

MEMORANDUM

December 27, 1993

TO: Division of Records and Reporting (K. Smith)
FROM: Division of Auditing and Financial Analysis (Vandiver) *Q*
SUBJECT: Docket No. 920260-TL; Southern Bell Rate Case Audit, Period Ended 12/31/92; Document Nos. 12487-93 through 12494-93, and 12877-93; Audit Control No. 93-193-4-1

By memo dated November 22, 1993, Sylvia Pelt transmitted three (3) 3-1/2" diskettes, the audit report and Volumes II, III, IV, V, VI, VII, and VIII of the audit workpapers as confidential documents. On December 1, 1993, the utility filed its request for confidential classification in Document No. 12877-93. I have reviewed this request and the attached table lists those documents which should remain classified confidential. The second table lists those documents which the utility has not requested confidential classification. Therefore, please declassify the documents in the second table and return to the attention of Sylvia Pelt in the Division of Auditing and Financial Analysis. If you should have any questions, please call me.

ACK
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Division of Legal Services (Green)
Division of Auditing and Financial Analysis (Boyer, Pelt)

DOCUMENT NUMBER-DATE
13753 DEC 27 83
FPSC-RECORDS/REPORTING

SOUTHERN BELL LIST OF WORKPAPERS TO REMAIN CLASSIFIED

AUDIT WORKPAPER	COMPANY CONTROL FO1B97W	DESCRIPTION
Document No. 12488-93; Binder 2 of 8		
9 page 4	0000056	Review of C&L Workpapers
9 pages 6-15	0000058-67	Review of C&L Workpapers
9 pages 17-25	0000069-77	Review of C&L Workpapers
9 page 28	0000080	Review of C&L Workpapers
9 pages 30-36	0000082-88	Review of C&L Workpapers
9 page 43	0000095	Review of C&L Workpapers
9 page 45	0000097	Review of C&L Workpapers
9 page 52	0000104	Review of C&L Workpapers
9-1 pages 1-40	0000109-148	Review of Internal Audits
Document No. 12489-93; Binder 3 of 8		
10 page 62	0000210	Document Requests
10 pages 64-66	0000212-214	Document Requests
10 pages 78-79	0000226-227	Document Requests
10 pages 81-82	0000229-230	Document Requests
10 page 92	0000240	Document Requests
10 page 94	0000242	Document Requests
10 pages 122- 125	0000270-273	Document Requests
10 page 127	0000275	Document Requests
10 page 129	0000277	Document Requests
10 page 135	0000283	Document Requests
10 pages 142-143	0000290-291	Document Requests
10 pages 147-150	0000295-298	Document Requests
10 page 153	0000301	Document Requests
10 pages 246-294	0000394-442	Document Requests
Document No. 12492-93; Binder 6 of 8		
44-1/1 page 1-2	0001201-1202	Sample items audited
44-1/1-5/1 page 1	0001279	Supplier Bill Voucher
44-1/1-5/1-1 pages 1-3	0001292-1294	Exxon Receipts
Document No. 12493-93; Binder 7 of 8		
44-2/1 pages 2-7	0001307-1312	Sample items audited of account 6121
44-2/1 pages 9-12	0001314-1317	Sample items audited of account 6121
44-2/1-1 pages 1-3	0001319-1321	Lease
44-3 page 2	0001325,0001325A	Sample selection items from account 6411 between \$0 and \$20,000, 39 items selected at random.
44-4 page 1A and B	0001343,0001343A	Sample selection from account 6512 Greater than - \$60,000, all items selected.

SOUTHERN BELL LIST OF WORKPAPERS TO BE DECLASSIFIED

AUDIT WORKPAPER	DESCRIPTION
Document No. 12487-93; Audit Report	
all pages	Audit Report
Document No. 12488-93; Binder 2 of 8	
7 pages 1-3	Analytical review of expenses
7-1 page 1	Analytical review
8 pages 1-23	Notes by Mgmt Review Team NARUC
9 pages 1-3	Review of C&L Workpapers
9 page 5	Review of C&L Workpapers
9 page 16	Review of C&L Workpapers
9 pages 26-27	Review of C&L Workpapers
9 page 29	Review of C&L Workpapers
9 pages 37-42	Review of C&L Workpapers
9 page 44	Review of C&L Workpapers
9 page 46-51	Review of C&L Workpapers
9 page 53-56	Review of C&L Workpapers
Document No. 12489-93; Binder 3 of 8	
10 pages 1-61	Document Requests
10 page 63	Document Requests
10 pages 67-77	Document Requests
10 page 80	Document Requests
10 pages 83-91	Document Requests
10 page 93	Document Requests
10 pages 95-121	Document Requests
10 page 126	Document Requests
10 page 128	Document Requests
10 pages 130-134	Document Requests
10 pages 136-141	Document Requests
10 pages 144-146	Document Requests
10 pages 151-152	Document Requests
10 pages 154-245	Document Requests
10 pages 295-348	Document Requests
Document No. 12490-93; Binder 4 of 8	
12 pages 1-2	Trial balance
12-1 pages 1-3	Monthly analysis of plant
12-1/1 page 1	Monthly analysis of plant allocation factors
12-1/2 page 1	Calculation of average plant balances
12-1/2-1 pages 1-2	Net investment - 12/92

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AUDIT WORKPAPER	DESCRIPTION
12-1/2-2 pages 1-2	Net investment - 11/92
12-1/3 page 1	Calculation of average plant balances
12-1/3-1 pages 1-2	Net investment - 5/92
12-1/3-2 pages 1-2	Net investment - 4/92
12-2 pages 1-8	Income statement
12-3 pages 1-33	Balance to regulated accounts report-balance sheet 12/92
12-4 pages 1-27	Balance to regulated accounts report-income statement 12/92
12-5 page 1	Florida FR adjustments-asset & liability accounts 12/31/92
12-5 page 2	Florida FR Adjustments-income account balances 12/31/92
12-5/1 page 1	Response to item 36
12-5/2 pages 1-2	Florida FR Adjustments-Asset & Liability accounts 12/31/92
12-6 page 1	Trial balance - prepared by staff
12-6 page 2	Trial balance - prepared by staff
12-6 page 3	Trial balance - prepared by staff
12-6 page 4	Trial balance - prepared by staff
12-6 page 5	Trial balance - prepared by staff
12-6 page 6	Trial balance - prepared by staff
12-7 pages 1-3	Southern Bell FR balance sheet - 12 month average
12-7/1 pages 1-2	Development of State balance sheet
12-7/1-1	Development of Allocation and Separation Factors for use in development of state allocated balance sheet
24 pages 1-6	Working capital allowance - Schedule B-6c
24-1 pages 1-2	Working capital schedule prepared by staff
24-1/1 pages 1-3	Reconciliation by company
24-2 pages 1-3	Cash working capital disallowances
31 page 1	Reconciliation of Jurisdictional Rate Base and Capital Structure-Schedule D9
31 page 2	Schedule of Pro-Rata Adjustments Schedule-D9
31 page 3	Summary of Jurisdictional Capital Structure and Cost Rates Schedule A-2c
31 page 4	Election of Section 46(E)(2)
31 page 5	Investment Tax Credit-Analysis schedule B-14
31 page 6	Summary of procedures used in auditing cost of capital-prepared by staff
31-1 page 1	Customer deposits-schedule D5
31-1/1 page 1	Reconciliation of customer deposits-prepared by staff
31-1/2 pages 1-2	Reconciliation of customer deposits-prepared by company
31-2 pages 1-3	Investment tax credit-analysis schedule B-14, total company
31-3 pages 1-3	Accumulated deferred income taxes, federal, Schedule B-14b
31-4 pages 1-12	ProRata adjustments

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AUDIT WORKPAPER	DESCRIPTION
32 pages 1-2	Calculation of 1992 average common equity
32-1 page 1	Income statement
33 page 1	Cost of capital summary-prepared by staff
33-1 page 1	Long term debt
33-1/1 page 1	Computation of embedded cost of debt
33-1/1 page 1 33-1/1/1	Debt reconciliation
33-1/1-2 page 1	Income statement
33-1/1-3 pages 1-2	Aggregate outstanding report
33-1/1-3/1 pages 1-4	Computation of interest to commercial paper
33-1/1-3/2 pages 1-4	Confirmation letter
33-1/1-4 pages 1-2	Other long term debt
33-1/1-5 page 1	Current carrying cost
33-1/1-5/1 pages 1-2	
33-1/1-5/1-1 pages 1-6	Reconciliation of annual amortization
33-2 page 1	Short term debt
Document No. 12491-03; Binder 5 of 8	
40 page 1	Rate of return Schedule A-2e
40 page 2	Rate base prepared by staff
40 page 3	Rate base prepared by staff
40 page 4	Rate base prepared by staff
40 page 5	Notes to 1992 Surveillance report
40 page 6	Comparison of MFRs and Reid exhibit
401 page 1	Rate of return-Schedule A-2e
401 page 1	Rate base A-2d
401.2	Rate base summary Schedule B-1a
401.3	Rate base summary schedule B-1b
40-1A	Operating income statement schedule C-1b
40.1 page 1	Rate base schedule A-2d
40-1/1 pages 1-2	Summary of adjustments to Net operating income schedule C-2b
40-1/1 pages 3-4	Summary of adjustments to net operating income schedule C-2a
401-1/1 pages 1-3	Summary of adjustments to NOI Schedule C-2b
40-1-1/1 page 1	Revenue
40-1-1/2 pages 1-7	Amounts used on the surveillance report
40-1-1/3 pages 1-7	Out of period revenues and settlements
40-1-1/4-1 pages 1-57	Other out of period revenues
40-1-1/5 pages 1-10	Net gains on sales of property
40-1-1/6 pages 1-15	Amounts used on the surveillance report

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AUDIT WORKPAPER	DESCRIPTION
40-1-1/7 pages 1-8	Amounts used on the surveillance report-income related to temp investments
40-1-1/8 pages 1-14	Bond refinancing adjustment
40-1-1/9 pages 1-5	Amounts used on the surveillance report-Oth OOP exp
40-1-1/10 page 1	Expenses worksheet-prepared by staff
40-1-1/11 pages 1-19	Lobbying expenses
40-1-1/12 pages 1-38	Corporate advertising expense
40-1-1/13 pages 1-3	Abandoned projects
40-1-1/14 pages 1-4	Casualty expense
40-1-1/15 pages 1-6	Other regulated adjustment
40-1-1/16 pages 1-4	Enfla
40-1-1/17 pages 1-5	Other OOp exp
40-1-1/17-1 pages 1-4	
40-1-1/17-2 pages 1-5	
40-1-1/18 page 1	Net gains on sales of property
40-1-1/19 page 1	Other regulated/nonregulated
40.2 page 1	Rate base summary Schedule B-1a
40.3 page 1	Rate base summary schedule B-1b
40.4 pages 1-2	Summary of adjustments to rate base Schedule B-2b
401.4 pages 1-3	Summary of adjustments to rate base Schedule B-2b
40.4-1 page 1	Rate Base
40.4-1/1 pages 1-5	Bellcore Investment
40.4-1/2 pages 1-15	Excess Plug ins
40.4-1/3 pages 1-27	Weco adjustments
40.4-1/4 pages 1-30	Enfla
40.4-1/6 pages 1-15	Summary of other rate base adjustments
Document No. 12492-93; Binder 6 of 8	
42 page 1	Uncollectible Revenue account 5301 summary
42 page 1	Area ledger copy of account 5301
42-1 page 1	Backup to uncollectible Rev 1992
42-1/1 page 1	Form 4451
42-1/2 pages 1-3	Current month earned revenue
42-1/2-1 page 1	Reserve for uncollectible Revenues tracking report
42-1/2-1/1 page 1	Reserve for uncollectible revenues tracking report-prepared by staff
42-1/3 pages 1-2	Interarea transfers
42-1/4 pages 1-2	Form MP 1259-S
42-1/5 pages 1-2	RF 4400
42-2 pages 1-23	Financial systems documentation-uncollectible revenue

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AUDIT WORKPAPER	DESCRIPTION
43-3 pages 1-4	Financial systems documentation-uncollectible revenue
42-3 page 5	Financial systems documentation-uncollectible revenue
42-3 page 6-7	Financial systems documentation-uncollectible revenue
42-3 page 8	Financial systems documentation-uncollectible revenue
42-3 page 9	Financial systems documentation-uncollectible revenue
42-3 page 10	Financial systems documentation-uncollectible revenue
42-3 page 11-13	
43 page 1	Summary
43 pages 2-3	General ledger amounts extracted from data received by Bud Halbert
43 page 4	Field descriptions
43 pages 5-7	Analytical review-prepared by staff
43 page 8	Memo to Bud Halbert from Gabriela Leon re: Frequency distributions
43 pages 9-10	Memo to Gabriela Leon from Bud Halbert
43-1 pages 1-6	Frequency Distribution for account 6112
43-2 pages 1-6	Frequency Distribution for account 6121
43-3 pages 1-6	Frequency Distribution for account 6411
43-4 pages 1-6	Frequency Distribution for account 6512
43-5 pages 1-6	Frequency Distribution for account 6612
43-6 pages 1-6	Frequency Distribution for account 6613
43-7 pages 1-6	Frequency Distribution for account 6725
43-8 pages 1-6	Frequency Distribution for account 6727
43-9 pages 1-6	Frequency Distribution for account 6728
44 pages 1-2	Sample-summary
44 page 3	Memo to Kathy Welch from Bud Halbert
44-1 page 1	Sample selection from account 6112 Between \$0 and \$2,000, 10 items chosen at random
44-1 page 2	Sample selection from account 6112 Between \$2,000 and \$26,000, 10 items chosen at random
44-1 page 3	Sample selection from account 6112 Between \$26,000 and \$200,000, 10 items chosen at random
44-1 page 4	Sample selection from account 6112 Greater than \$200,000, all items selected
44-1 page 5	Sample selection from account 6112 Greater than \$200,000, all items selected
44-1 page 6	Sample selection from account 6112 Greater than -\$200,000, all items selected
44-1 page 7	Sample selection from account 6112 Less than -\$200,000, all items selected
44-1 page 8	Sample selection from account 6112 Less than -\$200,000, all items selected
44-1 page 9	Summary
44-1/1 page 3-11	Sample items audited
44-1/1-1 page 1-6	Financial systems documentation
44-1/1-1 page 7-8	Financial systems documentation
44-1/1-1 page 9	Backup items 31 and

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AUDIT WORKPAPER	DESCRIPTION
44-1/1-1/1 page 1	GNPR
44-1/1-1/1-1 pages 1-2	Form 9832
44-1/1-1/1-1/1 page 1	Form MP 5458
44-1/1-1/1-1/2 page 1-2	Company motor vehicle result summary FN-472
44-1/1-1/1-1/3 page 1-3	Motor vehicle group Form MP 4441
44-1/1-1/1-1/3-1 page 1-22	Motor vehicle summary-North Florida
44-1/1-1/1-1/3-1 page 23	Active and leased vehicles, Form report 9832
44-1/1-1/2 page 1	FB 26 Prorata cumulative prorata results
44-1/1-1/2-1 page 1	Worksheet for EMI Factors
44-1/1-1/2-1/1 page 1	Area disbursement journal
44-1/1-2 page 1	Backup to #33, #34, #22
44-1/1-2/1 page 1	GNPR
44-1/1-3 page 1	Backup #36, #37
44-1/1-3/1 page 1	GNPR
44-1/1-3/1-1 page 1-2	Form 9832
44-1/1-3/1-1/1 page 1	Development of motor vehicle distribution (Form MP 5458)
44-1/1-3/1-1/2 page 1-2	Company motor vehicle result summary
44-1/1-3/2 page 1	FB26 cumulative prorata results
44-1/1-3/2-1 page 1	Worksheet for EMI factors
44-1/1-4 page 1	Backup for #38, #39
44-1/1-4/1 page 1	GNPR
44-1/1-5 page 1	Backup summary #14
44-1/1-5/1 page 2-12	Supplier bill voucher
44-1/1-5/2 page 1-2	Document record request answer to 20A
44-1/6 page 1	Backup to item #7
44-1/6-1 page 1	Backup to item #7
Document No. 12493-93; Binder 7 of 8	
44-2 page 1	Sample selection from account 6121 Between \$0 and \$16,000, 20 items selected at random
44-2 page 2A and B	Sample selection from account 6121 Between \$16,000 and \$100,000, 20 items selected at random
44-2 page 3	Sample selection from account 6121 Greater than \$100,000, all items selected
44-2 page 4	Sample selection from account 6121 Greater than -\$100,000, all items selected
44-2 page 5	Summary of account 6121
44-2/1 page 1	Sample items audited of account 6121
44-2/1 page 8	Sample items audited of account 6121
44-2/1-2 page 1	Backup to items 131,136,137,138,152
44-3 page 1	Sample selection items from account 6411, range \$0 to \$20,000
44-3 page 3	Sample selection items from account 6411, greater than \$20,000 all items selected

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AUDIT WORKPAPER	DESCRIPTION
44-3 page 4	Sample selection items from account 6411, less than -\$20,000 all items selected
44-3 page 5	Summary of 6411
44-3/1 pages 1-2	Sample items audited of account 6411
44-3/1-1 pages 1-4	Worksheet on sample item 195-prepared by staff from Form #4800
44-3/1-1/1 pages 1-5	Sample item 477-worksheet prepared by staff
44-4 page 2	Sample selection from account 6512 less than -\$60,000
44-4 page 3	Sample selection from account 6512 less than -\$60,000, all items selected
44-4 page 4	Sample selection from account 6512 less than -\$60,000, all items selected
44-4 page 5	Summary
44-4 page 6	Summary
44-4/1 pages 1-6	Sample items audited of account 6512
44-4/1-1 pages 1-3	Procedures
44-4/1-2 pages 1-6	Administrative procedures
44-5 page 1	Sample selection of account 6612, Greater than \$100,000 all items
44-5 page 2	Sample selection of account 6612, Greater than \$100,000 all items
44-5 page 3	Sample selection of account 6612, Less than -\$100,000 all items
44-5/1 pages 1-10	Sample items audited of account 6612
44-5/1-1 pages 1-2	Backup to sample item 236 & 237
44-5/1-1/1	Backup to sample item 236 & 237
44-5/1-1/1-1 page 1	Incoming billing interface tracking system, Form MP 2947, Backup to sample item 236 & 237
44-5/1-2 pages 1-13	Agreement between Bellsouth Communications and BST covering consulting, marketing, and support services
44-5/1-2 page 1	Backup to item 238
44-5/1-2 pages 2-13	Agreement between Bellsouth Communications and BST covering consulting, marketing, and support services
44-5/1-2/1 pages 1-2	GNPR
44-5/1-2/1-1 page 1	Memo-backup to sample item 238
44-5/1-2/2 pages 1-2	GNPR
44-5/1-2/2-1 pages 1-2	Sample item 238-memo
44-5/1-3 pages 1-2	Backup to sample item 263
44-5/1-3/1 page 1	Financial Data Base Adjustment and Manual Transaction Input
44-5/1-3/1 page 2	RF 8831
44-5/1-3/1 page 3	Financial Data Base Adjustment and Manual Transaction Input
44-5/1-3/1 page 4	Financial Data Base Adjustment and Manual Transaction Input
44-5/1-3/2 pages 1-4	Revenue-Commissions
44-5/1-3/3 pages 1-10	Personal signalling services procedures
44-6 page 2	Sample selection from account 6613 between \$50,000 and \$100,000, 20 items selected
44-6 page 3	Sample selection from account 6613 greater than \$100,000, all items selected

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AUDIT WORKPAPER	DESCRIPTION
44-6 page 4	Sample selection from account 6613 less than \$100,000, all items selected
44-7 page 2	Sample selection from account 6725 between \$26,000 and \$50,000, 20 items selected at random
44-7 page 3	Sample selection from account 6725 greater than \$50,000, all items selected
44-7 page 4	Sample selection from account 6725 less than \$50,000, all items selected
44-7/1-1 page 1	Codes nonregulated explanation
44-7/1-2 pages 1-3	Letter on Davis vs. Southern Bell
44-8/1 page 1	Sample items audited for account 6727
44-8/1-1 page 1	Backup to item 465
44-8/1-1/1-1 page 1	Backup to item 465
44-8/1-1/2 page 1	1992 apportionment factors
44-9 page 1	Sample selection of account 6728 greater than \$200,000, all items selected
44-9 page 2	Sample selection of account 6728 greater than \$200,000, all items selected
44-9 page 3	Sample selection of account 6728 greater than \$200,000, all items selected
44-9 page 4	Sample selection of account 6728 less than -\$200,000, all items selected
44-9 page 5	Sample selection of account 6728 less than -\$200,000, all items selected
44-9/1 pages 1-9	Sample items audited for account 6728
44-9/1-1 page 1	Backup to 484
44-9/1-1/1 page 1	Form Fb27
44-9/1-2 page 1	Worksheet prepared by staff on sample item 482
44-9/1-3 pages 1-3	Backup to sample item 477
44-9/1-3 pages 4-17	Financial systems documentation
44-9/1-4 page 1	Backup item 486
44-9/1-4/1 pages 1-4	Procedures on embedded balance amortization
44-9/1-5 page 1	Backup to sample item 481 and 490
44-9/1-5/1 pages 1-4	Procedures on intercompany investment compensation
44-9/1-5/2 pages 1-4	Attachment A to the procedures
44-9/1-5/3 page 1	Worksheet on report ICO2-prepared by staff
44-9/1-5/4 page 1	Worksheet on report ICO2-prepared by staff
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45	Review of sample items to actual vouchers
45-1 page 1	Backup to #11
45-1 page 3	Backup to #11
45-1 pages 5-8	Backup to #11
45-2 page 1	Backup to sample item 13
45-2 page 4	Backup to sample item 13
45-3 page 1	Backup to sample item 144
45-4 page 1	Backup to item 115

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AUDIT WORKPAPER	DESCRIPTION
45-4 page 3	Backup to item 115
45-5 page 1	Backup to sample item 116
45-5 page 3	Backup to sample item 116
47 page 1	Summary
47 page 2	Memo to Archie Hickerson from Kathy Welch, Re: suggested areas for investigating in CSS
47 page 3	
47-1 pages 1-2	Analysis of 6000 accounts
47-1/1 page 1	Account 6112 per Fr general ledger - prepared by staff
47-1/1 page 2	Account 6112 worksheet on different cost pools
47-1/1 pages 3-5	Account 6112 worksheet on different cost pools
47-1/2 page 1	Account 6121 per Fr general ledger - prepared by staff
47-1/2 page 2	Account 6121 worksheet on cost pools
47-1/2 page 3	Account 6121 worksheet on cost pools
47-1/2 page 4	Account 6121 worksheet on cost pools
47-1/2 page 5	Account 6121 worksheet on cost pools
47-1/3 page 1	Account 6411 per Fr general ledger - prepared by staff
47-1/3 page 2	Account 6411 worksheet on cost pools
47-1/3 page 3	Account 6411 worksheet on cost pools
47-1/3 page 4	Account 6411 worksheet on cost pools
47-1/3 page 5	Account 6411 worksheet on cost pools
47-1/4 page 1	Account 6612 worksheet on cost pools
47-1/5 page 1	Account 6413 worksheet on cost pools
47-1/6 page 1	Account 6725 worksheet on cost pools
47-1/7 page 1	Account 6728 per Fr general ledger - prepared by staff
47-1/7 page 2	Account 6728 worksheet on cost pools
47-1/7 pages 3-15	Account 6728 worksheet on cost pools
47-1/8 page 1	Account 6728 worksheet on cost pools
49 pages 1-17	Latest FCC audit

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