581)		
4120	417,527	428,264	(10,737)
4120 FR TOTAL (SEE FR 2)	428,264,482		
FR ADJUSTMENTS	(10,735,645) ✓		
4120 MR TOTAL (SEE MR 2)	417,528,837		
4320	364,306	380,060	(15,754)
4320 FR TOTAL (SEE FR 2)	380,060,531		
FR ADJUSTMENTS	(15,754,532) ✓		
4320 MR TOTAL (SEE MR 2)	364,305,999		
4340	2,117,854	2,184,387	(66,533)
4340 FR TOTAL (SEE FR 2)	2,184,386,946		
FR ADJUSTMENTS	(66,533,164) ✓		
4340 MR TOTAL (SEE MR 2)	2,117,853,782		
4350	(770)	(465)	(305)
4350 FR TOTAL (SEE FR 2)	(465,261)		
FR ADJUSTMENTS	(304,670) ✓		
4350 MR TOTAL (SEE MR 2)	(769,931)		
4360	24,717	66,291	(41,574)
4360 FR TOTAL (SEE FR 2)	66,291,438		
FR ADJUSTMENTS	(40,113,882) ✓		
4360 MR TOTAL (SEE MR 2)	26,177,556		
ADJUSTMENT OF NONREG TO ARMIS REPORT FOR FORM M	(1,460,556) (P)		
FORM M TOTAL	24,717,000		
FR ADJ PLUS ARMIS REPORT ADJ	(41,574,438)		

p192

(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMMISSION
DOCUMENT / RECORD REQUEST

TO: Judy Butler (A/I)
UTILITY: Southern Bell
FROM: Gabriela Leon
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 38
AUDIT PURPOSE: Rate Case

DATE OF REQUEST: 9/16/92

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY 9/16/92 (ASAP)
(DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

Please provide backup for the \$50,529. (see attached worksheet).

Please provide a written explanation of the error in the refund, and what was done to correct it.

Please provide the dates the refunds were made.

TO: AUDIT MANAGER Gabriela Leon DATE 9/21/92

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

FO1B01W 001760

Judy Butler
SIGNATURE AND TITLE OF RESPONDENT 193

DOCKET 880069

Order 24861 identified \$69,572,805 in excess revenue available for disposition as of December 31, 1990.
4,572,806 (P.2) \$61,262,708 revenue reduction
5361 (P.2) \$3,310,097 interest

Order 25367

Pls Order 25367, another \$3,775,731 in interest accumulated through November 30, 1991.

Thus, the total "1990 refund" is \$68,348,536.

(P.2) 61,262,708
(P.2) 3,310,097
(P.2) 3,775,731
68,348,536

Order 25367 also says that approximately \$22.5 million would have accumulated for a "1991 refund" of which \$1.2 million is interest through February 29, 1992. This means the revenue reduction was \$31.3. Southern Bell estimated the interest through December 31 as \$910,000.

Pls Order, the "91 refund" was priced out by the PSC as \$31,220,124.

The 1991 activity in these J.P.'s is: (49,555,459) and 20,094,280 = (29,461,179). This represents an accrual of \$31,300,000 for the 91 refund. 501,529 " " 90 " and a reversal of (61,262,708) " " " " (29,461,179).

(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMMISSION
DOCUMENT / RECORD REQUEST

TO: Judy Butler
UTILITY: Southern Bell
FROM: Gabriela Leon
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 39
AUDIT PURPOSE: Rate Case

DATE OF REQUEST: 9/16/92

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY (ASAP)
(DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:

ITEM DESCRIPTION:

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

Please provide a list of all craft people by district with titles (of employees). (District, NAME, Job Title)

TO: AUDIT MANAGER Gabby Leon DATE 9/22/92

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Judy Butler, Asst. Mgr.
SIGNATURE AND TITLE OF RESPONDENT

DISTRIBUTION:
Original: Utility Complete and Return to Auditor Pink: To FPSC Analyst Goldenrod: Audit File Copy Canary: Utility Retain
PSC/AFA-6 (Rev. 7/90)

195

(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMMISSION
DOCUMENT / RECORD REQUEST

TO: Judy Butler
UTILITY: Southern Bell
FROM: Gabriela Leon
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 40
AUDIT PURPOSE: Rate Case

DATE OF REQUEST: 9/16/92

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY 9/29/92
(DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:
ITEM DESCRIPTION: INCIDENT TO AN INQUIRY
 OUTSIDE OF AN INQUIRY

1. Please provide the calculation for the yearly amortization (1991) for the attached worksheet. What rates were used?

2. Account 4340.1221 *2,858,067 on the worksheet
Account 4340.1121 *23,687,159 does not tie to the FR ledger, why?

TO: AUDIT MANAGER Gabriela Leon DATE 10/16/92

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY #2 provided 9/17/92
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Judy Butler Asst Mgr
SIGNATURE AND TITLE OF RESPONDENT p194

DISTRIBUTION:
Original: Utility Complete and Return to Auditor Pink: To FPSC Analyst Goldenrod: Audit File Copy Canary: Utility Retain
PSC/AFA-6 (Rev. 7/90)

R-88X

FLORIDA NORMALIZATION

1991 YEAR END CUMULATIVE BALANCE

YEAR	Ret & Pens State 4340.1221	Ret & Pens Federal 4340.1121	Soc Sec State 4340.1221	Soc Sec Federal 4340.1121	IDC State 4340.1221	IDC Federal 4340.1121
1986	415,786	3,286,205	127,476	1,007,546	33,322	279,185
1985	358,578	2,832,497	107,605	850,488	32,151	254,099
1984	282,510	2,232,837	93,576	739,587	26,423	193,026
1983	296,203	2,606,318	90,860	794,105	66,036	577,120
1982	237,239	2,073,491	65,768	574,810	64,632	563,069
1981	210,499	1,839,770	58,039	506,382	33,836	293,728
1980	37,969	331,684	9,451	62,605	15,043	131,508
1979	0	0	0	0	10,222	89,301
1978	0	0	0	0	48,397	393,090
1977	0	0	0	0	20,331	164,300
1976	0	0	0	0	7,581	120,331
1975	0	0	0	0	40,806	330,362
1974	0	0	0	0	65,926	333,693
TOTAL	1,840,564	13,202,802	552,775	4,535,923	464,728	3,928,834

State
Acct 4340.1221 2,858,067 ✓

Federal
Acct 4340.1121 23,687,139 ✓

TOTAL 26,545,226

FLORIDA NORMALIZATION

1991 YEARLY AMORTIZED AMOUNTS

YEAR	Ret & Pens State 7250.2290	Ret & Pens Federal 7250.2190	Soc Sec State 7250.2290	Soc Sec Federal 7250.2190	IDC State 7250.2290	IDC Federal 7250.2190
1986	70,260	555,153	21,536	178,209	7,250	57,298
1985	76,219	602,406	22,892	189,927	7,108	56,181
1984	85,419	675,123	25,807	203,970	6,767	53,326
1983	47,036	411,092	14,584	127,465	6,008	52,313
1982	44,511	389,023	12,575	109,906	6,472	56,564
1981	91,523	799,901	25,738	225,060	1,335	11,843
1980	84,334	737,076	22,503	196,676	672	3,871
1979	0	0	0	0	475	4,153
1978	0	0	0	0	2,880	31,856
1977	0	0	0	0	1,419	15,056
1976	0	0	0	0	1,896	18,580
1975	0	0	0	0	2,675	28,536
1974	0	0	0	0	4,923	51,288
TOTAL	499,282	4,169,776	143,633	1,214,213	49,880	434,167

State
Acct 7250.2290 694,797 ✓

Federal
Acct 7250.2190 5,818,156 ✓

TOTAL 6,512,953

08-11-92 01:07 AM

P004

305-371-8448

08-10-92 01:08PM P004 #37

FOIb01W 001764

P197

(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMMISSION
DOCUMENT / RECORD REQUEST

TO: Southern Bell Judy Butler
UTILITY: Southern Bell
FROM: Gabriela Leon
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 41 DATE OF REQUEST: 9/17/92
AUDIT PURPOSE: Rate Case - 920260-TL
REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY 9/27/92
(DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:

ITEM DESCRIPTION:

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

1) Please provide a payable printout of all the payments made in the test year to the following vendors:

First Union Nat'l Bank } and the accounts these were
 American Transtech } charged to.
 Goldman Sachs
 Georgeson & Co.

Provide a copy of the program used to generate this printout

TO: AUDIT MANAGER Gabby Leon DATE 11/2/92

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING. REFER TO RULE 25-22.006 F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Judy Butler, Asst. Mgr.
SIGNATURE AND TITLE OF RESPONDENT 0198

DISTRIBUTION:
Original: Utility Complete and Return to Auditor Pink: To FPSC Analyst Goldenrod: Audit File Copy Canary: Utility Retain
PSC/AFA-6 (Rev. 7/91)

(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMMISSION
DOCUMENT / RECORD REQUEST

TO: Judy Butler
UTILITY: Southern Bell
FROM: Gabriela Keow
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: ~~42~~ 42
AUDIT PURPOSE: Rate Case

DATE OF REQUEST: 9/21/92

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY (ASAP)
(DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:

ITEM DESCRIPTION:

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

Please provide the source documentation for the attached items: ex. journal entries, invoices, vouchers, contracts, and explanation of these items.

TO: AUDIT MANAGER Gabby Leon DATE 11/25/92

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Judy Butler, Asst. Mgr.
SIGNATURE AND TITLE OF RESPONDENT p199

DISTRIBUTION:

Original: Utility Complete and Return to Auditor Pink: To FPSC Analyst Goldenrod: Audit File Copy Canary: Utility Retain
PSC/AFA-6 (Rev. 7/90)

SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA
 ALL TRANSACTIONS FROM 1991 DETAIL RECORDS FOR FCC
 ACCOUNT 6512 TRANSACTION AMOUNTS LESS THAN <\$132,000>(NEGATIVE)
 SOURCE DATASET = PSC.SOBELL.DETAIL(MEMBERS)
 (AFAD-EDP PVCO1 DETAIL)

1

09/15/92

ACTIVITY DATE	GENERAL LEDGER ACCOUNT	SOURCE CODE	RESP CODE CHGD	TOTAL CONSIDERED REG & NONREG
682	9101 65121700	L01	JN2000000	150,733.52-
683	9101 65121700	JNTR	JN2000000	178,810.56-
684	9103 65121700	L01	JN2000000	143,813.84-
685	9107 65121700	L01	JN2000000	164,442.51-
686	9109 65121700	L01	JN2000000	184,892.36-
687	9116 65121700	L01	JN2000000	136,983.94-
688	9102 65122100	ATED	JN0000000	154,219.83-
689	9188 65126000	IAB	JN3101600	1,283,738.00-
690	9188 65126000	IAB	JN3101600	1,332,306.00-
GRAND TOTALS				3,728,838.46-
COUNT				9

P200

SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA
 ALL TRANSACTIONS FROM 1991 DETAIL RECORDS FOR FCC
 ACCOUNT 6531 TRANSACTION AMOUNTS LESS THAN <\$20,000>(NEGATIVE)
 SOURCE DATASET = PSC.SOBELL.DETAIL(NUMBERS)
 (AFAD-EDS FVCO1 DETAIL)

2

09/18/92

ACTIVITY DATE	GENERAL LEDGER ACCOUNT	SOURCE CODE	REF CODE CHGD	TOTAL COMBINED RES & MONRES
691	9101 65310000	ATSD	JJ0100000	37,876.15-
692	9102 65310000	ATSD	JJ0100000	35,158.61-
693	9103 65310000	ATSD	JMS101302	28,942.79-
694	9104 65310000	VOIP	JMS101302	30,805.02-
695	9105 65310000	ATSD	JMS101000	25,187.08-
696	9106 65310000	ATSD	JMS101000	26,850.27-
697	9107 65310000	ATSD	JJ0100000	26,008.57-
698	9108 65310000	ATSD	JJ0100000	25,430.64-
699	9111 65310000	ATSD	JM0401500	26,803.32-
700	9112 65310000	ATSD	JM0401500	26,828.15-
GRAND TOTALS				289,887.60-
COUNT	10			

p201

SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA
 SAMPLE SELECTION FROM 1991 DETAIL RECORDS FOR FCC
 ACCOUNT 6531 FOR TRANSACTIONS BETWEEN \$0 TO \$10,000
 SOURCE DATASET - PSC.SHELL-DETAIL(MEMBERS)
 (AFAD-EDP PVCO1 DETAIL)

3

09/15/92

ACTIVITY DATE	GENERAL LEDGER ACCOUNT	SOURCE CODE	RESP CODE CRCD	TOTAL COMBINED REG & POWERS
701	9101 65310000	VO1P	JMS101401	25.48
702	9101 65310000	VO1P	JMS101405	23.46
703	9101 65310000	VO1P	JMS105508	231.95
704	9101 65310000	VO1P	JMS101401	55.81
705	9101 65310000	VO1P	JMS101408	28.33
706	9101 65310000	VO1P	JMS101309	27.08
707	9102 65310000	VO1P	JMS105508	118.45
708	9102 65310000	VO1P	JMS101309	26.28
709	9102 65310000	VO1P	JMS103508	26.10
710	9102 65310000	VO1P	JMS105506	210.03
711	9102 65310000	VO1P	JMS105000	19.74
712	9102 65310000	VO1P	JMS101000	188.17
713	9103 65310000	VO1P	JMS101000	34.58
714	9103 65310000	VO1P	JMS401000	42.58
715	9104 65310000	VO1P	JMS401000	37.82
716	9104 65310000	VO1P	JMS401000	26.86
717	9107 65310000	VO1P	JMS401000	14.20
718	9107 65310000	VO1P	JMS401600	3,833.64
719	9107 65310000	VO1P	JMS401000	14.88
720	9108 65310000	VO1P	JMS401000	39.24
721	9108 65310000	VO1P	JMS401000	247.47
722	9108 65310000	VO1P	JMS401000	34.86
723	9108 65310000	VO1P	JMS401000	17.86
724	9108 65310000	VO1P	JMS401000	26.60
725	9108 65310000	VO1P	JMS401000	12.87
726	9110 65310000	VO1P	JMS401000	33.41
727	9110 65310000	VO1P	JMS401000	17.07
728	9110 65310000	VO1P	JMS401000	102.48
729	9110 65310000	VO1P	JMS401000	36.28
730	9110 65310000	VO1P	JMS401000	17.80
731	9111 65310000	VO1P	JMS401000	28.44
732	9111 65310000	VO1P	JMS401000	26.73
733	9111 65310000	VO1P	JMS401000	19.89
734	9111 65310000	VO1P	JMS401000	18.55
735	9112 65310000	VO1P	JMS401000	33.32
736	9112 65310000	VO1P	JMS401000	68.28
737	9112 65310000	VO1P	JMS401000	23.79
738	9112 65310000	VO1P	JMS401603	57.40
739	9112 65310000	VO1P	JMS401000	24.50
GRAND TOTALS				5,870.81

P202

SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA
 SAMPLE SELECTION FROM 1991 DETAIL RECORDS FOR FCC
 ACCOUNT 6531 FOR TRANSACTIONS BETWEEN \$10,000 TO \$20,000
 SOURCE DATASET = FSC.SORKEL.DETAIL(MEMBERS)
 (AFAD-KDS FVCO1 DETAIL)

PAGE 1

4

09/15/92

ACTIVITY DATE	GENERAL LEDGER ACCOUNT	SOURCE CODE	RESV CODE CHGD	TOTAL COMBINED RES & MONIES
740	9101	65310000	VO1P JMS101403	10,282.93
741	9101	65310000	VO1P JMS105407	10,433.26
742	9107	65310000	VO1P JMS10840A	13,895.66
743	9103	65310000	VO1P JMS101000	14,365.50
744	9105	65310000	VO1P JMS105000	14,896.63
745	9105	65310000	VO1P JMS101000	19,234.26
746	9106	65310000	VO1P JMO401501	10,203.95
747	9107	65310000	VO1P JMO401700	13,295.75
748	9112	65310000	VO1P JMO401700	10,326.22
GRAND TOTALS				116,654.06

P203

SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA
 ALL TRANSACTIONS FROM 1991 DETAIL RECORDS FOR FCC
 ACCOUNT 6531 TRANSACTION AMOUNTS GREATER THAN \$20,000
 SOURCE DATASET = PSC.SOBELL.DETAIL(MEMBERS)
 (AFAD-EDF FVCO1 DETAIL)

5

09/15/92

ACTIVITY DATE	GENERAL LEDGER ACCOUNT	SOURCE CODE	RESP CODE CHGD	TOTAL COMBINED REG & NONREG
749	9101	65310000	VO1P JMS101302	30,803.02
750	9102	65310000	VO1P JMS101302	28,842.79
751	9103	65310000	VO1P JMS101000	76,461.39
752	9103	65310000	VO1P JMS105000	20,831.40
753	9103	65310000	VO1P JMS101000	26,155.14
754	9103	65310000	VO1P JMS101000	24,025.13
755	9103	65310000	VO1P JMS101000	44,350.54
756	9104	65310000	VO1P JMS105000	24,556.60
757	9104	65310000	VO1P JMS105000	25,012.14
758	9104	65310000	VO1P JMS105000	20,106.31
759	9104	65310000	VO1P JMS101000	25,187.00
760	9104	65310000	VO1P JMS105000	21,601.41
761	9105	65310000	VO1P JMS101000	21,219.17
762	9105	65310000	VO1P JMS101000	26,850.37
763	9105	65310000	VO1P JMS101000	44,872.37
764	9105	65310000	VO1P JMS101000	37,418.87
765	9106	65310000	VO1P JMS101700	23,857.57
766	9106	65310000	ATSD JJ0100000	26,003.57
767	9107	65310000	VO1P JMS101501	20,302.83
768	9107	65310000	VO1P JJ0100000	25,430.64
769	9107	65310000	VO1P JMS101500	20,453.67
770	9109	65310000	VO1P JMS101603	29,697.71
771	9109	65310000	VO1P JMS101500	21,832.39
772	9110	65310000	VO1P JMS101700	22,784.60
773	9110	65310000	VO1P JMS101700	35,768.42
774	9110	65310000	VO1P JMS101500	26,803.32
775	9111	65310000	VO1P JMS101500	26,828.13
776	9111	65310000	ATSD JJ0100000	27,074.89
777	9112	65310000	VO1P JMS101500	27,282.49
ND TOTAL				833,117.90
ST	-	-	29	

P204

SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA
 SAMPLE SELECTION FROM 1991 DETAIL RECORDS FOR FCC
 ACCOUNT 6613 FOR TRANSACTIONS BETWEEN \$0 TO \$40,000
 SOURCE DATASET = PSC.SBELL.DETAIL(MEMBERS)
 (AFAD-RDP PVCO1 DETAIL)

09/16/92

ACTIVITY DATE	GENERAL LEDGER ACCOUNT	SOURCE CODE	RESP CODE CROD	TOTAL COMBINED REG & NONREG
778	9102 66130000	VO1P	JW4003000	7,625.00
779	9103 66130000	ATEA	JW4003000	4.83
780	9104 66130000	VO1P	JW4004000	1,329.48
781	9104 66130000	ATEA	JW4003000	140.86
782	9106 66130000	ATEA	JW4003000	76.20
783	9107 66130000	ATEA	JD1101000	13.68
784	9108 66130000	FO1P	JC3203000	20.73
785	9108 66130000	ATEA	JD1101000	13.68
786	9110 66130000	VO1P	JW4002000	802.93
787	9111 66130000	ATEA	JW4000000	1,999.25
788	9112 66130000	VO1P	JC3203000	53.75
GRAND TOTALS				12,082.09

p205

SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA
 SAMPLE SELECTION FROM 1991 DETAIL RECORDS FOR FCC
 ACCOUNT 6613 FOR TRANSACTIONS BETWEEN \$40,000 TO \$80,000
 SOURCE DATASET = PSC-SOBELL.DETAIL(MEMBERS)
 (AFAD-EDF PVCO1 DETAIL)

PAGE 1

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09/16/92

ACTIVITY DATE	GENERAL LEDGER ACCOUNT	SOURCE CODE	RESP CODE CHGD	TOTAL COMBINED REG & MONTHS
789	9104 66130000	VOIF	JW4D04000	45,142.60
790	9105 66130000	ATRA	JW4D00000	61,337.21
791	9106 66130000	ATRA	JD0000000	73,260.55
792	9108 66130000	VOIF	JW4D04000	73,005.31
793	9108 66130000	VOIF	JW4D02000	69,719.42
794	9109 66130000	ATRA	JD0000000	70,881.27
795	9112 66130000	VOIF	JW4D03000	40,806.56
796	9112 66130000	VOIF	JW4D02000	44,831.75
GRAND TOTALS				478,884.67

p206

F01B01W 001773

SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA
 SAMPLE SELECTION FROM 1991 DETAIL RECORDS FOR FCC
 ACCOUNT 6613 FOR TRANSACTIONS BETWEEN \$80,000 TO \$120,000
 SOURCE DATASET = PSC.SCBELL.DETAIL(MEMBERS)
 (AFAD-EDF PVCO1 DETAIL)

8

09/16/92

ACTIVITY DATE	GENERAL LEDGER ACCOUNT	SOURCE CODE	RESP CODE	TOTAL COMBINED REG & MONREG
797	9101 66130000	ATHA	JD0000000	94,787.63
798	9103 66130000	VO1P	JW4D02000	118,388.00
799	9104 66130000	VO1P	JW4D02000	99,663.75
800	9110 66130000	VO1P	JW4D03000	102,115.00
801	9110 66130000	VO1P	JW4D02000	100,857.25
GRAND TOTALS				515,811.63

P207

SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA
 ALL TRANSACTIONS FROM 1991 DETAIL RECORDS FOR FCC
 ACCOUNT 6613 TRANSACTION AMOUNTS GREATER THAN \$120,000
 SOURCE DATASET = PSC.SOBELL.DETAIL(MONTHS)
 (AFAD-EDS FVCO1 DETAIL)

PAGE 1

9

09/16/92

ACTIVITY DATE	GENERAL LEDGER ACCOUNT	SOURCE CODE	RESP CODE	TOTAL COMBINED REG & MONIES
202	9101 66130000	VO1P	JW4D02000	371,677.80
203	9102 66130000	VO1P	JW4D02000	381,872.20
204	9103 66130000	VO1P	JW4D02000	143,553.00
205	9103 66130000	VO1P	JW4D02000	372,645.00
206	9104 66130000	VO1P	JW4D02000	156,895.01
207	9104 66130000	VO1P	JW4D02000	458,820.00
208	9104 66130000	VO1P	JW4D02000	300,680.90
209	9104 66130000	VO1P	JW4D02000	276,698.00
210	9107 66130000	VO1P	JW4D02000	218,478.00
211	9108 66130000	VO1P	JW4D04000	266,875.00
212	9108 66130000	VO1P	JW4D04000	153,743.00
213	9108 66130000	VO1P	JW4D02000	506,729.00
214	9108 66130000	VO1P	JW4D02000	269,061.38
215	9110 66130000	VO1P	JW4D04000	339,850.00
216	9110 66130000	VO1P	JW4D04000	154,882.00
217	9110 66130000	VO1P	JW4D04000	701,205.00
218	9110 66130000	VO1P	JW4D02000	132,922.03
219	9110 66130000	VO1P	JW4D03000	157,830.00
220	9110 66130000	VO1P	JW4D02000	149,872.64
221	9110 66130000	VO1P	JW4D02000	301,129.00
222	9111 66130000	VO1P	JW4D03000	315,688.00
223	9111 66130000	VO1P	JW4D04100	133,643.00
224	9111 66130000	VO1P	JW4D04100	600,170.00
225	9112 66130000	VO1P	JW4D02000	128,103.00
226	9112 66130000	VO1P	JW4D02000	581,595.00
227	9112 66130000	VO1P	JW4D04100	433,325.00
228	9112 66130000	VO1P	JW4D03000	196,110.00
229	9112 66130000	VO1P	JW4D02000	142,133.25
230	9112 66130000	VO1P	JW4D04000	211,024.46
231	9112 66130000	VO1P	JW4D02000	193,821.25
TOTALS				6,950,831.94

CLIFF

10

p208

SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA
 ALL TRANSACTIONS FROM 1991 DETAIL RECORDS FOR FCC
 ACCOUNT 6728 TRANSACTION AMOUNTS LESS THAN <\$200,000>(NEGATIVE)
 SOURCE DATASET = PSC-SHELL-DETAIL(MEMBERS)
 (AFAD-RDP FCC01 DETAIL)

PAGE = 1

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09/16/92

ACTIVITY	GENERAL	SOURCE	RES	TOTAL	
DATE	LEDGER	CODE	CODE	COMBINED	
	ACCOUNT		CHGD	REG & NONREG	
832	9101	67281300	ATHA	JJ0000000	2,003,045.94-
833	9105	67281300	ATHA	JJ0000000	237,409.70-
834	9105	67281300	ATHA	JJ0000000	237,409.70-
835	9112	67281300	ATHA	JJ0000000	612,276.64-
836	9101	67281900	ATHA	JJ0000000	627,946.17-
837	9101	67281900	BENEX	JJ0000000	4,247,868.33-
838	9101	67281900	BENEX	JJ0000000	10,848,708.33-
839	9102	67281900	ATHA	JJ0000000	830,374.61-
840	9102	67281900	BENEX	JJ0000000	11,169,643.63-
841	9102	67281900	BENEX	JJ0000000	3,288,844.37-
842	9103	67281900	ATHA	JJ0000000	592,836.88-
843	9103	67281900	BENEX	JJ0000000	10,203,215.06-
844	9103	67281900	BENEX	JJ0000000	4,418,760.48-
845	9104	67281900	ATHA	JJ0000000	703,892.33-
846	9104	67281900	BENEX	JJ0000000	3,360,393.60-
847	9104	67281900	BENEX	JJ0000000	10,412,980.46-
848	9105	67281900	ATHA	JJ0000000	759,559.10-
849	9105	67281900	BENEX	JJ0000000	4,224,273.20-
850	9105	67281900	BENEX	JJ0000000	8,226,915.38-
851	9106	67281900	ATHA	JJ0000000	556,320.18-
852	9106	67281900	BENEX	JJ0000000	3,543,723.91-
853	9106	67281900	BENEX	JJ0000000	9,858,821.35-
854	9107	67281900	ATHA	JJ0000000	303,846.24-
855	9107	67281900	BENEX	JJ0000000	3,366,219.87-
856	9107	67281900	BENEX	JJ0000000	10,148,052.73-
857	9108	67281900	ATHA	JJ0000000	712,122.82-
858	9108	67281900	BENEX	JJ0000000	10,408,015.48-
859	9108	67281900	BENEX	JJ0000000	1,903,237.35-
860	9109	67281900	ATHA	JJ0000000	361,415.07-
861	9109	67281900	BENEX	JJ0000000	10,174,511.38-
862	9109	67281900	BENEX	JJ0000000	2,760,125.02-
863	9110	67281900	ATHA	JJ0000000	265,745.43-
864	9110	67281900	ATHA	JJ0000000	513,827.03-
865	9110	67281900	BENEX	JJ0000000	2,105,640.30-
866	9110	67281900	BENEX	JJ0000000	9,979,959.45-
867	9111	67281900	ATHA	JJ0000000	832,955.88-
868	9111	67281900	ATHA	JJ0000000	265,745.43-
869	9111	67281900	BENEX	JJ0000000	9,880,313.62-
870	9111	67281900	BENEX	JJ0000000	2,597,455.59-
871	9112	67281900	ATHA	JJ0000000	442,784.57-
872	9112	67281900	BENEX	JJ0000000	1,423,156.46-
873	9101	67282000	JMTR	JAL410000	6,143,495.94-
874	9102	67283000	ATHA	JJ0000000	350,000.00-
875	9103	67283000	ATHA	JJ0000000	214,807.56-
876	9103	67283000	ATHA	JJ0000000	214,807.56-
877	9103	67283000	ATHA	JJ0000000	214,807.56-
878	9101	67289000	ATHA	JJ0000000	444,003.81-

p209

SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA
 ALL TRANSACTIONS FROM 1991 DETAIL RECORDS FOR FCC -
 ACCOUNT 6728 TRANSACTION AMOUNTS LESS THAN <\$200,000>(NEGATIVE)
 SOURCE DATASET = FSC.SOBELL.DETAIL(MEMBERS)
 (AFAD-EDF FVCO1 DETAIL)

11

09/16/92

ACTIVITY DATE	GENERAL LEDGER ACCOUNT	SOURCE CODE	RESP CODE CHGS	TOTAL COMBINED REG & NONREG
878	9101 67289000	ATSD	JN2000000	288,310.12-
879	9102 67289000	IAB	JJ0000000	3,241,833.45-
880	9102 67289000	JWTR	JJ0000000	2,014,803.07-
881	9103 67289000	ATRA	JJ0000000	1,159,770.35-
882	9103 67289000	JWTR	JJ0000000	1,886,854.32-
883	9103 67289000	ATSD	JN2000000	1,216,627.65-
884	9105 67289000	IAB	JJ0000000	381,191.29-
885	9105 67289000	JWTR	JJ0000000	3,241,833.45- <i>mm</i>
886	9105 67289000	ATRA	JJ0000000	233,929.84-
887	9105 67289000	ATSD	JN2000000	391,633.86-
888	9107 67289000	ATRA	JJ0000000	336,225.87-
889	9107 67289000	ATSD	JN2000000	561,183.25-
890	9110 67289000	ATRA	JJ0000000	240,250.91-
891	9110 67289000	ATSD	JJ0000000	2,229,442.80-
892	9110 67289000	ATSD	JN2000000	593,211.51-
893	9111 67289000	ATSD	JJ0000000	2,654,574.82-
894	9111 67289000	ATSD	JN2100000	404,373.34-
895	9111 67289000	ATSD	JN2100000	212,250.00-
896	9112 67289000	ATSD	JN2000000	640,194.40-
GRAND TOTALS				189,322,344.40-
COUNT				

66

210

SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA
 SAMPLE SELECTION FROM 1981 DETAIL RECORDS FOR FCC
 ACCOUNT 6728 FOR TRANSACTIONS BETWEEN \$0 TO \$12,000
 SOURCE DATASET = FSC-SHELL-DETAIL(MEMBERS)
 (AFAD-EDP FVCO1 DETAIL)

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09/16/82

ACTIVITY DATE	GENERAL LEDGER ACCOUNT	SOURCE CODE	REF CODE	TOTAL COMBINED REG & MONIES
897	9103	67281100	FOLF JAB000000	479.50
898	9105	67281100	FOLF JAB000000	738.50
899	9101	67284000	IAS JASAS4000	2.54
900	9101	67285000	FOLF JD1403301	89.91
901	9101	67285000	FOLF JMS105300	284.17
902	9105	67285000	ATHA JMS050000	10.32
903	9106	67285000	RENEX JD1001500	11.67
904	9107	67285000	VOLF JMS050100	1.61
905	9107	67285000	FOLF JD1001101	.18
906	9108	67285000	JEXF JMS050106	414.84
907	9109	67285000	RENEX JD1001100	20.68
908	9110	67285000	VOLF JMS05100	9.86
909	9110	67285000	RENEX JMS05103	.12
910	9111	67285000	FOLF JMS05105	7.15
911	9111	67285000	ATHA JMS05000	9.59
GRAND TOTALS				2,080.34

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SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA
 SAMPLE SELECTION FROM 1991 DETAIL RECORDS FOR FCC
 ACCOUNT 6728 FOR TRANSACTIONS BETWEEN \$12,000 TO \$68,000
 SOURCE DATASET = PSC.SOBELL.DETAIL(MEMBERS)
 (AFAD-EDF SVC01 DETAIL)

PAGE 1

13

09/16/92

ACTIVITY DATE	GENERAL LEDGER ACCOUNT	SOURCE CODE	RISF CODE CHGO	TOTAL COMBINED REG & SORREG
912	9103 67281400	ATRA	JAB000000	22,046.08
913	9102 67284000	ATRA	JAB000000	13,753.07
914	9108 67284000	ATRA	JJ0000000	29,116.17
915	9101 67285000	VO1P	JW1100000	14,775.50
916	9101 67285000	ATED	JBC000000	48,894.89
917	9108 67285000	VO1P	JT2E10000	36,607.58
918	9101 67289000	ATRA	JT1000000	20,570.37
919	9112 67289000	ATRA	JD0000000	67,809.25
GRAND TOTALS				253,774.91

Filed

SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA
SAMPLE SELECTION FROM 1991 DETAIL RECORDS FOR FCC
ACCOUNT 6728 FOR TRANSACTIONS BETWEEN \$68,000 TO \$116,000
SOURCE DATASET = PSC.SCBELL.DETAIL(MEMBERS)
(AFAD-EDF PVCO1 DETAIL)

PAGE 1

(14)

09/16/92

ACTIVITY	GENERAL	SOURCE	RESP	TOTAL
DATE	LEDGER	CODE	CODE	COMBINED
	ACCOUNT		CHGD	REG & MONREG
920	9102	67289000	ICXEN JJ0000000	91,293.00
GRAND TOTALS				91,293.00

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F01B01W 001780

SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA
SAMPLE SELECTION FROM 1991 DETAIL RECORDS FOR FCC
ACCOUNT 6728 FOR TRANSACTIONS BETWEEN \$116,000 TO \$200,000
SOURCE DATASET = FSC-SORBELL-DETAIL(MEMBERS)
(AFAD-EDF FVCO1 DETAIL)

PAGE 1

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09/16/92

ACTIVITY DATE	GENERAL LEDGER ACCOUNT	SOURCE CODE	RESP CODE	TOTAL COMBINED RES & MONRES
921	9101	67282000	ATEA JJ00000000	130,638.78
922	9110	67283000	ATEA JJ00000000	182,303.62
923	9105	67288000	ATED JJ00000000	154,870.00
GRAND TOTALS				467,812.40

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(16)

SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA
 ALL TRANSACTIONS FROM 1991 DETAIL RECORDS FOR FCC
 ACCOUNT 8728 TRANSACTION AMOUNTS GREATER THAN \$200,000
 SOURCE DATASET = PSC.SORREL.DETAIL(MEMBERS)
 (AFAD-888 PFC01 DETAIL)

PAGE 1

09/16/92

ACTIVITY DATE	GENERAL LEDGER ACCOUNT	SOURCE CODE	RESP CODE CRGD	TOTAL COMBINED RES & BONES	
9101	87281300	ATRA	JJ0000000	396,886.48	
9106	87281300	ATRA	JJ0000000	237,409.70	
9101	87281400	V01P	JAB000000	985,214.04	
9101	87281400	V01P	JAB000000	664,213.32	
9102	87281400	V01P	JAB000000	982,437.38	
9102	87281400	V01P	JAB000000	664,047.80	
9103	87281400	V01P	JAB000000	981,081.94	
9103	87281400	V01P	JAB000000	665,752.11	
9104	87281400	V01P	JAB000000	665,836.21	
924	9104	87281400	V01P	JAB000000	976,327.56
9105	87281400	V01P	JAB000000	667,158.92	
9105	87281400	V01P	JAB000000	972,578.06	
9106	87281400	V01P	JAB000000	665,375.92	
9106	87281400	V01P	JAB000000	989,858.19	
9107	87281400	V01P	JAB000000	969,626.22	
9107	87281400	V01P	JAB000000	696,824.86	
9108	87281400	V01P	JAB000000	923,069.68	
9108	87281400	V01P	JAB000000	694,134.34	
9109	87281400	V01P	JAB000000	954,902.72	
9109	87281400	V01P	JAB000000	697,397.41	
9110	87281400	V01P	JAB000000	954,147.87	
9110	87281400	V01P	JAB000000	688,151.96	
9111	87281400	V01P	JAB000000	736,377.70	
925	9111	87281400	V01P	JAB000000	1,249,718.91
926	9112	87281400	V01P	JAB000000	1,343,928.72
9112	87281400	V01P	JAB000000	700,101.57	
927	9101	87281900	BEWEX	JAB000000	4,247,660.23
928	9101	87281900	BEWEX	JAB000000	10,848,708.33
929	9101	87281900	ATRA	JAB000000	827,946.17
9102	87281900	ATRA	JAB000000	830,374.61	
9102	87281900	BEWEX	JAB000000	3,288,844.37	
9102	87281900	BEWEX	JAB000000	11,169,643.63	
9103	87281900	BEWEX	JAB000000	10,203,215.06	
9103	87281900	BEWEX	JAB000000	4,418,760.48	
9103	87281900	ATRA	JAB000000	592,836.88	
9104	87281900	BEWEX	JAB000000	3,360,393.40	
9104	87281900	BEWEX	JAB000000	10,412,980.46	
9104	87281900	ATRA	JAB000000	703,892.33	
9105	87281900	BEWEX	JAB000000	4,224,273.20	
9105	87281900	BEWEX	JAB000000	8,228,915.38	
9105	87281900	ATRA	JAB000000	759,858.10	
9106	87281900	BEWEX	JAB000000	3,343,723.91	
9106	87281900	BEWEX	JAB000000	9,858,821.35	
9106	87281900	ATRA	JAB000000	556,328.18	
9107	87281900	BEWEX	JAB000000	3,368,219.87	
9107	87281900	BEWEX	JAB000000	10,148,052.73	
9107	87281900	ATRA	JAB000000	503,848.24	

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SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA
 ALL TRANSACTIONS FROM 1991 DETAIL RECORDS FOR FCC
 ACCOUNT 6728 TRANSACTION AMOUNTS GREATER THAN \$200,000
 SOURCE DATASET = FSC.SORILL.DETAIL(MEMBERS)
 (AVAD-RSE PV001 DETAIL)

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09/16/92

ACTIVITY DATE	GENERAL LEDGER ACCOUNT	SOURCE CODE	RESP CODE	TOTAL COMBINED RES & HOURS	
9108	67281900	BENEX	JAB000000	1,903,237.55	
9108	67281900	BENEX	JAB000000	10,408,015.48	
9108	67281900	ATEA	JAB000000	712,122.82	
9109	67281900	ATEA	JAB000000	381,815.07	
9109	67281900	BENEX	JAB000000	10,174,511.38	
9109	67281900	BENEX	JAB000000	2,780,125.02	
9110	67281900	BENEX	JAB000000	9,879,859.45	
9110	67281900	ATEA	JAB000000	513,827.03	
9110	67281900	BENEX	JAB000000	2,105,840.30	
9111	67281900	ATEA	JAB000000	812,855.89	
9111	67281900	BENEX	JAB000000	9,880,313.62	
9111	67281900	BENEX	JAB000000	2,897,458.59	
9112	67281900	ATEA	JJ0000000	531,490.86	
9112	67281900	ATEA	JAB000000	442,784.87	
9112	67281900	BENEX	JAB000000	1,423,156.46	
9112	67281900	BENEX	JAB000000	6,143,495.94	
9101	67282000	VOIP	JAL410000	350,000.00	
9110	67282000	VOIP	JAL410000	875,000.00	
9111	67282000	VOIP	JAL410000	275,000.00	
930	9112	67282000	JWER	JAL400000	2,000,000.00
9102	67283000	ATEA	JJ0000000	294,724.83	
9103	67283000	ATEA	JJ0000000	323,724.89	
9109	67283000	ATEA	JJ0000000	284,820.32	
9110	67283000	ATEA	JJ0000000	202,551.07	
931	9112	67283000	VOIP	JJ2830000	1,000,763.88
9101	67287100	ATED	JJ0000000	1,739,283.00	
9102	67287100	ATED	JJ0000000	1,739,830.00	
9103	67287100	ATED	JJ0000000	1,722,508.00	
9104	67287100	ATED	JJ0000000	1,717,239.00	
9105	67287100	ATED	JJ0000000	1,785,225.00	
9106	67287100	ATED	JJ0000000	1,779,926.00	
9107	67287100	ATED	JJ0000000	1,789,018.00	
9108	67287100	ATED	JJ0000000	1,746,382.00	
9109	67287100	ATED	JJ0000000	1,773,968.00	
9110	67287100	ATED	JJ0000000	1,810,013.00	
9111	67287100	ATED	JJ0000000	1,856,203.00	
9112	67287100	ATED	JJ0000000	1,702,461.00	
9101	67289000	ATEA	JJ0000000	537,381.89	
9101	67289000	ATED	JJ0000000	516,818.32	
9101	67289000	ATED	JJ2000000	1,116,629.54	
133	9101	67289000	IAB	JJ0000000	459,619.78
9102	67289000	VOIP	JJ0000000	905,354.00	
9102	67289000	VOIP	JJ0000000	1,109,249.07	
9102	67289000	ATED	JJ0000000	516,818.32	
9102	67289000	ATED	JJ2000000	462,256.85	
734	9102	67289000	JWER	JJ0000000	3,241,933.65
9103	67289000	ATED	JJ0000000	516,818.32	

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SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA
 ALL TRANSACTIONS FROM 1991 DETAIL RECORDS FOR FCC
 ACCOUNT 6728 TRANSACTION AMOUNTS GREATER THAN \$200,000
 SOURCE DATABASE = FSC-SHELL DETAIL(MEMBERS)
 (AFAD-SDS PV001 DETAIL)

18

09/16/92

ACTIVITY DATE	GENERAL LEDGER ACCOUNT	SOURCE CODE	REF CODE CODE	TOTAL COMBINED RES & MESSAGES
	9103	67289000	VOIP JJ0000000	854,328.80
	9103	67289000	VOIP JJ0000000	414,324.28
	9104	67289000	ATED JJ0000000	516,918.32
935	9105	67289000	ATED JJ0000000	516,918.32
	9105	67289000	IAM JJ0000000	3,252,727.28
	9105	67289000	ATED JN2000000	373,330.32
	9106	67289000	ATED JJ0000000	516,918.32
	9107	67289000	ATED JJ0000000	333,422.08
	9107	67289000	ATED JJ0000000	516,918.32
	9107	67289000	ATED JN2000000	549,677.05
	9108	67289000	ATED JJ0000000	516,918.32
936	9109	67289000	ATED JJ0000000	13,385,878.00
	9109	67289000	ATED JJ0000000	516,918.32
	9109	67289000	ATED JN2000000	204,180.48
	9109	67289000	ATED JJ0000000	2,677,919.83
	9110	67289000	ATED JN2000000	445,437.81
	9110	67289000	ATED JJ0000000	1,967,099.60
	9110	67289000	ATED JJ0000000	516,918.32
	9111	67289000	ATED JAB000000	275,342.08
	9111	67289000	ATED JJ0000000	448,131.90
	9111	67289000	ATED JJ0000000	516,918.32
937	9112	67289000	ATED JJ0000000	2,654,574.52
	9112	67289000	ATED JJ0000000	516,918.32
	9112	67289000	ATED JJ0000000	288,103.87
	9112	67289000	ATED JJ0000000	221,422.56
GRAND TOTALS				253,183,303.35
COUNT			119	

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(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMMISSION
DOCUMENT / RECORD REQUEST

TO: Judy Butler
UTILITY: So. Bell
FROM: Gabriela Leon
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)
DATE OF REQUEST: 9/22/92

REQUEST NUMBER: 43
AUDIT PURPOSE: Rate Case

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY (ASAP)
(DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:
ITEM DESCRIPTION: INCIDENT TO AN INQUIRY
 OUTSIDE OF AN INQUIRY

Please reconcile the cost rate attached.

TO: AUDIT MANAGER Gabriela Leon DATE 10-2-92

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING. REFER TO RULE 25-22.006 F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Judy Butler, Asst. Mgr.
SIGNATURE AND TITLE OF RESPONDENT

DISTRIBUTION:
Original: Utility Complete and Return to Auditor Pink: To FPSC Analyst Goldenrod: Audit File Copy Canary: Utility Retain
PSC/AFA-6 (Rev. 7/90)

F01B01W 001785

SUMMARY OF JURISDICTIONAL CAPITAL STRUCTURE AND COST RATES
BellSouth Telecommunications Basis
(000)

FLORIDA PUBLIC SERVICE COMMISSION
Company: Southern Bell Telephone & Telegraph
Docket No. 920260-7L
Test Year: 1991

Schedule A-2c
Page 1 of 1
Witness Responsible _____

Check Whether Data Is:
Historic [X] or Projected []
Average [X] or Year End []

Line No.	(1) Capital Structure Item	(2)	(3)	(4)	(5)
		Jurisdictional Capital Structure As Determined By Commission in Last Case 0	Jurisdictional Capital Structure As Requested By Company in Current Case 00	Jurisdictional Cost Rates As Determined By Commission in Last Case 1	Jurisdictional Cost Rates As Requested By Company in Current Case 00
		Ended 12/31/90 (Forecasted)	Ended 12/31/91 (Actual Adjusted)		Ended 12/31/91 (Actual)
1.	Long-Term Debt	\$1,026,516	\$1,106,570	8.80%	8.73%
2.	Short-Term Debt	194,017	134,000	6.45%	6.05%
3.	Preferred Stock	0	0	0.00%	0.00%
4.	Customer Deposits	46,858	55,183	7.73%	0.25%
5.	Common Equity	1,959,174	2,053,693	13.20%	NA *
6.	Cost Free Capital 0	811,818	799,172	0.00%	0.00%
7.	Investment Tax Credits	171,677	148,254	11.71%	NA *
9.	Other (Explain)				
10.	Total Capital	\$4,212,060	\$4,296,952		

Why doesn't this rate track to the rate on page 2.

0 Includes Deferred Tax Credits Less Cost (Pre-'70)

* Southern Bell, in filing the Minimum Filing Requirements package, has not requested any change in its currently authorized return on equity.

0 Investor-supplied capital spread based on Southern Bell (4 states) capital structure and Southern Bell cost rates are used for Long-Term and Short-Term Debt.

00 Investor-supplied capital spread based on BellSouth Telecommunications (9 states) capital structure and BellSouth Telecommunications cost rates are used for Long-Term and Short-Term Debt.

Supporting Schedules: 0-1 (page 1a, BellSouth Telecommunications Basis), 0-9

FOIb01W 001785

P 2191

(BU)

5/18/92

December, 1991

Long-Term Debt
Avg Cost Rate

LA & GA

	<u>Amount</u> <u>(\$000)</u>	<u>Int. Chgs.</u> <u>(\$000)</u>	<u>Cost</u> <u>Rate</u>
Dec 90 (1/2) ⁺²⁴³¹²²⁸ _{715,014}	~\$1,715,614	\$151,252	8.82%
Jan 91	~ \$3,431,255	\$302,147	8.81%
Feb 91	~ \$3,432,387	\$302,423	8.81%
Mar 91	~ \$3,421,682	\$302,029	8.83%
Apr 91	~ \$3,422,252	\$301,310	8.80%
May 91	~ \$3,428,264	\$299,703	8.74%
Jun 91	~ \$3,428,125	\$304,022	8.87%
Jul 91	~ \$3,428,311	\$301,877	8.81%
Aug 91	~ \$3,428,392	\$301,777	8.80%
Sep 91	~ \$3,428,511	\$301,774	8.80%
Oct 91	~ \$3,428,427	\$301,596	8.80%
Nov 91	~ \$3,429,052	\$301,737	8.80%
Dec 91 (1/2)	<u>\$1,714,664</u> $\frac{33-1}{1}$	<u>\$150,875</u> $\frac{33-8}{1}$	<u>8.80%</u>
Total	\$41,136,936	\$3,622,522	8.81%
Average	<u>\$3,428,078</u> $\frac{31-1}{1}$	\$301,877	<u>8.81%</u>

Printed on: 17-Jan-92

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(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMMISSION
DOCUMENT / RECORD REQUEST

TO: Judy Butler
UTILITY: Southern Bell
FROM: Gabriela Leon
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 44
AUDIT PURPOSE: Rate Case

DATE OF REQUEST: 9/22/92

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY (ASAP)
(DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:

ITEM DESCRIPTION:

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

Please provide an explanation as to why the adjustment of \$25,516 (see attached), is no longer applicable.

TO: AUDIT MANAGER Gabby Leon

DATE 10/15/92

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING. REFER TO RULE 25-22.006 F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Judy Butler, Asst. Mgr.
SIGNATURE AND TITLE OF RESPONDENT p22

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FLORIDA PUBLIC SERVICE COMMISSION
DOCUMENT / RECORD REQUEST

TO: Judy Butler
UTILITY: So. Bell
FROM: Gabriela Leon
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 45
AUDIT PURPOSE: Kate Case

DATE OF REQUEST: 9/22/92

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY (ASAP)
(DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:
ITEM DESCRIPTION: INCIDENT TO AN INQUIRY
 OUTSIDE OF AN INQUIRY

Please provide the copy of ^{or general} ~~the~~ ~~account~~ ~~numbers~~ ~~from~~ ~~Atlanta~~ ~~the~~ following

- 4510 COMMON Stock
- 4550 HQA CONTROL
- 1407 Unauthorized Debt Issue
- 4200's LTD
- 4020 Notes Pay
- 4050 Current Maturities
- 4060 || L.T. leases
- 4120.2 Other Accrued Liabilities.

TO: AUDIT MANAGER Gabriela Leon DATE 9/25/92

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Judy Butler, Audit. Mgr
SIGNATURE AND TITLE OF RESPONDENT
P222

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FLORIDA PUBLIC SERVICE COMMISSION
DOCUMENT / RECORD REQUEST

TO: Judy Butler
UTILITY: Southern Bell
FROM: Gabriela Leon
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)
DATE OF REQUEST: 9/27/92

REQUEST NUMBER: 46
AUDIT PURPOSE: Rate Case

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY (ASAP)
(DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

Please provide a reconciliation to the attached schedules.

TO: AUDIT MANAGER Gabby Leon DATE 10/14/92

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Judy Butler, Dist. Mgr.
SIGNATURE AND TITLE OF RESPONDENT

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p223
PSC/AFA-6 (Rev. 7/90)

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Reconcile the total capital structure (as shown on Schedule B-1a) with the jurisdictional 13-month average rate base for the corresponding time period (as shown on Schedule B-3b). Provide this schedule for the test year, and the prior year if the test year is projected.

Type of Data Shown:
1 Historical Test Year Ended 12/31/91
 ___ Projected Test Year Ended ___/___/___
 ___ Prior Test Year Ended ___/___/___
 Witness:

COMPANY: Southern Bell

DOCKET NO.: 920260-TL

Line No	Description	Long-Term Debt (1)	Short-Term Debt (2)	Preferred Stock	Customer Deposits	Common Equity (3)	Tax Credits Zero Cost	Tax Credits Weighted Cost	Deferred Inc. Taxes	Total
1	Total Southern Bell									
2	per Books (000)	3,420,000	532,653	0	103,677	6,665,505	613	411,400	2,260,430	13,982,370
3	Allocation Percentage	42.13%	42.13%	N/A	N/A	42.13%	N/A	N/A	N/A	N/A
4										
5	Florida	1,444,361	224,425	0	54,382	2,008,373	179	194,537	772,850	3,679,134
6	Allocation Percentage	99.11%	99.11%	N/A	98.24%	99.11%	99.59%	99.62%	99.61%	N/A
7										
8	Regulated Florida	1,431,353	222,435	0	53,423	2,783,491	178	193,824	967,154	3,652,059
9	Intrastate 1	73,162	73,162	N/A	73,162	73,162	72.78%	74,882	74,992	N/A
10										
11	Intrastate, unadjusted	1,047,344	162,734	0	39,083	2,036,437	130	145,130	723,252	4,136,123
12	Specific Adjustments:									
13 a.	Customer Deposits				13,277					13,277
14 b.	WECB Tax Credits								33,366	33,366
15 c.	WFF Transition, 1991-92								6,210	6,210
16 d.	WFF Transition, 1992-93								6,210	6,210
17 e.	WEN Transition, 1991-92								3,500	3,500
18 f.	WEN Transition, 1992-93								2,750	2,750
19 g.	Reorganization								206	954
20 h.	1992 Depreciation						0		302	3,322
21 i.	1993 Depreciation						1		723	8,443
22 j.	1992 Impact-Depreciation						0		11	120
23 k.	1993 Impact-Depreciation						(10)		(200)	(3,932)
24										
25	Subtotal	1,047,344	162,734	0	54,382	2,036,437	131	146,162	787,440	4,234,573
26	1. 85% Capital Structure	43,162	(50,603)			(12,599)				(10)
27										
28	Subtotal	1,090,506	132,133	0	54,382	2,023,800	131	146,162	787,440	4,234,573
29										
30	Pre Data Adjustments	16,064	1,944	0	801	29,813	2	2,152	11,400	62,378
31										
32										
33	Jurisdictional									
34	Capital Structure	1,106,570	134,000	0	55,183	2,053,613	133	148,254	799,039	4,296,951
35										
36	Percent of Total									
37	Capital	23.73%	3.12%	0.00%	1.20%	47.77%	0.00%	3.43%	18.50%	100.00%

(1) Includes total long-term debt from Schedule B-3b and Account 1407, Unamortized Bond Issuance Expense.
 (2) Includes accounts 4920, 4930, and 4960.
 (3) Includes Account 4120.2000, Accrued Dividends as follows: Southern Bell, 67,634; Florida Regulated, 29,000; Intrastate, 21,275.

Supporting Schedules: B-3b, B-1 Recap Schedules: A-2c

FOI B01M 001791

0224

FLORIDA PUBLIC SERVICE COMMISSION
 Company Southern Bell
 Docket No. 926264-TL
 Test Year 1991

Investment Tax Credits - Analysis
 Total Credits

Schedule D-14a
 Page 1a of 3
 Witness Responsible

Check Whether Data is:
 Historic (H) or Projected ()
 Average (A) or Year End (X)

Line No.	Year/Month	Type of ITC 32					Type of ITC 42										
		Amount Realized		Amortization			Amount Realized		Amortization			Ending Balance					
		Beginning Balance	Current Year	Prior Year Adjustment	Current Year	Prior Year Adjustment	Beginning Balance	Current Year	Prior Year Adjustment	Current Year	Prior Year Adjustment						
1	1988	1,148,837			137,993		1,010,844					8,329,069			1,000,048		7,328,621
2	1989	1,010,844			124,490		886,354					7,328,621			902,332		6,426,049
3	1990	886,354	011	2,300	114,925	(907)	769,385			2,983	16,943	6,426,049			833,181	(6,373)	5,579,317
4	01/91	769,385			13,938		755,447					5,579,317			80,800		5,498,517
5	02/91	755,447			10,149		745,298					5,498,517			50,844		5,439,813
6	03/91	745,298			12,044		733,254					5,439,813			49,832		5,389,941
7	04/91	733,254			12,044		721,210					5,389,941			49,832		5,300,109
8	05/91	721,210			12,044		709,166					5,300,109			49,832		5,250,257
9	06/91	709,166			12,044		697,122					5,250,257			49,832		5,160,405
10	07/91	697,122			12,044		685,078					5,160,405			49,832		5,090,533
11	08/91	685,078			12,044		673,034					5,090,533			49,832		5,020,701
12	09/91	673,034			10,009		663,025					5,020,701			38,314		4,962,187
13	10/91	663,025			9,064		654,001					4,962,187			32,569		4,909,618
14	11/91	654,001			11,724		642,277					4,909,618			47,999		4,841,619
15	12/91	642,277			11,724		630,553					4,841,619			47,999		4,773,620
					138,932										805,877		
							Florida									Florida	
							698,400									5,166,706	
							827,814									6,001,661	
							74,88132									74,88132	
							522,977									3,068,893	
							175,431									1,277,811	

Supporting Schedules: C-23a, C-23b, C-23c

Recap Schedules:

FOI BOLDW 001782

P225
 P2

FLORIDA PUBLIC SERVICE COMMISSION
 Company Southern Bell
 Docket No. 920260-TL
 Test Year 1991

Investment Tax Credits - Analysis
 Total Credits

Schedule D-14a
 Page 1b of 3
 Witness Responsible

Check Whether Data Is:
 Historic (H) or Projected (P)
 Average (A) or Year End (X)

Line No.	Year/Month	Type of ITC 81					Type of ITC 101						
		Amount Realized		Amortization			Amount Realized		Amortization				
		Beginning Balance	Current Year	Prior Year Adjustment	Current Year	Prior Year Adjustment	Ending Balance	Beginning Balance	Current Year	Prior Year Adjustment	Current Year	Prior Year Adjustment	Ending Balance
1	1988	115,745,334			13,902,784		101,842,550				17,006,031	946,710	161,164,126
2	1989	101,842,550			12,942,344		89,300,106				14,679,001	103,710	146,310,415
3	1990	89,300,106	41,447	233,731	11,578,324	(91,349)	77,536,053	146,310,415	38,005	329,906	20,783,742	(233,209)	125,000,251
4	01/91	77,536,053			1,223,733		76,312,298	125,000,251			1,449,044		123,931,187
5	02/91	76,312,298	3,532		891,004		75,417,682	123,931,187			1,049,707		122,061,400
6	03/91	75,417,682			1,037,020		74,380,262	122,061,400			1,269,303		121,992,093
7	04/91	74,380,262			1,037,020		73,302,942	121,992,093			1,269,303		120,322,710
8	05/91	73,302,942			1,037,020		72,265,422	120,322,710			1,269,303		119,053,323
9	06/91	72,265,422			1,037,020		71,188,002	119,053,323			1,269,303		117,783,940
10	07/91	71,188,002			1,037,020		70,130,982	117,783,940	335,191	1,269,303			116,199,344
11	08/91	70,130,982			1,037,020		69,073,162	116,199,344	350,693	1,269,303			114,539,204
12	09/91	69,073,162			885,782		68,187,380	114,539,204			1,063,342		113,273,942
13	10/91	68,187,380	806		773,783		67,390,709	113,273,942	300,333	933,363			111,740,206
14	11/91	67,390,709			1,029,343		66,361,424	111,740,206			1,233,700		110,504,570
15	12/91	66,361,424			1,029,343		65,332,079	110,504,570			1,233,700		109,268,870
					12,197,634						14,643,142		

Company 12 Month Average For:

	Florida	Florida
Test Year	71,283,430	117,000,229
Prior Year	83,902,399	137,230,736
Intrastate Factor	74.80131	74.80131
Intrastate ITC	53,378,111	87,916,776
Interstate ITC	17,905,317	29,091,453

Supporting Schedules: C-23b, C-23d, C-23e

Recap Schedules:

FOI BOLD 001793

Handwritten: P-23d

FLORIDA PUBLIC SERVICE COMMISSION
 Company Southern Bell
 Docket No. 920260-71
 Test Year 1991

Investment Tax Credits - Analysis
 Total Credits

Schedule B-14a
 Page 1c of 3
 Witness Responsible

Check Whether Data is:
 Historic (H) or Projected ()
 Average (A) or Year End (X)

Line No.	Year/Month	Type of ITC 32 Sec. 38					Ending Balance	Type of ITC - Total					Ending Balance
		Amount Realized		Amortization		Ending Balance		Amount Realized		Amortization		Ending Balance	
		Beginning Balance	Current Year	Prior Year Adjustment	Current Year			Prior Year Adjustment	Beginning Balance	Current Year	Prior Year Adjustment		
1	1988	273,000			(276,091)		305,093,603	0	0	32,651,165	946,710	271,895,720	
2	1989	549,579			303,000	206,171	271,895,720	0	0	28,572,815	143,710	243,177,395	
3	1990	246,255			43,924	200,255	243,177,395	102,846	304,940	33,336,096	(332,100)	209,085,661	
4	01/91	200,255			3,027	196,428	209,085,661	0	0	2,791,426	0	206,694,237	
5	02/91	196,428			3,333	193,095	206,694,237	3,532	0	2,633,139	0	204,657,966	
6	03/91	193,095			3,301	189,794	204,657,966	0	0	2,412,282	0	202,245,284	
7	04/91	189,794			3,301	186,493	202,245,284	0	0	2,412,282	0	199,833,002	
8	05/91	186,493			3,301	183,192	199,833,002	0	0	2,412,282	0	197,420,720	
9	06/91	183,192			3,301	179,891	197,420,720	0	0	2,412,282	0	195,008,438	
10	07/91	179,891			3,301	176,590	195,008,438	0	333,191	2,412,282	0	192,240,963	
11	08/91	176,590			3,301	173,289	192,240,963	0	330,893	2,412,282	0	189,277,980	
12	09/91	173,289			3,301	169,988	189,277,980	0	0	2,021,308	0	187,256,680	
13	10/91	169,988			4,430	163,500	187,256,680	006	300,333	1,817,139	0	184,250,342	
14	11/91	163,500			3,454	159,934	184,250,342	0	0	2,340,450	0	182,309,912	
15	12/91	159,934			3,654	156,280	182,309,912	0	0	2,340,450	0	180,161,462	
					43,975					27,833,622			
						Florida						Florida	
	Company 12 Month Average For:					170,350						194,733,360	
	Test Year					221,627						227,700,656	
	Prior Year					72,836,331						74,879,912	
	Intrastate Factor					136,853						(A) 43,816,814	
	Intrastate ITC					48,383						48,918,746	
	Interstate ITC												

Supporting Schedules: C-230, C-234, C-238

Recap Schedules:

(A) \$145,816
 *145,130 (B) Schedule D-9
 *678 - difference

Please reconcile this difference.

P227
 87

FOI B01M 001794

ACCUMULATED DEFERRED
INCOME TAXES
FEDERAL

FLORIDA PUBLIC SERVICE COMMISSION
Company Southern Bell
Docket No. 720260-FL
Test Year 1991

Schedule D-14b
Page 1 of 4
Witness Responsible

Check Whether Data Is:
Historic (s) or Projected (l)
Average (s) or Year End (X)

Accumulated Deferred Inc. Taxes - Property Related						Accumulated Deferred Inc. Taxes - Other					
Line No.	Year/Month	Beginning Balance	Current Year Referral	Flomback To Current Year	Adjustments Debit (Credit)	Ending Balance	Beginning Balance	Current Year Referrals	Flomback To Current Year	Adjustments Debit (Credit)	Ending Balance
	1/1/80	979,271,143	96,477,645	91,790,063	(189,066)	964,147,791	14,439,405	(29,417,247)	(20,489,387)	(133,017)	5,646,762
	ASSET TRANSFER				422,057	964,575,600					
	1/1/87	964,575,600	104,169,338	117,463,974	(367,227)	971,648,199	5,646,762	2,166,931	(1,094,281)	1,434,374	7,433,420
	1/1/90	971,648,199	76,912,609	104,671,930	6,674,039	937,210,866	7,433,420	(36,283,927)	(7,021,769)	(177,009)	(21,633,291)
	1/1/91	937,210,866				937,210,866	(21,633,291)				(21,633,291)
	Jan	937,210,866	6,999,774	7,429,828		936,784,812	(21,633,291)	(2,796,366)	591,713		(23,021,328)
	Feb	936,784,812	4,649,831	8,348,730		933,085,893	(23,021,328)	(2,627,837)	568,299		(20,217,614)
	Mar	933,085,893	3,494,643	8,346,434		930,834,102	(20,217,614)	(2,388,840)	363,663		(31,171,923)
	Apr	930,834,102	3,091,677	8,319,863		928,005,916	(31,171,923)	(2,618,704)	298,444		(31,033,073)
	May	928,005,916	3,266,943	9,387,004		922,625,855	(31,033,073)	(2,620,512)	(2,417,024)	1,247,236	(33,403,017)
	Jun	922,625,855	3,409,398	8,790,633		919,244,800	(33,403,017)	(2,369,971)	233,811		(30,209,719)
	Jul	919,244,800	3,366,376	8,597,717	241,941	913,912,018	(30,209,719)	(963,993)	(3,249,516)	246,504	(36,236,902)
	Aug	913,912,018	3,314,633	8,576,593	501,502	912,347,878	(36,236,902)	(4,473,901)	(3,128,370)	3,477,671	(43,073,904)
	Sep	912,347,878	3,702,837	8,034,168		909,996,547	(43,073,904)	(3,073,205)	323,027	3,622	(47,493,738)
	Oct	909,996,547	(13,796,379)	(10,271,103)	444,723	906,006,348	(47,493,738)	(3,012,112)	(411,299)		(50,096,621)
	Nov	906,006,348	4,229,336	7,872,191	(642,430)	903,001,131	(50,096,621)	2,153,979	(16,094,240)		(31,046,702)
	Dec	903,001,131	4,218,009	7,731,374	10,630,723	888,067,057	(31,046,702)	(4,132,905)	(1,316,682)	8,346,019	(42,979,104)
	Subtotals	979,271,143	322,031,143	393,349,467	16,903,762	888,067,057	14,439,405	(93,478,300)	(32,523,011)	16,463,140	(42,979,104)
	Company 12 Month Average for:										
	Test Year		3,707,623	4,001,936	934,431	919,073,857		(2,095,100)	(1,993,281)	1,276,923	(36,107,602)
	Prior Year					933,137,303					(3,317,894)
	Separations Factor					75.69722					80.93333
	Intrastate deferred taxes					693,731,676					(29,223,130)
	Interstate deferred taxes					223,347,181					(6,884,468)

Supporting Schedules

Recap Schedules

FOI B01M 001795

P 228

**ACCUMULATED DEFERRED
INCOME TAXES
STATE**

FLORIDA PUBLIC SERVICE COMMISSION
Company Southern Bell
Bracket No. 920260-FL
Test Year 1991

Schedule B-14b
Page 2 of 4
Witness Responsible

Check Whether Data Is:
Historic (s) or Projected (t)
Average (s) or Year End (x)

Line No.	Year/Month	Accumulated Deferred Inc. Taxes - Property Related					Accumulated Deferred Inc. Taxes - Other				
		Beginning Balance	Current Year Referral	Flowback To Current Year	Adjustments Debit (Credit)	Ending Balance	Beginning Balance	Current Year Referral	Flowback To Current Year	Adjustments Debit (Credit)	Ending Balance
	1/1/90	85,929,563	10,369,602	11,954,919	40,503	88,303,743	2,676,279	(4,236,285)	(1,176,715)	524,077	(927,308)
	1/1/91	88,303,743	18,320,066	12,113,306	116	88,680,787	(927,308)	(61,319)	(1,999,226)	(30,177)	990,901
	1/1/90	88,680,787	12,913,772	3,776,006	1,972,793	96,025,360	990,901	(6,340,622)	33,642	(47,694)	(5,785,869)
	1/1/91	96,025,360				96,025,360	(5,785,869)				(5,785,869)
	Jan	96,025,360	1,031,823	292,139		96,853,046	(5,785,869)	(294,189)	81,347		(6,161,403)
	Feb	96,853,046	910,244	693,827		97,671,063	(6,161,403)	(319,290)	92,631		(6,368,326)
	Mar	97,671,063	936,913	524,670		97,604,104	(6,368,326)	(292,370)	94,615		(6,933,111)
	Apr	97,604,104	930,446	494,176		97,940,376	(6,933,111)	(623,723)	56,827		(7,637,661)
	May	97,940,376	877,909	637,003		98,200,362	(7,637,661)	(327,302)	(3,640)		(7,961,215)
	Jun	98,200,362	924,301	557,540		98,567,603	(7,961,215)	(433,209)	39,336		(8,433,700)
	Jul	98,567,603	726,626	320,513	29,775	98,943,941	(8,433,700)	(226,643)	(544,240)		(8,118,197)
	Aug	98,943,941	727,813	317,670		99,354,004	(8,118,197)	(342,200)	(127,904)		(8,332,613)
	Sep	99,354,004	739,019	247,337		99,863,746	(8,332,613)	(340,304)	83,399		(8,930,316)
	Oct	99,863,746	(1,633,933)	2,496,043	86,374	99,629,390	(8,930,316)	(401,072)	(132,363)		(9,307,293)
	Nov	99,629,390	702,960	314,893		99,817,633	(9,307,293)	(301,001)	(2,733,631)		(6,879,815)
	Dec	99,817,633	710,179	490,643	2,161,330	99,867,619	(6,879,815)	(897,691)	(219,999)	(10,322)	(7,334,633)
	Subtotals	85,929,563	47,228,500	33,379,531	3,910,913	93,867,619	2,676,279	(15,736,337)	(5,933,707)	627,704	(7,334,633)
	Company 12 Month Average for:										
	Test Year		633,308	625,008	109,792	97,536,308		(623,170)	(273,934)	(1,344)	(7,464,220)
	Prior Year					90,992,964					(1,463,430)
	Separations Factor					76,31643					75,36933
	Intrastate deferred taxes					74,646,630					(5,776,463)
	Interstate deferred taxes					22,999,734					(1,687,735)

Supporting Schedules

Recap Schedules

FO1B01M 001796

Handwritten: p229

ACCUMULATED DEFERRED
INCOME TAXES
TOTAL

FLORIDA PUBLIC SERVICE COMMISSION
Company Southern Bell
Docet No. 720240-FL
Test Year 1991

Schedule B-1(b)
Page 3 of 4
Witness Responsible

Check Whether Data Is:
Historic (or Projected) ()
Average (or Year End) (X)

Line No.	Year/Month	Accumulated Deferred Inc. Taxes - Property Related				Accumulated Deferred Inc. Taxes - Other				
		Beginning Balance	Current Year Deferral	Flowback To Current Year	Adjustments Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Current Year	Adjustments Debit (Credit)
1/1/88		1,065,200,706	106,047,217	103,744,982	(148,563)	1,068,451,354	17,115,604	(33,673,332)	(21,666,302)	389,000
	ASI TRANSFER	0	0	0	427,817	1,068,879,351	0	0	0	0
1/1/89		1,068,879,351	120,409,804	129,607,200	(367,111)	1,068,820,906	4,719,374	2,105,437	(2,393,507)	1,024,397
1/1/90		1,068,128,906	89,826,456	100,440,344	8,286,832	1,033,240,226	7,993,921	(42,626,349)	(6,900,127)	(223,183)
1/1/91		1,033,240,226	0	0	0	1,033,240,226	(27,419,118)	0	0	0
Jan		1,033,240,226	8,031,599	7,631,967	0	1,033,639,858	(27,419,118)	(3,090,733)	673,060	0
Feb		1,033,639,858	5,700,075	9,262,177	0	1,038,157,756	(31,102,933)	(2,942,127)	660,000	0
Mar		1,038,157,756	6,431,556	9,071,104	0	1,027,518,200	(34,703,940)	(2,601,210)	639,870	0
Apr		1,027,518,200	6,042,123	8,014,639	0	1,024,746,292	(38,127,036)	(3,244,427)	301,271	0
May		1,024,746,292	4,104,932	10,024,007	0	1,029,826,417	(41,672,734)	(2,947,714)	(2,021,072)	1,247,256
Jun		1,029,826,417	6,334,179	9,340,193	0	1,017,812,403	(43,446,232)	(3,004,300)	273,167	0
Jul		1,017,812,403	6,233,042	8,910,230	271,216	1,014,833,939	(46,723,699)	(1,190,660)	(3,793,764)	246,504
Aug		1,014,833,939	6,241,040	8,094,263	501,582	1,011,701,962	(44,369,099)	(4,816,101)	(3,236,934)	3,477,671
Sep		1,011,701,962	6,461,836	8,301,523	0	1,009,862,293	(51,906,317)	(4,433,709)	600,626	3,622
Oct		1,009,862,293	(13,430,314)	(7,773,050)	331,099	1,001,633,730	(56,434,274)	(3,093,204)	(543,612)	0
Nov		1,001,633,730	4,927,296	8,387,006	(642,630)	998,018,406	(59,403,066)	1,834,370	(10,827,671)	0
Dec		998,018,406	4,970,104	8,250,039	12,812,075	982,734,676	(38,721,977)	(5,030,676)	(1,346,631)	8,327,497
	Subtotals	1,065,200,706	369,279,643	430,920,990	20,816,675	982,734,676	17,115,604	(109,214,737)	(30,470,730)	16,092,044
	Company 12 Month Average for:									
	Test Year		4,343,011	7,427,344	1,124,443	1,016,630,243		(2,910,350)	(2,269,233)	1,273,379
	Prior Year					1,046,130,467				
	Separations Factor					73,77762				
	Intrastate deferred taxes					770,370,330 (K)				
	Interstate deferred taxes					246,231,913				

Supporting Schedules

Recap Schedules

(P) (D) (A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R) (S) (T) (U) (V) (W) (X) (Y) (Z)

(A) 770,378
725,253 (P)
*45,125 difference

FOIb01M 001797

(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMMISSION
DOCUMENT / RECORD REQUEST

TO: Judy Butler
UTILITY: So Bell
FROM: Sabrina Leon
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 47

DATE OF REQUEST: 9/23/92

AUDIT PURPOSE: Rate case

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY 9/26/92
(DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:
ITEM DESCRIPTION:

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

Please reconcile Customer Deposits

TO: AUDIT MANAGER Sabrina Leon

DATE 9/25/92

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Judy Butler, Audit Mgr
SIGNATURE AND TITLE OF RESPONDENT

DISTRIBUTION:

Original: Utility Complete and Return to Auditor Pink: To FPSC Analyst Goldenrod: Audit File Copy Canary: Utility Retain

PG/ASA-6 (Rev. 7/90)

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide monthly balances, interest rates, and interest payments on customer deposits for the test year, and the prior year if the test year is projected. Indicate the company policy on collecting deposits, deposit size, payment of interest, and refunds.

Type of Data Shown:
 Historical Test Year Ended 12/31/91
 Projected Test Year Ended ___/___/___
 Prior Year Ended ___/___/___
 Witness: _____

COMPANY: Southern Bell Telephone & Telegraph Co.

DOCKET NO.: 920260-TL

(1) Line No.	(2) Month and Year	(3) Active Customer Deposits at 8.00% (000)	(4) Active Customer Deposits at 9.00% (000)	(5) Inactive Customer Deposits (000)	(6) Total Deposits (3)+(4)+(5) (000)	(7) Col. (3) Interest Accrued * (000)	(8) Col. (4) Interest Accrued (000)	(9) Total Interest (7) + (8) (000)	(10) Actual Payments and Credits on Bills (000)
1.	January, 91	51,703	None	None	51,703	294	None	294	
2.	February, 91	52,021			52,021	456		456	
3.	March, 91	52,449			52,449	340		340	
4.	April, 91	53,201			53,201	327		327	
5.	May, 91	53,696			53,696	602		602	980
6.	June, 91	53,447			53,447	159		159	29
7.	July, 91	53,579			53,579	347		347	
8.	August, 91	53,106			53,106	354		354	
9.	September, 91	52,471			52,471	341		341	
10.	October, 91	53,136			53,136	345		345	
11.	November, 91	52,815			52,815	411		411	1,002
12.	December, 91	52,755			52,755	399		399	
	12-Month Average				<u>\$52,784</u>				
	12-Month Total				<u>\$52,755</u>	<u>\$4,375</u>		<u>\$4,375</u>	<u>\$1,982</u>
	Effective Interest Rate								
	12 Month Interest expense divided by Column (6)					8.29%			

*Interest on Customer Deposits is paid in accordance with the Florida Public Service Commission Rule No. 25-4.109. The amount of interest earned by the deposit is credited on customer's bills each May and November. Interest earned since the last annual credit is paid to the customer at the time of the deposit refund or service disconnection. No interest is paid on deposits which are held less than six months. However after that time interest is accrued retroactively back to the time the deposit was made.

Supporting Schedules:

Recap Schedules:

FOI B01M 001799

238

Please reconcile the \$332 → difference \$332

(A) \$52,755
 \$53,423

Rev Schedule D-9 provided in Rec. Rec'd Reg. # 46.

(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMMISSION
DOCUMENT / RECORD REQUEST

TO: Judy Butler
UTILITY: So. Bell
FROM: Gabriela Leon
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)
DATE OF REQUEST: 9/25/92

REQUEST NUMBER: 48
AUDIT PURPOSE: _____

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY (ASAP)
(DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE: INCIDENT TO AN INQUIRY

ITEM DESCRIPTION: OUTSIDE OF AN INQUIRY

Please reconcile the ER Adjustment differences on the attached schedules.

TO: AUDIT MANAGER Gabby Leon

DATE 9/29/92

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Judy Butler, Asst. Dir.
SIGNATURE AND TITLE OF RESPONDENT P233

DISTRIBUTION:
Original: Utility Complete and Return to Auditor Pink: To FPSC Analyst Goldenrod: Audit File Copy Canary: Utility Retain.
PC/FA-4 (Rev. 7/90)