

BST
Costing Methods Group

Docket No. 92-02-60TL

Test Period Ended 12/31/92

November 12, 1993

XIII of XVI

COPY

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DOCUMENT NUMBER-DATE

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FPSC-RECORDS/REPORTING

WORKING PAPER STANDARD INDEX

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COMPANY: BCI
TITLE: SUMMARY OF BILLING PROCEDURES AND ALLOCATIONS 50-1 AND 50-2
PERIOD: TVE 12/31/92
DATE: AUG 27, 1993
AUDITOR: RKY

KW 10/31/93

WP NO.

50p.4

BCI performs marketing services for certain affiliates, both regulated and nonregulated. BCI bills only to affiliates. They bill to BST, BCS, BIS, DATASERV, MCCA, BSAN, BS MOBILE DATA, AND BSE. In 1992 BCI billed all affiliates \$258,470,525. The amount billed to BST was \$210,218,285; that is 81.33%.

50p.4

Of the \$210,218,185 billed to BST, \$205,011,106 was considered regulated by BCI. That is 79.31% of all bills to affiliates is regulated to BST, and of the amount billed to BST 97.52% is regulated.

50p.5

A schedule of the amounts to each state follows this Disclosure.

BCI has a complex procedure for determining the amounts for fully distributed costs and the amounts to allocate to regulated and nonregulated. The amounts are allocated to regulated and nonregulated at BCI, before they are billed to BST.

50-2

For explanation purposes, staff has divided BCI costs into two categories. One is those costs that are generated within BCI or billed to BCI and allocated based on various procedures directly and indirectly to the premises sales cost pool. These costs are not yet allocated to regulated and nonregulated. (Call this area "support costs" for this explanation).

*50-2
50-3*

The second is at the premises sales cost pool. The costs in this pool are generated by the salaries of the premises marketing sales employees. (Call this area "Premises Sales Costs"). From here they are allocated to regulated and nonregulated based upon the number of hours charged in the month. The number of regulated and deregulated hours is determined by a statistical sampling method.

50-2

For the month of May, 1992 BST was billed \$18,630,970; 34% of the costs were "Support costs" and 66% were "Premises Sales Costs".

Support costs"

*50-2
1*

There are 12 divisions within BCI which eventually allocate the majority of their costs either directly or indirectly to Premises Sales, National Accounts and Government Sales. A small percentage is allocated to Inforum each month. For the year 1% was allocated to Inforum.

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COMPANY: BCI
TITLE: SUMMARY OF BILLING PROCEDURES AND
ALLOCATIONS 50-1 AND 50-2
PERIOD: YTE 12/31/92
DATE: AUG 27, 1993
AUDITOR: RRY

WP NO.

50-2
1-1
These allocations are either based on ratios of three months averages of salaries and wages of the division they are being allocated to or a quarterly going forward estimate of the hours of the division they are being allocated to. The majority of the divisions are allocated based on the salary and wages method.

Premises Sales"

50-2
The costs in this pool are salaries generated by the marketing employees who do the actual sales. These for the month of May are 66%. These costs along with the "Support Costs" are allocated to regulated and nonregulated.

50-2
1
50-2
1-1
A chart of the Cost Pools for both "Support Costs" and "Premises Sales" also follows this disclosure. Each cost pool notes the method of allocation.

Allocation to Regulated and nonregulated.

50-3
The total "Support costs" and "Premises Sales" are allocated to the affiliates based on the sale hours reported in the sample of sales hours prepared each month. This sample includes the hours for each affiliate and whether in the case of BST the hours are regulated or nonregulated.

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P2

BCI AUDIT DISCLOSURE 1

SUBJECT: BCI METHODS OF ALLOCATION

OPINIONS:

General

PSC staff questions the use of a separate subsidiary to bill BST 81% of its costs.

Fully Distributed Costs

PSC staff determined through audit procedures that the costs are billed to affiliates at fully distributed cost. (This does not mean that the staff agrees with the % used for the Return on Investment included in Fully Distributed Costs. This is addressed in Disclosure _____.

"Support Costs"

PSC staff understands the need for support services to a sales organizations and realizes that there are many methods of allocation of these support services within a sales organization.

The types of "support cost" charges for ratemaking purposes are being addressed in BCI Disclosure 3.

Allocation to Regulated and nonregulated.

PSC staff has analyzed the sampling method used to allocate both the "Support Costs" and "Premises Sales" costs to regulated and nonregulated and has certain questions regarding the method. These are addressed in BCI Disclosure 2.

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SOP 3

COMPANY: BCI
 TITLE: ANALYSIS OF DOLLARS TO EACH STATE
 PERIOD: TYE 12/31/92
 DATE: SEPT 24, 1993
 AUDITOR: RKY

WP NO. 50-3-3

SOURCE: BCI 1992 BILLING SUMMARY -- WP 50-1/3 AND 2-123 ATTACHMENT II.

STATE	REG	DEREG	TOTAL	%REG TO TOTAL
ALABAMA	17,512,260	423,345	17,935,605	97.6396%
FLORIDA	50,936,339	1,667,113	52,603,452	96.8308%
GEORGIA	39,076,592	934,160	40,010,752	97.6652%
KENTUCKY	8,349,644	288,749	8,638,393	96.6574%
LOUISIANA	19,758,015	125,663	19,883,678	99.3680%
MISSISSIPPI	8,807,082	329,645	9,136,727	96.3921%
NORTH CAROLINA	24,167,481	357,561	24,525,042	98.5421%
SOUTH CAROLINA	13,185,474	293,793	13,479,267	97.8204%
TENNESSEE	23,219,279	786,149	24,005,428	96.7251%
	205,012,166	5,206,178	210,218,344	97.5234%

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50 p 5

COMPANY: BCI
TITLE: ANALYSIS OF DOLLARS TO EACH STATE
PERIOD: TYE 12/31/92
DATE: SEPT 24, 1993
AUDITOR: RKY

WP NO.

~~50-3-3~~ ~~XXXX~~

SOURCE: BCI 1992 BILLING SUMMARY

$\frac{50-1}{3}$

TOTAL BILLING FROM BCI TO ALL AFFILIATES	258,470,525
TOTAL BILLING TO BST REG AND NONREG	210,218,344
% BILLED TO BST REG AND NON REG FOR MARKETING	81.3317%
TOTAL BILLING FROM BCI TO ALL AFFILIATES	258,470,525
TO REG BILLING TO BST MARKETING	205,012,066
	79.3174%

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50-A-904

Open

MEMORANDUM

OCTOBER 4, 1993

TO: TIM DEVLIN, DIRECTOR, AUDITING AND FINANCIAL ANALYSIS
FROM: RUTH K YOUNG, REGULATORY ANALYST, AFA, MIAMI
RE: NARUC AUDIT - COSTING METHODOLOGIES GROUP

FURTHER REQUESTS:

2-0?? RE: BCI
BASED ON THE INFORMATION SUPPLIED TO USE IN 2-123, ATTACHMENT II,
THE PERCENT OF BILLING TO BST FOR 1992 OF TOTAL BCI BILLING WAS
81.33%

OF THE TOTAL BILLED TO BST: 97.52% WAS REGULATED.

THE DOLLAR AMOUNTS WERE SPECIFIED CONFIDENTIAL AND ARE SENT TO
KAREN KAETZ THROUGH AL CARRERAS.

WHY WAS A SEPARATE SUBSIDIARY IMPLEMENTED, WHEN 81.33% OF THE
BILLING GOES BACK TO BST AND OF THAT BILLING 97.5% IS REGULATED IN
1992.

The answer is on SO, p 7

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*A
SO pg 6*

*By
BCI*

Southern Bell Tel. & Tel. Co.
FPSC Docket No. 920260
Audit
Date: 10/06/93
Item No. 2-172
Page 1 of 1

Request: RE: BCI--Based on the information supplied to use in 2-123, Attachment II, the percent of billing to BST for 1992 of total BCI billing was 81.33% of the total billed to BST; 97.52% was regulated.

The dollar amounts were specified confidential and are sent to Karen Kaetz through All Carreras.

Why was a separate subsidiary implemented, when 81.33% of the billing goes back to BST and of that billing 97.5 is regulated in 1992?

Response: BCI was formed as a separate subsidiary, based on information obtained through business customer feedback. Customer input indicated that BellSouth needed to be easier to do business with, and that consistency and uniformity are critical to the customer. Customers were experiencing confusion by the several different BellSouth companies offering network, CPE, and computer products and services.

BCI can offer its business customers, as one unified organization, the ability to meet all of the integrated telecommunications needs. It can provide sales and sales support within the traditional operating company service areas, as well as account management services, for many of the nation's largest corporations. BCI essentially combined the sales efforts of South Central Bell, Southern Bell, National Accounts Division, and BCS In-region Sales into one common interface for the customer.

ATC Staff's conclusions ^{and opinion} are on Page 8.

Date Provided: October 21, 1993

50p 7

BCI AUDIT DISCLOSURE 1

SUBJECT: BCI METHODS OF ALLOCATION

ADD

INSERT B TO BCI DISCLOSURE 1

Opinion:

We received the company's answer as to the reason BCI was separated; but at that time it was too late in the audit to review the customer input that initiated the change and to make a comparison of the system before BCI was separated with the separated system.

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COMPANY: BCI
TITLE: SUMMARY OF BILLINGS FROM BCI TO BST.
PERIOD: TYE 12/31/92
DATE: SEPT 2, 1993
AUDITOR: TKY

W
10/31/93

WP NO. 50-1

THE OBJECTIVE OF THIS SECTION IS TO DETERMINE WHAT COSTS ARE INCLUDED IN BCI BILLING TO BST; AND WHETHER BCI ALLOCATIONS TO REG AND NONREG ARE USED BY BST OR DOES BST DO THEIR OWN ALLOCATIONS TO REG AND NONREG.

POSSIBLE ISSUES : BCI IS DOING THE ALLOCATIONS TO REG AND NONREG, NOT THROUGH CAM.

WE ALSO NEED TO DETERMINE WHETHER BCI USED FDC AND CALCUALTES THE ROI CORRECTLY. THIS IS ON WP 50-2 AND 50-8 RESPECTIVELY.

50-2
50-8

WHETHER THE COST POOLS INCLUDED IN THE ACCOUNTS THAT ARE INCLUDED IN FDC ARE ULTIMATELY ALLOCATED TO REG AND NONREG ON A REASONABLE BASIS.

POSSIBLE ISSUES: 1. DOES BCI USE FDC TO BILL BST? *50-2, 50-3*

2. IS THE ROI CALUALTED CORRECTLY. *50-8*

3. IS THE METHOD USED TO ALLOCATE ALL BCI EXPENSES (EXCEPT FOR THE PREMISES SALES WHICH IS BASED ON A SAMPLE SELECTION) REASONABLE. (IS THE ALLOCATION METHOD FOR ALLOCATING COST POOLS IN EACH ACCOUNT THAT ARE INCLUDED IN FDC REASONABLE?) *50-2*

4. IS THE SAMPLE SELECTION METHOD REASONABLE FOR ALLOCTING REG AND NONREG PREMISES SALES? *50-3*

THE TYPES OF EXPENSES ARE INCLUDED IN THE SAMPLE SECTION THAT IS 50-7.

POSSIBLE ISSUES: ARE THE TYPES OF EXPENSES INCLUDED IN THE FDC REASONABLE FOR RATEMAKING AND REOCCURRING. *50-7*

BCI BILLS BST THREE TYPES OF BILLS EACH MONTH.

1. MARKETING SERVICES
2. INFORUM
3. GOVERNMENT COMPLIANCE

I. MARKETING SERVICES:

EXPLAIN THE MARKETING SERVICES, WHAT ARE THE PRODUCTS?
GET FROM INTERVIEWER.

Description of services are on 50-1, 50-3
10, 4

COMPANY: BCI
TITLE: SUMMARY OF BILLINGS FROM BCI TO BST.
PERIOD: TYE 12/31/92
DATE: SEPT 2, 1993
AUDITOR: TKY

WP NO. 50-1

WE REQUESTED BILLS FOR THE MONTH OF MAY AND OCT 92 TO BST.
THE SOURCE DOCUMENTATION FOR THE BILLS INCLUDED AN ATTACHMENT THAT
SHOWED THE AMOUNTS TO ALLOCATE TO REG AND NONREG.
THE ALLOCATIONS INCLUDED ROI RETURN AND ROI TAXES.

THE AMOUNTS FOR THE MONTHS ON THE BILLS AGREED TO THE AMOUNTS FOR REG
AND NONREG ON THE BILLING SUMMARY. THE TOTALS FOR MAY AND OCT ON THE
BILLING SUMMARY WERE THEN TRACED TO THE TRACKING REPORTS BEFORE AND
AFTER ALLOCATIONS, TRACED THE BILLING SUMMARY TO THE INCOME STATEMENT
(SEQUENCE 17) AND AGREED (WITH RECONCILIATIONS).

THE AMOUNTS ON THE BILLING SUMMARY FOR TOTAL 1992 WERE TRACED TO THE
INCOME STATEMENT FOR 1992 AND AGREED (WITH RECONCILIATION).
WP50-7/2-3.

WE CONCLUDED THAT BOTH INTEREST EXPENSE AND INCOME TAX WERE NOT
INCLUDED IN THE MARKETING BILLS (FDC) OR ALLOCATIONS TO REG AND NONREG
BASED ON THE RECONCILIATION OF THE BILLING SUMMARY TO THE TRACKING
REPORT AND THE RECONCILIATION OF THE INCOME STATEMENT TO THE TRACKING
REPORT. THE AMOUNTS INCLUDED IN FDC ARE ON WP NO ~~50-Section 50-3~~.

WE HAVE NOT BEEN ABLE TO GET THE ANSWER OF WHETHER BST USES BCI
ALLOCATIONS TO REG AND NONREG YET OR WHETHER THEY DO THEIR OWN. ~~REG~~
NO- IS STILL OUTSTANDING. - Per Jerry Wilson - BST uses the
reg. non reg amounts listed to them by BCI. This is proven
by tracing the bills from BCI to an analysis of BST acct 46612
2. INFURUM BILL Bills as on 50-1 + 50-1 - Analysis on 50-1 See 50-7 For further
description +
support

INFURUM IS A DEMONSTRATION CENTER IN ATLANTA. IT PROVIDES CAPABILITIES
FOR MARKETING AND DEMONSTRATIONS. WP NO 50-2/1-1. THE COMPANY PER WP NO
50-2/1-1 SAYS THAT THE COSTS IN THIS BILL ARE 1) DIRECT COSTS, AND 2)
ALLOCATION FROM SALES OPERATIONS ADMINISTRATION AND SALES OPERATION
SUPPORT.

THE COSTS ARE ALLOCATED TO THE INFURUM FROM SALES OPERATIONS
ADMINISTRATION AND SALES OPERATIONS SUPPORT BASED ON RATIO OF 3 MTH
AVERAGE OF SALARY AND WAGE OF EACH GROUP.

50-1
9

TOTAL INFURUM COSTS ARE ALLOCATED TO BST, BSE, BCS AND DS BASED ON THE
MARKETING ALLOCATOR. NEED TO FINDS OUT WHAT THIS IS.

ACCORDING TO GERALD EDWARDS AND CHRIS GRIFFIN, ONLY ONE AMOUNT IS SENT TO
BST AND THEN BST DETERMINES WHAT IS REG AND NONREG. RESPONSE STILL
OUTSTANDING. Per 2-12-7 WP 50-1
7-3 Infurum is sorted into acct.
6613 - Cost Pool 2

COMPANY: BCI
TITLE: SUMMARY OF BILLINGS FROM BCI TO BST.
PERIOD: TYE 12/31/92
DATE: SEPT 2, 1993
AUDITOR: TKY

WP NO. 50-1

3. GOVERNMENT COMPLIANCE

THIS IS AN INDIVIDUAL WHO IS RESPONSIBLE THAT PEOPLE WHO ARE GOING TO BE DEALING WITH THE FEDERAL GOVERNMENT ARE TRAINED ON HOW TO DEAL WITH THE GOVERNMENT. PER INTERVIEW WITH BCI PEOPLE. MARTHA.

THE COMPANY IN WP NO. 50-2/1-1 THAT "GOVERNMENT COMPLIANCE PROVIDES ASSURANCE OF BELLSOUTH'S COMPLIANCE WITH STANDARDS OF CONDUCT IN DEALING WITH GOVERNMENT BODIES. INCLUDES DIRECT COST, ALLOCATION FROM BCI EXECUTIVE, BBS EXECUTIVE AND FINANCE AND ADM."

BCI EXECUTIVE IS ALLOCATED TO GOV'T COMPLIANCE BASED ON A RATIO OF THE 3 MONTH AVERAGE OF SALARY AND WAGES. BBS EXECUTIVE IS ALLOCATED TO GOV'T COMPLIANCE BASED ON THE 3 MONTH AVERAGE OF SALARY AND WAGES OF THE GOV'T COMPLIANCE GROUP. ALLOCATION FROM FINANCE AND ADM BASED ON AN ESTIMATE OF QUARTERLY SALARIES. 50-2/1-1.

THE ENTIRE GOVERNMENT COMPLIANCE BILL IS ALLOCATED TO BST, BCS, DS AND BSE BASED ON THE GENERAL ALLOCATOR. NEED TO FIND OUT WHAT THE GENERAL ALLOCATOR IS AT BCI? → $\frac{50-1}{8}$

THE COMPANY STATED AT THE INTERVIEW THAT THE GOV'T COMPLIANCE BILL WAS SENT TO BST IN ONE LUMP SUM. THERE IS NO ALLOCATION BETWEEN REG AND NONREG.

WE NEED TO FIND OUT HOW BST ALLOCATES TO REG AND NONREG. REQUEST OUTSTANDING.

*Per Query To Reg 2-122-7 WP 50-1
7-3*

Gov't Comp is booked into Acct 46728.9, CP 4.

*This is allocated to reg + non reg thru the CSS
once it goes into account 6728.9.*

BELLSOUTH COMMUNICATIONS, INC.-BILLING SUMMARY

	B	C	D	E	F	G	H	I	J	K	L	M	N	TOTAL
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEPT	OCT	NOV	DEC		
BST-REG-AL	1,529,285	1,253,758	1,312,274	1,428,550	1,454,317	1,451,283	1,454,398	1,437,858	1,385,059	1,453,002	1,589,872	1,762,848	17,512,280	
BST-REG-FL	3,563,940	3,678,135	3,922,664	3,768,950	5,057,330	4,378,722	4,353,338	4,494,094	4,255,948	4,406,101	4,437,453	4,621,654	50,936,339	
BST-REG-GA	2,645,850	2,660,871	2,738,467	3,108,584	3,484,711	3,554,420	3,307,128	3,321,958	3,434,824	3,416,479	3,819,998	3,573,304	39,076,592	
BST-REG-KY	631,568	624,014	581,842	699,521	608,835	781,823	669,042	688,588	736,141	735,377	756,361	858,755	8,349,644	
BST-REG-LA	1,842,982	1,472,368	1,463,860	1,467,820	1,667,533	1,652,978	1,703,197	1,772,339	1,639,256	1,592,682	1,753,954	1,729,045	19,758,015	
BST-REG-MS	827,403	751,883	693,772	692,071	739,198	723,163	672,189	733,444	714,011	756,298	718,685	784,987	8,807,082	
BST-REG-NC	1,754,141	2,045,131	1,884,192	1,869,608	2,163,699	2,060,826	2,085,862	1,989,674	2,088,201	2,007,080	1,934,295	2,194,773	24,167,481	
BST-REG-SC	1,104,027	1,118,446	1,053,440	1,021,724	1,183,277	1,057,225	1,028,558	1,027,531	1,167,632	1,174,373	1,126,210	1,122,969	13,188,414	
BST-REG-TN	1,671,083	1,909,394	1,652,368	1,806,776	1,894,979	2,116,826	1,958,889	2,135,680	2,067,532	1,915,547	1,834,275	2,255,951	23,219,279	
BST-NON-REG-AL	7,848	13,590	16,430	27,646	28,021	34,687	37,869	29,914	29,756	44,954	71,287	81,344	423,345	
BST-NON-REG-FL	146,882	165,544	134,041	191,866	104,493	100,270	101,777	156,351	154,751	178,588	178,095	144,458	1,687,113	
BST-NON-REG-GA	10,734	28,411	53,513	159,251	107,484	82,951	66,007	65,121	89,310	88,088	103,624	79,688	934,160	
BST-NON-REG-KY	37,720	33,536	19,862	18,893	21,170	24,261	25,667	17,659	22,803	24,256	21,451	21,469	288,749	
BST-NON-REG-LA	9,432	8,556	9,933	35,843	(13,302)	9,381	5,689	6,004	14,827	16,348	15,732	7,182	126,683	
BST-NON-REG-MS	19,972	14,430	29,582	28,840	23,731	14,776	12,725	32,497	34,193	45,302	34,155	38,444	329,645	
BST-NON-REG-NC	27,388	36,284	21,377	26,832	4,754	16,197	15,546	17,914	23,173	39,875	51,144	35,178	357,561	
BST-NON-REG-SC	5,535	15,298	19,027	16,846	22,037	35,223	32,631	31,593	12,385	31,131	30,110	42,037	293,793	
BST-NON-REG-TN	50,611	65,169	53,549	70,879	70,893	85,051	68,027	57,533	68,399	67,844	61,289	67,834	788,148	
BST TOTAL	11,886,877	18,899,789	18,640,193	18,350,199	18,630,477	19,777,885	17,988,536	18,015,769	17,836,159	18,083,400	18,537,783	18,488,284	210,218,268	
BCS-OUT OF REGION														
BCS-NON-REG-IN REGIONAL														
BCS-NON-REG-IN REGION-FL														
BCS-NON-REG-IN REGION-GA														
BCS-NON-REG-IN REGION-KY														
BCS-NON-REG-IN REGION-LA														
BCS-NON-REG-IN REGION-MS														
BCS-NON-REG-IN REGION-NC														
BCS-NON-REG-IN REGION-SC														
BCS-NON-REG-IN REGION-TN														
BCS TOTAL														
BN														
BS														
DATASERV														
MCCA														
BSAN														
BS MOB DATA														
BSE														

RBC

20's on 10's 9/9

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01/02/94 008887

BCI SALES TOTAL	19,865,547	19,868,966	19,200,259	19,930,150	22,239,476	22,048,410	21,307,962	21,763,163	21,481,705	21,258,616	21,860,956	22,695,369	253,520,579
BBS	99,477	102,800	39,513	123,284	131,645	123,179	97,448	89,677	90,477	101,329	124,742	76,043	1,192,678
GOVT COMPLIANCE													
BST	3,072	11,184	2,842	10,715	8,835	8,085	11,211	8,932	9,928	9,725	9,204	8,472	102,504
BSE	801	2,186	556	2,095	1,780	1,627	1,649	2,234	2,464	3,037	2,285	2,358	22,872
BCS	64	233	59	223	182	165	219	222	209	203	223	200	2,202
DS	22	78	20	76	61	59	77	72	77	78	67	60	747
TOTAL GOV COMPLIANCE	3,758	13,682	3,477	13,109	10,858	10,236	13,157	11,460	12,679	13,042	11,779	11,090	128,325
INFORM													
BST	0	0	0	0	259,588	208,906	839,844	264,329	270,932	288,684	246,847	260,733	2,620,865
BSE	0	0	0	0	82,541	64,932	234,205	75,680	73,649	75,797	61,035	69,282	737,121
BCS	0	0	0	0	23,704	18,659	70,674	23,612	23,597	23,727	21,486	22,121	227,580
DS	0	0	0	0	4,517	4,070	16,927	4,183	3,824	3,884	2,889	3,083	43,378
TOTAL INFORM	0	0	0	0	370,351	297,567	1,161,650	367,805	372,002	372,092	332,257	355,219	3,628,943
TOTAL ALL BILLING	19,958,782	19,988,514	19,243,249	20,066,543	22,752,330	22,481,392	22,580,215	22,232,105	21,956,863	21,745,079	22,329,734	23,137,720	258,470,525

Σ(A) = 22,239,476
 agrees with FDC
 Billing Module
 WP 50-8
 4

THRU DECEMBER 1992

ITEM NO. 2-123
 ATTACHMENT II

50-7
 2-3

30-1
 3-1

BELLSOUTH COMMUNICATIONS, INC. BILLING SUMMARY

UNCLASSIFIED
 CONFIDENTIAL
 PROPRIETARY

16

	B	C	D	E	F	G	H	I	J	K	L	M	N
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEPT	OCT	NOV	DEC	TOTAL

% FOR BCHMKT ONLY

BST-REG-AL	7.6981%	6.3101%	6.8347%	7.1678%	6.5393%	6.8109%	6.8256%	6.8068%	6.4476%	6.8349%	7.2717%	7.7674%	6.9076%
BST-REG-FL	17.9403%	18.5120%	20.4303%	18.9108%	22.7403%	19.8505%	20.4308%	20.6500%	19.8120%	20.7262%	20.2985%	20.3639%	20.0918%
BST-REG-GA	13.3188%	13.3921%	14.2627%	15.5974%	15.7140%	16.1210%	15.5206%	15.2641%	15.9895%	16.0710%	17.4741%	15.7446%	15.4136%
BST-REG-KY	3.1792%	3.1406%	2.9262%	3.5099%	2.7286%	3.5450%	3.1399%	3.1839%	3.4268%	3.4592%	3.4599%	3.7838%	3.2935%
BST-REG-LA	9.2773%	7.4104%	7.8242%	7.3648%	7.4981%	7.4970%	7.9932%	8.1438%	7.8309%	7.4919%	8.0232%	7.6185%	7.7935%
BST-REG-MS	4.1850%	3.7842%	3.6133%	3.4725%	3.3238%	3.2799%	3.1546%	3.3701%	3.3238%	3.5578%	3.2875%	3.4587%	3.4739%
BST-REG-NC	8.8301%	10.2931%	9.8134%	9.3808%	9.7291%	9.3488%	9.7891%	9.1424%	9.7208%	9.8646%	8.8482%	9.6706%	9.5327%
BST-REG-SC	5.5575%	5.8291%	5.4866%	5.1265%	5.3206%	4.7950%	4.8271%	4.7214%	5.4355%	5.5242%	5.1517%	4.9480%	5.2099%
BST-REG-TN	8.4120%	9.6099%	8.6060%	9.0655%	8.5208%	9.6008%	9.1932%	9.8132%	9.6246%	9.0107%	8.3908%	9.9401%	9.1587%
BST-NON-REG-AL	0.0395%	0.0884%	0.0856%	0.1387%	0.1290%	0.1573%	0.1777%	0.1375%	0.1385%	0.2115%	0.3261%	0.3584%	0.1670%
BST-NON-REG-FL	0.7394%	0.8332%	0.6981%	0.5111%	0.4699%	0.4548%	0.4778%	0.7184%	0.7204%	0.8401%	0.8147%	0.8365%	0.8576%
BST-NON-REG-GA	0.0540%	0.1430%	0.2787%	0.7990%	0.4833%	0.3782%	0.3098%	0.2992%	0.4157%	0.4143%	0.4740%	0.3611%	0.3685%
BST-NON-REG-KY	0.1899%	0.1688%	0.1034%	0.0948%	0.0952%	0.1100%	0.1205%	0.0811%	0.1061%	0.0981%	0.0946%	0.1139%	0.1139%
BST-NON-REG-LA	0.0475%	0.0431%	0.0517%	0.1798%	-0.0596%	0.0425%	0.0267%	0.0279%	0.0690%	0.0769%	0.0720%	0.0316%	0.0486%
BST-NON-REG-MS	0.1005%	0.0726%	0.1541%	0.1447%	0.1067%	0.0670%	0.0597%	0.1493%	0.1592%	0.2131%	0.1582%	0.1738%	0.1300%
BST-NON-REG-NC	0.1379%	0.1927%	0.1113%	0.1336%	0.0214%	0.0735%	0.0730%	0.0823%	0.1079%	0.1880%	0.2340%	0.3312%	0.1410%
BST-NON-REG-SC	0.0279%	0.0767%	0.0991%	0.0845%	0.0991%	0.1598%	0.1531%	0.1452%	0.0577%	0.1484%	0.1377%	0.1852%	0.1159%
BST-NON-REG-TN	0.2558%	0.3280%	0.2789%	0.3546%	0.3175%	0.3858%	0.3193%	0.2844%	0.3182%	0.3191%	0.2803%	0.2962%	0.3101%
BST TOTAL	79.9705%	80.0080%	81.4582%	82.0370%	83.7739%	82.4452%	82.5914%	82.7810%	83.5044%	85.0639%	84.7966%	85.7544%	82.9196%

BCS-OUT OF REGION
 BCS-NON-REG-IN REGION-AL
 BCS-NON-REG-IN REGION-FL
 BCS-NON-REG-IN REGION-GA
 BCS-NON-REG-IN REGION-KY
 BCS-NON-REG-IN REGION-LA
 BCS-NON-REG-IN REGION-MS
 BCS-NON-REG-IN REGION-NC
 BCS-NON-REG-IN REGION-SC
 BCS-NON-REG-IN REGION-TN

BCS TOTAL

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BS MOB DATA

BSE

BCI TOTAL

1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00

PROPRIETARY

THRU DECEMBER 1992

FOI/K2M 000089



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180/17/93

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8/27/93
KW 10/31/93

BELLSOUTH COMMUNICATIONS, INC.
RECONCILIATION OF BILLING SUMMARY
TO EXPENSE TRACKING REPORT



DESCRIPTION	May-92	Oct-92
TOTAL PER BILLING SUMMARY	22,752,330.00	21,745,079.00
LESS: ROI	$\frac{50-1}{3-2} -276,978.51$	$\frac{50-1}{3-2} -308,855.28$
PLUS: INTEREST EXPENSE INCOME TAX	$\frac{50-1}{4-1} \left\{ \begin{array}{l} 29,903.15 \\ 144,555.28 \end{array} \right.$	$\frac{50-1}{4-2} \left\{ \begin{array}{l} 8,653.30 \\ 143,588.10 \end{array} \right.$
OTHER ADJUSTMENTS ROUNDING	10,856.00 -1.74	5.99
RECONCILED AMOUNT	✓ 22,660,664.18	✓ 21,588,471.11
TOTAL PER TRACKING REPORT	22,660,664.18	21,588,471.11
DIFFERENCE	0.00	0.00

✓ = Agreed w/ expense Tracking Report Total after allocation

(Does not agree w/ expense tracking reports before all other - B is reconciling Ref outstanding) (Exp tracking ESPI) Reconciler on $\frac{50-1}{3-1} + \frac{50-1}{3-1}$

This reconciliation shows that ROI is included in billing summary while Int Exp + Taxes are not included in billing summary & therefore not part of the amounts billed to BST.

SPECIFIED CONFIDENTIAL

$\frac{50-1}{3-1}$

3

PBC

Expense Tracking

Southern Bell Tel. & Tel. Co.
Fpsc Docket No. 920260-TL
Audit
Date: 07/26/93
Item No. 2-126
Page 1 of 2

Request: RE: BCI: Expense Tracking

- A. Provide expense tracking reports before staff allocation and expense tracking reports after allocation for months of May and October, 1992.
- B. Explain how the expenses get allocated to reg and nonreg. Provide documentation for months of May and October, 1992.
- C. PSC staff has copies from C & L workpapers of BCI billing methodology and procedures for allocating BCI expenses to cost pools and allocating percentage of cost pools to BST. These are pages numbers FO1KO2W 002647, 002649, 002657, 002658.

1. Please have a representative available explain how these are used to get from the expense tracking report before allocation to the expense tracking report after allocation for months of May and October, 1992.

2. Also include staff allocation summary for May and October, 1992.

Response: A.

Not included here

ESPI

Attachment I contains the expense tracking reports before staff allocation for the months of May and October 1992. Attachment II is the expense tracking reports after staff allocation for the months of May and October 1992.

This material constitutes very sensitive proprietary confidential business information and any notes taken by the auditors may be the subject of a "Notice of Intent to Request Confidential Classification."

How much of all are direct

- B. The staff allocation does not directly allocate staff support costs (Executive, Finance, Human Resources, etc.) to regulated or nonregulated, but rather allocates such costs to line sales cost pools. These cost pools are then allocated to BCI customers, based on customer productive hours reported via the time reporting process. BST costs are then further allocated to the regulatory jurisdictions and to regulated and nonregulated based on customer productive time, in accordance with our documented procedures.

50-1
3-1 p 2

Response continued:

*Per Com w/ICM on 8/26
No longer ESPT
now Conf.*

*50-2
4*

Attachment III contains the FDC billing worksheets for documentation of this allocation for the months of May and October 1992.

This material constitutes very sensitive proprietary confidential business information and any notes taken by the auditors may be the subject of a "Notice of Intent to Request Confidential Classification."

C1. A representative will be available the week of August 23, 1993 to answer any questions or clarify any items.

C2. Attachment IV contains the staff allocation worksheets for the months of May and October 1992. The last page of each monthly package reflects the summary.

This material constitutes very sensitive proprietary confidential business information and any notes taken by the auditors may be the subject of a "Notice of Intent to Request Confidential Classification."

ESPT



Date Provided: August 23, 1993

*50-1
3-1 p3*

BCT

8/27/93
W, 0/21/93

08/26/93 09:04 2205 965 1832 BCI/BBS Finance 013/016

ITEM NO. 2-122.5
ATTACHMENT

BELLSOUTH COMMUNICATIONS, INC.
RECONCILIATION OF STAFF ALLOCATION
May-92

PBC

B C D |

DESCRIPTION	B/F STAFF ALLOCATION	LATE CLOSING ENTRIES	AFTER STAFF ALLOCATION	NOTES
-------------	----------------------	----------------------	------------------------	-------

- SALARY & WAGES
- PENSIONS
- TRAVEL
- MEALS
- LODGING
- TRAINING
- RELOCATION
- SUBS, MEMB & ENTER
- PRNT, STATION & COUR
- OFFICE FURN & EQUIP
- DATA PROCESSING
- RENT
- DEPRECIATION
- PROFESSIONAL SERVICES
- INTEREST
- MGT FEES
- OTHER EXP
- INCOME TAX

TOTAL	$\frac{50-2}{2}$ <input type="checkbox"/>	=	=	3-1
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NOTES

1-INCOME TAX ENTRY FROM BSC TAX DEPARTMENT NOT INCLUDED IN B/F STAFF ALLOCATION TRACKING.

*Expense tracking reports are
considered ESP. See
WP 50-2 for summary of exp track rpt
by RC Code*

SPECIFIED CONFIDENTIAL

conf

F01K82V 010580

22		$\frac{50-1}{3-1}$ 1	
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BELLSOUTH COMMUNICATIONS, INC.
 INCOME STATEMENT
 (THOUSANDS)
 62012

REPORT PERIOD: OCTOBER 1992

B
 CURRENT MONTH

 ACTUAL

PAGE 1
 ISSUED 11/10/92

Handwritten initials
 (PBC)

REVENUES
 TOTAL OPERATING REVENUE
 (INC PUB FEES)
 LESS: PUB FEES
 NET OPERATING REVENUE

OPERATING EXPENSES
 COST OF SERVICES/PRODUCTS
 DEPRECIATION
 AMORTIZATION - INC
 SELLING, GENERAL, AND ADMIN
 OTHER OPERATING EXPENSES
 TOTAL OPERATING EXPENSES

NET OPERATING INCOME

OTHER INCOME
 EQUITY IN INCOME OF UNCONSOL COS
 MISC NON-OPERATING INCOME (LOSS)
 TOTAL OTHER INCOME

INTEREST EXPENSE

INCOME BEFORE INCOME TAXES
 INCOME TAXES - FEDERAL
 - STATE

INCOME BEFORE EXTRAORDINARY ITEMS,
 ACCOUNTING CHANGES AND MINORITY INT

EXTRAORDINARY ITEMS - NET
 ACCOUNTING CHANGES
 MINORITY INTEREST

NET INCOME

B/S - Oct -
Handwritten calculations and notes

(S/L)
For reconciliation to
trading report see 50-1
4-1

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

LAST PAGE OF REPORT

V = agrees w/ Sep 17 which is T/B and is ESPI

Conf

2-123 C

FOLIO 003915

PROHIBITED CONFIDENTIAL
PROHIBITARY

ITEM NO. 2-123
 ATTACHMENT V

10/13/92
RS/12/92

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INVOICE



BellSouth Telecommunications

Room 42E62
675 W. Peachtree Street
Atlanta, GA 30375

Date: 6/8/92

Make Payable To:
BellSouth Communications, Inc

Remit To Address:

Asst. Mgr. - Accounting Services
BellSouth Communications, Inc
3000 Riverchase Galleria Suite 1700
Birmingham, AL 35244

1G1
3700 Colonnade Pkwy.
Birmingham, AL 35243

BILL NO: 05920002

TO BILL YOU FOR THE FOLLOWING:

GOVT COMPLIANCE SERVICES
JUL 91 THRU MAY 92 AS PER ATTACHED

DETAILS ATTACHED

NET AMOUNT DUE IN 30 DAYS

$\frac{50-1}{5-1}$
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x
 $\frac{50-1}{5-1}$

\$33,266.85

TOTAL AMOUNT

\$33,266.85

n/c

GOVT COMPLIANCE BILLING ATTACHMENT

BILLING MTH	AMOUNT	BST	BSE	BCS	DS	TOTAL	NOTES
1991	\$11,718.76	\$6,854.30	\$4,025.39	\$694.92	\$144.15	\$11,718.76	
ALLOCATION FACTOR		58.49%	34.35%	5.93%	1.23%	100.00%	1
Jan-92	\$3,758.49	\$2,198.34	\$1,291.04	\$222.88	\$46.23	\$3,758.49	
ALLOCATION FACTOR		58.49%	34.35%	5.93%	1.23%	100.00%	1
Feb-92	\$13,682.00	\$8,002.60	\$4,699.77	\$811.34	\$168.29	\$13,682.00	
ALLOCATION FACTOR		58.49%	34.35%	5.93%	1.23%	100.00%	1
Mar-92	\$3,477.00	\$2,032.70	\$1,194.35	\$208.19	\$42.76	\$3,477.00	
ALLOCATION FACTOR		58.49%	34.35%	5.93%	1.23%	100.00%	1
Apr-92	\$13,109.00	\$7,667.45	\$4,502.94	\$777.36	\$161.25	\$13,109.00	
ALLOCATION FACTOR		58.49%	34.35%	5.93%	1.23%	100.00%	1
May-92	\$10,858.00	\$8,510.46	\$3,840.69	\$593.93	\$112.92	\$10,858.00	
ALLOCATION FACTOR		59.96%	33.63%	5.47%	1.04%	100.00%	2
TOTAL BILLING		\$33,266.85	\$19,354.18	\$3,308.62	\$675.60	\$56,603.25	

NOTES

- 1 ALLOCATED BASED ON MARKETING ALLOCATOR-AVG JAN THRU MAR 92
- 2 ALLOCATED BASED ON MARKETING ALLOCATOR-AVG FEB THRU APR 92.

50-1
9



ALLOCATION OF GOVT COMPLIANCE

CALCULATION OF MARKETING ALLOCATOR-GOVT COMPLIANCE 1992

MONTH	BSE	BCS	DS	BST	TOTAL
Jan-92	30,745,804	4,921,370	1,279,000	48,988,171	85,934,345
Feb-92	28,803,994	5,331,841	916,000	53,186,137	88,237,972
Mar-92	29,878,258	5,180,011	995,000	50,100,254	86,153,523
Apr-92	33,380,168	4,522,784	954,000	61,358,482	100,215,434
May-92					0
Jun-92					0
Jul-92					0
Aug-92					0
Sep-92					0
Oct-92					0
Nov-92					0
Dec-92					0

AVERAGES

APR-1/92-3/92	29,809,352	5,144,407	1,063,333	50,758,187	86,775,280
MAY-2/92-4/92	30,687,473	5,011,545	955,000	54,881,624	91,535,643
JUNE-3/92-5/92	21,086,142	3,234,265	649,687	37,152,912	62,122,986
JULY-4/92-6/92	11,126,723	1,507,595	318,000	20,452,827	33,405,145
AUGUST-5/92-7/92	0	0	0	0	0
SEPT-6/92-8/92	0	0	0	0	0
OCT-7/92-9/92	0	0	0	0	0
NOV-8/92-10/92	0	0	0	0	0
DEC-9/92-11/92	0	0	0	0	0

%

APR-1/92-3/92	34.35%	5.93%	1.23%	58.49%	1.00
MAY-2/92-4/92	33.53%	5.47%	1.04%	59.96%	1.00
JUNE-3/92-5/92	33.94%	5.21%	1.05%	59.81%	1.00
JULY-4/92-6/92	33.31%	4.51%	0.95%	61.23%	1.00
AUGUST-5/92-7/92	#NUM!	#NUM!	#NUM!	#NUM!	#NUM!
SEPT-6/92-8/92	#NUM!	#NUM!	#NUM!	#NUM!	#NUM!
OCT-7/92-9/92	#NUM!	#NUM!	#NUM!	#NUM!	#NUM!
NOV-8/92-10/92	#NUM!	#NUM!	#NUM!	#NUM!	#NUM!
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INVOICE

BellSouth Telecommunications

Date:

11/13/92

Room 6B2
3700 Colonnade Parkway
Birmingham, AL 35243

Make Payable To:
BellSouth Communications, Inc

Remit To Address:

Staff Mgr-Accounting Services
BellSouth Communications, Inc
3000 Riverchase Galleria Suite 1250
Birmingham, AL 35244

1G1
3700 Colonnade Pkwy
Birmingham, AL 35243

BILL NO: 1092 0008

TO BILL YOU FOR THE FOLLOWING:

GOVERNMENT COMPLIANCE SERVICES PROVIDED
FOR THE MONTH OF OCTOBER 92
SEE ATTACHED DETAILS

Sup
(2)

\$9,724.67 ✓

✓ - Agree w/ billing summary
50-1
3

N/C

NET AMOUNT DUE IN 30 DAYS

TOTAL AMOUNT DUE

\$9,724.67

ALLOCATION OF GOVT COMPLIANCE

MONTH	BSE	BCS	DS	BST	TOTAL
OCTOBER COST ALLOCATION	3,025.61	-200.96	68.24	9,599.20	12,894.00
OCTOBER ROI	11.56	1.89	9.28	125.17	148.20
OCTOBER TOTAL BILLING	3,037.17	202.85	77.52	9,724.67	13,042.20

9,724.67
13,042.20

✓ = Agreed with Betty Jensen
 50-1
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ALLOCATION OF GOVT COMPLIANCE

MONTH	BSE	BCS	DS	BST	TOTAL
Jan-92	84,372,000	8,565,000	3,195,000	423,208,000	519,340,000
Feb-92	79,754,000	8,574,000	2,785,000	412,834,000	503,947,000
Mar-92	80,184,000	8,791,000	2,895,000	413,512,000	505,382,000
Apr-92	88,476,000	8,133,000	2,845,000	407,304,000	506,758,000
May-92	80,198,000	8,617,000	2,938,000	403,835,000	495,588,000
Jun-92	78,739,000	8,548,000	3,007,000	419,913,000	508,207,000
Jul-92	161,886,598	8,976,000	3,183,000	428,187,000	602,232,598
Aug-92	79,252,271	8,858,000	3,043,000	419,588,000	510,741,271
Sep-92	160,826,859	8,864,000	2,840,000	427,523,000	600,053,859
Oct-92					0
Nov-92					0
Dec-92					0

AVERAGES

APR-1/92-3/92	81,436,667	8,643,333	2,958,333	416,518,000	509,556,333
MAY-2/92-4/92	82,804,667	8,499,333	2,841,667	411,216,667	505,362,333
JUNE-3/92-5/92	82,952,667	8,513,667	2,892,667	408,217,000	502,576,000
JULY-4/92-6/92	81,804,333	8,432,667	2,930,000	410,350,667	503,517,667
AUGUST-5/92-7/92	106,274,533	8,713,667	3,042,667	417,311,667	535,342,533
SEPT-6/92-8/92	105,959,290	8,794,000	3,077,667	422,562,667	540,393,623
OCT-7/92-9/92	133,988,576	8,899,333	3,022,000	425,099,333	571,009,243
NOV-8/92-10/92	80,026,377	5,907,333	1,981,000	282,370,333	370,265,043
DEC-9/92-11/92	53,608,953	2,954,667	946,667	142,507,667	200,017,953

%

APR-1/92-3/92	15.98%	1.70%	0.58%	81.74%	1.00
MAY-2/92-4/92	16.39%	1.68%	0.56%	81.37%	1.00
JUNE-3/92-5/92	16.51%	1.69%	0.58%	81.22%	1.00
JULY-4/92-6/92	16.25%	1.67%	0.58%	81.50%	1.00
AUGUST-5/92-7/92	19.85%	1.63%	0.57%	77.95%	1.00
SEPT-6/92-8/92	19.61%	1.63%	0.57%	78.20%	1.00
OCT-7/92-9/92	23.47%	1.66%	0.53%	74.45%	1.00
NOV-8/92-10/92	21.61%	1.60%	0.53%	76.26%	1.00
DEC-9/92-11/92	26.80%	1.46%	0.47%	71.25%	1.00



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INVOICE

BellSouth Telecommunications

Date: 6/12/92

Room 42E62
675 W. Peachtree Street
Atlanta, GA 30375

Make Payable To:
BellSouth Communications, Inc

Remit To Address:

Asst. Mgr. - Accounting Services
BellSouth Communications, Inc
3000 Riverchase Galleria Suite 1700
Birmingham, AL 35244

1G1
3700 Colonnade Pkwy.
Birmingham, AL 35243

BILL NO: 05920021

TO BILL YOU FOR THE FOLLOWING:

INFORUM BILLING-MAY 1992

*See page 2
5/19/92*

\$259,588.48

DETAILS ATTACHED
PLEASE REMIT BY WIRE TRANSFER

NOTE: BILLING INCLUDES INFORUM DEPRECIATION FOR 4 MTHS ENDED 4/92. OTHER COST INCURRED BY INFORUM FOR THE FIRST 4 MTHS OF 1992 WILL BE BILLED WHEN BCI RECEIVES A BILLING FROM BST FOR SUCH COST.

NET AMOUNT DUE IN 30 DAYS

n/c

TOTAL AMOUNT

\$259,588.48

Pg 1

ALLOCATION OF INFORUM COST

CALCULATION OF MARKETING ALLOCATOR-INFORUM 1992

MONTH	BSE	BCS	DS	BST	TOTAL
Jan-92	18,454,786	4,921,370	1,279,000	48,988,171	73,643,327
Feb-92	15,123,481	5,331,841	916,000	53,186,137	74,557,459
Mar-92	17,668,930	5,180,011	995,000	50,100,254	73,944,195
Apr-92	19,558,443	4,522,784	954,000	61,358,482	86,393,709
May-92					0
Jun-92					0
Jul-92					0
Aug-92					0
Sep-92					0
Oct-92					0
Nov-92					0
Dec-92					0

AVERAGES

APR-1/92-3/92	17,082,399	5,144,407	1,063,333	50,758,187	74,048,327
MAY-2/92-4/92	17,450,285	5,011,545	955,000	54,881,624	78,298,454
JUNE-3/92-5/92	12,409,124	3,234,265	649,667	37,152,912	53,445,968
JULY-4/92-6/92	5,519,481	1,507,595	318,000	20,452,827	28,797,903
AUGUST-5/92-7/92	0	0	0	0	0
SEPT-6/92-8/92	0	0	0	0	0
OCT-7/92-9/92	0	0	0	0	0
NOV-8/92-10/92	0	0	0	0	0
DEC-9/92-11/92	0	0	0	0	0

%

APR-1/92-3/92	23.07%	6.95%	1.44%	68.55%	1.00
MAY-2/92-4/92	22.29%	6.40%	1.22%	70.09%	1.00
JUNE-3/92-5/92	23.22%	6.05%	1.22%	69.51%	1.00
JULY-4/92-6/92	22.64%	5.24%	1.10%	71.02%	1.00
AUGUST-5/92-7/92	#NUM!	#NUM!	#NUM!	#NUM!	#NUM!
SEPT-6/92-8/92	#NUM!	#NUM!	#NUM!	#NUM!	#NUM!
OCT-7/92-9/92	#NUM!	#NUM!	#NUM!	#NUM!	#NUM!
NOV-8/92-10/92	#NUM!	#NUM!	#NUM!	#NUM!	#NUM!
DEC-9/92-11/92	#NUM!	#NUM!	#NUM!	#NUM!	#NUM!

BSE-INFO FROM MALIECE WHITLEY 249-4045.

BST-INFO FROM DARRELL CROSS 977-3203



MAY BILLING	72,803.89	20,908.54	3,984.33	228,970.24	326,667.00
MAY ROI	9,737.20	2,795.79	532.95	30,618.24	43,684.18
MAY TOTAL BILLING	82,541.09	23,704.33	4,517.28	259,588.48	370,351.18

✓ = Agree w/ Billy *[Signature]* 50-1
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259,588

[Handwritten signature]

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INVOICE

BellSouth Telecommunications

Date:

11/13/92

Room 6B2
3700 Colonnade Parkway
Birmingham, AL 35243

Make Payable To:
BellSouth Communications, Inc

Remit To Address:

Staff Mgr-Accounting Services
BellSouth Communications, Inc
3000 Riverchase Galleria Suite 1250
Birmingham, AL 35244

1G1
3700 Colonnade Pkwy
Birmingham, AL 35243

BILL NO:

1092 0001

TO BILL YOU FOR THE FOLLOWING:

OPERATION OF BELLSOUTH AT INFORUM
FOR THE MONTH OF OCTOBER 92
SEE ATTACHED DETAILS

\$268,683.84

*Agreed w/ Bill's Summary
5/10-1/93*

PLEASE REMIT BY WIRE TRANSFER

n/c

NET AMOUNT DUE IN 30 DAYS

TOTAL AMOUNT DUE

\$268,683.84

ALLOCATION OF INFORUM COST

CALCULATION OF MARKETING ALLOCATOR-INFORUM 1992

MONTH	BSE	BCS	DS	BST	TOTAL
Oct-92					
TOTAL COST BILLING	67,350.10	21,002.30	2,355.86	235,164.65	325,873.00
TOTAL ROI BILLING	8,447.01	2,724.88	1,528.03	33,519.19	46,219.11
TOTAL BILLING	75,797.11	23,727.27	3,883.89	268,683.84	372,092.11

ALLOCATION OF INFORUM COST

CALCULATION OF MARKETING ALLOCATOR-INFORUM 1992

MONTH	BSE	BCS	DS	BST	TOTAL
Jan-92	18,454,786	4,921,370	1,279,000	48,988,171	73,643,327
Feb-92	15,123,481	5,331,841	916,000	53,186,137	74,557,459
Mar-92	17,668,930	5,180,011	996,000	50,100,254	73,944,195
Apr-92	19,558,443	4,522,784	954,000	61,358,482	86,393,709
May-92	15,152,747	5,226,615	1,282,908	53,880,337	75,542,607
Jun-92	16,287,670	4,863,912	642,319	58,119,050	79,912,950
Jul-92	16,888,911	5,175,454	684,181	58,000,623	80,749,169
Aug-92	15,194,062	4,996,850	546,577	58,501,026	79,238,514
Sep-92	17,436,595	5,269,827	501,403	56,404,573	79,612,397
Oct-92			672,928		672,928
Nov-92					0
Dec-92					0
AVERAGES					
APR-1/92-3/92	17,082,399	5,144,407	1,083,333	50,758,187	74,048,327
MAY-2/92-4/92	17,450,285	5,011,545	955,000	54,881,624	78,298,454
JUNE-3/92-5/92	17,460,040	4,976,470	1,077,303	55,113,024	78,626,837
JULY-4/92-6/92	16,999,820	4,871,104	959,742	57,785,956	80,616,422
AUGUST-5/92-7/92	16,109,776	5,089,660	869,803	56,666,670	78,734,909
SEPT-6/92-8/92	16,123,548	5,012,072	624,359	58,206,900	79,966,878
OCT-7/92-9/92	16,506,523	5,147,377	577,387	57,535,407	79,868,694
NOV-8/92-10/92	16,876,886	3,422,225	573,838	38,301,866	53,174,613
DEC-9/92-11/92	5,812,199	1,756,609	391,444	18,801,524	26,761,775
%					
APR-1/92-3/92	23.07%	6.95%	1.44%	68.55%	1.00
MAY-2/92-4/92	22.29%	6.40%	1.22%	70.09%	1.00
JUNE-3/92-5/92	22.21%	6.33%	1.37%	70.09%	1.00
JULY-4/92-6/92	21.09%	6.04%	1.19%	71.68%	1.00
AUGUST-5/92-7/92	20.46%	6.46%	1.10%	71.97%	1.00
SEPT-6/92-8/92	20.16%	6.27%	0.78%	72.79%	1.00
OCT-7/92-9/92	20.67%	6.44%	0.72%	72.15%	1.00
NOV-8/92-10/92	20.46%	6.44%	1.08%	72.03%	1.00
DEC-9/92-11/92	21.72%	6.56%	1.46%	70.26%	1.00



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APPLICATION AB01: CSS/PPS USER GUIDE
 PART 9: CSS INVESTMENT AND EXPENSE APPORTIONMENT
 SECTION 19: CUSTOMER OPERATIONS EXPENSE

PBC

ACCOUNT 6612 - SALES

3.01 Account 6612 contains costs incurred in selling products and services. This includes determination of individual customer needs, development and presentation of customer proposals, sales order preparation and handling, and preparation of sales records.

3.02 The following inputs are used in this account:

CISSP
 TACCTFC
 BBS

3.03 Account 6612 consists of the following cost pools/subpools:

- CP01 Premises
- CP02 Network
- CP03 SP02 Sales Support - Network Support
- CP05 SP02 Direct Regulated/Nonregulated - Public Sales
- CP05 SP03 Direct Regulated/Nonregulated - Telemarketing Sales
- CP05 SP04 Direct Regulated/Nonregulated - Billings Between Affiliates and Carrier Sales
- CP05 SP05 Direct Regulated/Nonregulated - Customer Direct Centers
- CP05 SP06 Direct Regulated/Nonregulated - Paging Agent Commissions
- CP05 SP07 Direct Regulated/Nonregulated - Other Comissions

3.04.1 CP01 contains the following SPFCs:

55EH 55EH99

3.04.2 CP01 is allocated to regulated/nonregulated based on the ratio of hours reported by product in BBS. All BBS hours are accumulated by product and by state. The total hours for each state are divided into the individual product hours resulting in BBS ratios by product by state. These ratios are multiplied by the cost pool dollars by RC for the assignment to regulated/nonregulated products.

3.05.1 CP02 contains the following JFCs:

2230XX

JAN 16 1992

9.19.3

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

F01P99W 0000123

APPLICATION	AB01:	CSS/PPS USER GUIDE
PART	9:	CSS INVESTMENT AND EXPENSE APPORTIONMENT
SECTION	19:	CUSTOMER OPERATIONS EXPENSE

- 3.05.2 CP02 is directly assigned.
- 3.06.1 CP03 SP02 contains the following JFCs:
- | | | | | | |
|------|------|------|------|------|------|
| 223A | 223B | 223E | 223F | 223G | 223H |
| 223J | 223K | 223L | 223N | 223R | 223U |
| 223V | 223W | 223Y | 223Z | 223Z | 2238 |
| 2239 | | | | | |
- 3.06.2 CP03 SP02 is assigned to regulated/nonregulated based on CP02.
- 3.07.1 CP05 SP02 contains the following JFCs:
- 225XXX
- 3.07.2 CP05 SP02 is directly assigned.
- 3.08.1 CP05 SP03 contains the following JFCs:
- 2210XX 221CXX 2211 221147 221+++
- 3.08.2 CP05 SP03 is directly assigned.
- 3.09.1 CP05 SP04 contains the following JFCs:
- 228XXX 5XXXXX (excluding 5512XX)
- 3.09.2 CP05 SP04 is directly assigned.
- 3.10. CP05 SP05 contains the following JFCs:
- 227XXX
- 3.10.2 CP05 SP05 is directly assigned.
- 3.11.1 CP05 SP06 contains the following JFC:
- 5512 with an EXTC of 40H
- 3.11.2 CP05 SP06 is directly assigned.
- 3.12.1 CP05 SP07 contains the following JFCs:
- 5512XX excluding 5512 with an EXTC of 40H.
- 3.12.2 CP05 SP07 is directly assigned.

JAN 16 1992

9.19.4

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

F01P99W 0000124

PBC

(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMMISSION DOCUMENT / RECORD REQUEST

TO: AJ. CARRERAS
UTILITY: S. Bell
FROM: Gabriela Leon
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 22
AUDIT PURPOSE: Rate Case

DATE OF REQUEST: 8/11/93

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

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

ITEM DESCRIPTION:

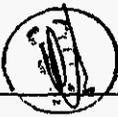
- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

Please provide the JOB FUNCTION CODE MANUAL.

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)

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)

BELLSOUTH
COST APPOINTMENT TABLES
TABLE NINE

USOA PART 32 ACCT.	6611 Product Management	General Marketing Support	6612 Sales	Premises CP 01	Network CP 02	Sales Support CP 03 SP 02	6613 Product Advertising	Media Advertising
BASIS FOR APPOINTMENT TO COST POOLS	Identified from function codes	Identified from function codes	Identified from function codes	Identified from billing system details	Identified from function codes	Identified from function codes	Identified from function codes	Identified from function codes
BASIS FOR APPOINTMENT TO REGULATED/NONREGULATED	Directly assigned to regulated/ nonregulated	Follows the assignment of the direct regulated/nonregulated cost pool	Directly assigned to regulated/ nonregulated	Directly assigned to regulated/ nonregulated	Assigned based on positive time reporting	Follows the assignment of network sales cost pool	Directly assigned to regulated/ nonregulated	Follows the assignment of the direct regulated/nonregulated cost pool
COST DEFINITION	Directly Assignable	Indirectly Attributable	Directly Assignable	Directly Assignable	Directly Assignable	Indirectly Attributable	Directly Assignable	Indirectly Attributable
COMMENTS	Includes the costs of product management directly reported to regulated/ nonregulated functions based on payroll coding, exception time reporting and voucher coding.		Includes public telephone sales functions and dedicated nonregulated sales functions.					

BELLSOUTH
COST APPORTIONMENT TABLES
TABLE NINE

USOA PART 32 ACCT.	COST POOLS	BASIS FOR APPORTIONMENT TO COST POOLS	BASIS FOR APPORTIONMENT TO REGULATED/NONREGULATED	COST DEFINITION	COMMENTS
6613 Product Advertising (Cont)	Advertising Generic/ Combined	Identified from function codes	Marketing Allocator	Unattributable	
6621 Call Completion Services	Same as Account	Cost pool equals account less Centralized Coin Refund Center pool	Directly assigned to regulated	Directly Assignable	
	Centralized Coin Refund Center	Identified from function codes	Coin Refund Statistics	Indirectly Attributable	
6622 Number Services	Same as Account	Cost pool equals account	Directly assigned to regulated	Directly Assignable	
6623 Customer Services	Direct Regulated/ Nonregulated	Identified from function codes	Directly assigned to regulated/ nonregulated	Directly Assignable	Includes the cost of regulated customer services, such as carrier access billing system expenses, toll message processing, local message operations, interexchange customer service centers, annoyance call bureau/street address guide, interexchange and carrier sales and nonregulated customer services directly reported to regulated/nonregulated function.
	Service Order Processing	Identified from function codes	Analysis of service order activity	Directly Attributable	
	Billing and Collection Operations	Identified from function codes	Analysis of bill lines printed	Directly Attributable	

BELLSOUTH
COST APPORTIONMENT TABLES
TABLE NINE

USOA PART 32 ACCT.	COST POOLS	BASIS FOR APPORTIONMENT TO COST POOLS	BASIS FOR APPORTIONMENT TO REGULATED/NONREGULATED	COST DEFINITION	COMMENTS
6623 Customer Services (Cost)	Service Center Sales	Identified from function codes	Based on time studies	Indirectly Attributable	
	Customer Services - Public Telephone Operations	Identified from function codes	Relative Sent-Paid revenues associated with coin telephone use and collections	Indirectly Attributable	
	Customer Instruction Services	Identified from function codes	Marketing Allocator	Unattributable	

BELLSOUTH CORPORATION
CHANGE FILED: 09/30/91

SECTION: VI
TABLE: 9
Page 3

BELLSOUTH COMMUNICATIONS, INC.

BellSouth Communications, Inc. (BCI) is a wholly owned subsidiary of BellSouth Business Systems, Inc. BCI provides business sales activities for BST network products and services. It also markets telecommunication and data products and services of other BellSouth Companies.

SERVICES PROVIDED TO BCI

<u>DESCRIPTION OF SERVICES</u>	<u>FREQUENCY</u>	<u>AFFILIATE RULE</u>
• Aircraft	Daily	Fully Distributed Cost
• Procurement and Provisioning Services	On Request	Fully Distributed Cost
• Telecommunications services including official communications	Daily	Tariffed Rates/ Prevailing Market Rate
• Shared office space and support services	Daily	Fully Distributed Cost
• Use and Maintenance of General Purpose Computer Systems	Daily	Fully Distributed Cost
• Internal Auditing	Daily	Fully Distributed Cost
• Legal	On Request	Fully Distributed Cost
• Corporate Medical	On Request	Fully Distributed Cost
• Personnel Services	On Request	Fully Distributed Cost
• Customer Referral	Daily	Fully Distributed Cost
• Enhanced Voice Messaging	Daily	Fully Distributed Cost
• Training	On Request	Fully Distributed Cost
• Marketing Support	On Request	Fully Distributed Cost

SERVICES PROVIDED TO BCI (CONT)

<u>DESCRIPTION OF SERVICES</u>	<u>FREQUENCY</u>	<u>AFFILIATE RULE</u>
• Human Resources	On Request	Fully Distributed Cost
• Incidental CPE Maintenance, Installation, and Testing	On Request	Fully Distributed Cost
• Treasury and Accounting Support	Daily	Fully Distributed Cost
• Procurement and Management of Bellcore Services	Daily	Fully Distributed Cost

SERVICES RECEIVED FROM BCI

<u>DESCRIPTION OF SERVICES</u>	<u>FREQUENCY</u>	<u>AFFILIATE RULE</u>
• Sales Activities For Business Customers For Telecommunications Network Products and Services	Daily	Fully Distributed Cost or Less
• Government Compliance	Daily	Fully Distributed Cost or Less

BELLSOUTH COMMUNICATIONS SYSTEMS, INC.

BellSouth Communication Systems, Inc. (BCS) is a wholly owned subsidiary of BellSouth Business Systems. BCS markets and maintains voice and data communications systems and related products. BCS carries a product line of highly advanced, fully integrated voice and data telephone and information management systems, computerized key systems, telecommunications management computers, and related peripheral devices.

SERVICES PROVIDED TO BCS

<u>DESCRIPTION OF SERVICES</u>	<u>FREQUENCY</u>	<u>AFFILIATE RULE</u>
• Telecommunications Services including official communications	Daily	Tariffed Rates/Prevailing Market Rate
• Use and maintenance of General Purpose Computer Systems	Daily	Fully Distributed Cost

SERVICES RECEIVED FROM BELLCORE (CONT)

<u>DESCRIPTION OF SERVICES</u>	<u>FREQUENCY</u>	<u>AFFILIATE RULE</u>
• Technical Training	Daily	Fully Distributed Cost or Less
• Support for Network Services, Planning & Standards Engineering, Applied Research Network Standards & Architec- ture, Generic Technology Procurement Support, Technology Systems, Operations & Provisioning	Daily	Fully Distributed Cost or Less
• Accounting and Regulatory Support	On Request	Fully Distributed Cost or Less

BELLSOUTH BUSINESS SYSTEMS, INC.

BellSouth Business Systems, Inc. (BBS) is a holding company for BellSouth Communications, Inc., BellSouth Communications Systems, Inc., Dataserv, Inc. and BellSouth Financial Services Corporation. BBS is a wholly owned subsidiary of BST.

SERVICES PROVIDED TO BBS

<u>DESCRIPTION OF SERVICES</u>	<u>FREQUENCY</u>	<u>AFFILIATE RULE</u>
• Telecommunications Services	Daily	Tariffed Rates
• Shared office space and support services	Daily	Fully Distributed Cost
• Internal Auditing	Daily	Fully Distributed Cost
• Aircraft	Daily	Fully Distributed Cost
• General Corporate Services	Daily	Fully Distributed Cost
• Corporate Medical	On Request	Fully Distributed Cost

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REPORT A74U1RR1

DATASERV INC
INCOME STATEMENT
DOLLARS IN THOUSANDS

REPORT PERIOD:

A

PBC

FEB 92

----- CURRENT MONTH -----	DESCRIPTION
ACTUAL	
	OPERATING REVENUES
	1 External Operating Revenues
	2 Intercompany Operating Revenues
	3 NET OPERATING REVENUES

	OPERATING EXPENSES
	4 Cost of Services/Products
	5 Depreciation of Oper. Assets
	6 Selling, General & Administr.
	7 Other Operating Expenses
	8 TOTAL OPERATING EXPENSES

	9 NET OPERATING INCOME

	10 OTHER (INCOME) EXPENSE - NET
	11 INTEREST EXPENSE
	12 INCOME BEFORE INCOME TAXES

	13 INCOME TAXES
	14 INCOME FROM CONTINUING OPERATIONS

	15 EXTRAORDINARY ITEMS - NET
	16 ACCOUNTING CHANGES
	17 MINORITY INTERESTS

	18 NET INCOME

3 =
2785

50-1
102

PROPRIETARY

CONFIDENTIAL

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REPORT A74U1RR1

DATASERV INC
INCOME STATEMENT
DOLLARS IN THOUSANDS

REPORT PERIOD:

MAR 92

A

----- CURRENT MONTH ----- ACTUAL	DESCRIPTION
	OPERATING REVENUES
	1 External Operating Revenues
	2 Intercompany Operating Revenues
	3 NET OPERATING REVENUES

	OPERATING EXPENSES
	4 Cost of Services/Products
	5 Depreciation of Oper. Assets
	6 Selling, General & Administr.
	7 Other Operating Expenses
	8 TOTAL OPERATING EXPENSES

	9 NET OPERATING INCOME

	10 OTHER (INCOME) EXPENSE - NET
	11 INTEREST EXPENSE
	12 INCOME BEFORE INCOME TAXES

	13 INCOME TAXES
	14 INCOME FROM CONTINUING OPERATIONS

	15 EXTRAORDINARY ITEMS - NET
	16 ACCOUNTING CHANGES
	17 MINORITY INTERESTS

	18 NET INCOME

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(A)

(B) =
2875
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PROPRIETARY

(PBC)

CONFIDENTIAL

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REPORT A74U1RR1

DATASERV INC
INCOME STATEMENT
DOLLARS IN THOUSANDS

REPORT PERIOD:

APR 92

CURRENT MONTH ----- ACTUAL	DESCRIPTION
	OPERATING REVENUES
	1 External Operating Revenues
	2 Intercompany Operating Revenues
	3 NET OPERATING REVENUES

	OPERATING EXPENSES
	4 Cost of Services/Products
	5 Depreciation of Oper. Assets
	6 Selling, General & Administr.
	7 Other Operating Expenses
	8 TOTAL OPERATING EXPENSES

	9 NET OPERATING INCOME

	0 OTHER (INCOME) EXPENSE - NET
	1 INTEREST EXPENSE
	2 INCOME BEFORE INCOME TAXES

	3 INCOME TAXES
	4 INCOME FROM CONTINUING OPERATIONS

	5 EXTRAORDINARY ITEMS - NET
	6 ACCOUNTING CHANGES
	7 MINORITY INTERESTS

	8 NET INCOME

⑧ = 2845

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PROPRIETARY

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SPORT A74U1RR1

BS COMMUN SYSTEMS
INCOME STATEMENT
DOLLARS IN THOUSANDS

FEB 92

REPORT PERIOD:

PBC

A

----- CURRENT MONTH ----- ACTUAL	DESCRIPTION
	OPERATING REVENUES
	1 External Operating Revenues
	2 Intercompany Operating Revenues
	3 NET OPERATING REVENUES

	OPERATING EXPENSES
	4 Cost of Services/Products
	5 Depreciation of Oper. Assets
	6 Selling, General & Administr.
	7 Other Operating Expenses
	8 TOTAL OPERATING EXPENSES

	9 NET OPERATING INCOME

	10 OTHER (INCOME) EXPENSE - NET
	11 INTEREST EXPENSE
	12 INCOME BEFORE INCOME TAXES

	13 INCOME TAXES
	14 INCOME FROM CONTINUING OPERATIONS

	15 EXTRAORDINARY ITEMS - NET
	16 ACCOUNTING CHANGES
	17 MINORITY INTERESTS

	18 NET INCOME

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PROPRIETARY

CONFIDENTIAL

ORT A74U1RR3

BS COMMUN SYSTEMS
INCOME STATEMENT
DOLLARS IN THOUSANDS

REPORT PERIOD:

MAR 92

A

----- CURRENT MONTH ----- ACTUAL	DESCRIPTION
	OPERATING REVENUES
	1 External Operating Revenues
	2 Intercompany Operating Revenues
	3 NET OPERATING REVENUES

	OPERATING EXPENSES
	4 Cost of Services/Products
	5 Depreciation of Oper. Assets
	6 Selling, General & Administr.
	7 Other Operating Expenses
	8 TOTAL OPERATING EXPENSES

	9 NET OPERATING INCOME

	10 OTHER (INCOME) EXPENSE - NET
	11 INTEREST EXPENSE
	12 INCOME BEFORE INCOME TAXES

	13 INCOME TAXES
	14 INCOME FROM CONTINUING OPERATIONS

	15 EXTRAORDINARY ITEMS - NET
	16 ACCOUNTING CHANGES
	17 MINORITY INTERESTS

	18 NET INCOME

3,248 =
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PROPRIETARY

CONFIDENTIAL



PORT A74U1RR3

BS COMMUN SYSTEMS
INCOME STATEMENT
DOLLARS IN THOUSANDS

REPORT PERIOD:

APR 92

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----- CURRENT MONTH ----- ACTUAL	DESCRIPTION
	OPERATING REVENUES
	1 External Operating Revenues
	2 Intercompany Operating Revenues
	3 NET OPERATING REVENUES
	OPERATING EXPENSES
	4 Cost of Services/Products
	5 Depreciation of Oper. Assets
	6 Selling, General & Administr.
	7 Other Operating Expenses
	8 TOTAL OPERATING EXPENSES
1,413-	9 NET OPERATING INCOME
8132	10 OTHER (INCOME) EXPENSE - NET
	11 INTEREST EXPENSE
	12 INCOME BEFORE INCOME TAXES
	13 INCOME TAXES
	14 INCOME FROM CONTINUING OPERATIONS
	15 EXTRAORDINARY ITEMS - NET
	16 ACCOUNTING CHANGES
	17 MINORITY INTERESTS
	18 NET INCOME

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BELLSOUTH TELECOMMUNICATIONS CONSOLIDATED
 INCOME STATEMENT
 DOLLARS IN THOUSANDS

REPORT PERIOD:



FEB 92

----- CURRENT MONTH -----	DESCRIPTION
ACTUAL	
480,070	1 OPERATING REVENUES
240,808	2 Local Service Revenues
71,818	3 Access Charges - Inter
108,889	4 Access Charges - Intra
135,785	5 Long Distance Revenue
	5 Misc. Operating Revenues
1,037,370	6 Telephone Operating Revenues
45,302	7 Other External Revenues
1,082,672	8 EXTERNAL OPERATING REVENUES
246	9 INTERCOMPANY OPERATING REVENUES
1,082,918	10 NET OPERATING REVENUES

421,440	11 OPERATING EXPENSES
229,362	12 Cost of Services/Products
179,269	13 Depreciation of Oper. Assets
4,203	14 Selling, General & Administr.
	14 Other Operating Expenses
834,274	15 TOTAL OPERATING EXPENSES
248,644	16 NET OPERATING INCOME
(291)	17 OTHER (INCOME) EXPENSE - NET
52,127	18 INTEREST EXPENSE
196,808	19 INCOME BEFORE INCOME TAXES
65,725	20 INCOME TAXES
131,083	21 INCOME FROM CONTINUING OPERATIONS
0	22 EXTRAORDINARY ITEMS - NET
0	23 ACCOUNTING CHANGES
0	24 MINORITY INTERESTS
131,083	25 NET INCOME

$834,274 - 421,440 = 412,834$
 $412,834 - 50,127 = 362,707$
 $362,707 - 8,203 = 354,504$

PROPRIETARY

CONFIDENTIAL

BELLSOUTH TELECOMMUNICATIONS
INCOME STATEMENT
DOLLARS IN THOUSANDS

REPORT PERIOD:

MAR 92

----- CURRENT MONTH -----	DESCRIPTION
ACTUAL	
515,939	1 OPERATING REVENUES
243,077	2 Local Service Revenues
77,353	3 Access Charges - Inter
110,317	4 Access Charges - Intra
105,062	5 Long Distance Revenue
	6 Misc. Operating Revenues
1,051,748	7 Telephone Operating Revenues
0	8 Other External Revenues
1,051,748	9 EXTERNAL OPERATING REVENUES
1,000	10 INTERCOMPANY OPERATING REVENUES
1,052,748	10 NET OPERATING REVENUES

375,632	11 OPERATING EXPENSES
230,337	12 Cost of Services/Products
179,614	13 Depreciation of Oper. Assets
3,561	14 Selling, General & Administr.
	15 Other Operating Expenses
789,144	15 TOTAL OPERATING EXPENSES
263,604	16 NET OPERATING INCOME
(56,120)	17 OTHER (INCOME) EXPENSE - NET *
49,023	18 INTEREST EXPENSE
270,701	19 INCOME BEFORE INCOME TAXES
89,803	20 INCOME TAXES
180,898	21 INCOME FROM CONTINUING OPERATIONS
0	22 EXTRAORDINARY ITEMS - NET
0	23 ACCOUNTING CHANGES
0	24 MINORITY INTERESTS
180,898	25 NET INCOME *

413,572
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* NOTE: These lines reflect the results of BellSouth Business Systems Consolidated and BellSouth Products recorded at equity.

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PAGE 1

BELLSOUTH TELECOMMUNICATIONS
INCOME STATEMENT
DOLLARS IN THOUSANDS

REPORT PERIOD:

APR 92

----- CURRENT MONTH ----- ACTUAL	DESCRIPTION
514,773	1 OPERATING REVENUES
243,324	2 Local Service Revenues
71,708	3 Access Charges - Inter
98,334	4 Access Charges - Intra
106,086	5 Long Distance Revenue
	5 Misc. Operating Revenues
1,034,225	6 Telephone Operating Revenues
0	7 Other External Revenues
1,034,225	8 EXTERNAL OPERATING REVENUES
1,830	9 INTERCOMPANY OPERATING REVENUES
1,036,055	10 NET OPERATING REVENUES
-----	-----
371,602	11 OPERATING EXPENSES
232,311	12 Cost of Services/Products
170,664	13 Depreciation of Oper. Assets
4,329	14 Selling, General & Administr.
	14 Other Operating Expenses
778,906 - 371,602 *	15 TOTAL OPERATING EXPENSES
257,149	16 NET OPERATING INCOME
-----	-----
2,386	17 OTHER (INCOME) EXPENSE - NET *
48,294	18 INTEREST EXPENSE
206,469	19 INCOME BEFORE INCOME TAXES
-----	-----
71,104	20 INCOME TAXES
135,365	21 INCOME FROM CONTINUING OPERATIONS
-----	-----
0	22 EXTRAORDINARY ITEMS - NET
0	23 ACCOUNTING CHANGES
0	24 MINORITY INTERESTS
-----	-----
135,365	25 NET INCOME *
-----	-----

407,304

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* NOTE: These lines reflect the results of BellSouth Business Systems Consolidated and BellSouth Products recorded at equity.

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BELLSOUTH ENTERPRISES
 BEST ALLOCATION OF INFORUM COSTS: BSE MARKETING COST ALLOCATION
 (IN WHOLE \$)
 1992

	JAN	FEB	MARCH	APRIL	MAY	JUNE	JULY	AUG	SEPT
TOTAL MKTG COST	30,745,804	28,803,994	29,878,258	33,380,168	0	0	0	0	0
LESS: INFORUM ALLOCATION (Account 745.84)	197,294	0	170,000	12,700					
LESS: BAPCO, L.M. BERRY, GRAPHICS, TECHSOUTH	11,212,733	12,762,162	10,863,632	12,449,518	0	0	0	0	0
LESS: INTERNATIONAL SUBS (SEE FOOTNOTE)	880,981	918,351	1,175,696	1,359,507	0	0	0	0	0
NET BSE MKTG	18,454,796	15,123,481	17,668,930	19,558,443	0	0	0	0	0

FOOTNOTE: The following International subsidiaries are excluded from the Inforum allocation: Dataserv International, Aircall, Mexico, Shar

No further work done

Ryf

*SD-1
9* We did not follow up to find out how this is determined.

PROPRIETARY

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*SD-1
9-2*

May 20, 1992

TO: Gerald Adams
FROM: Maliece Whatley
SUBJECT: BSE Marketing Report

Attached is BSE's marketing report for the month of:

APRIL 1992

This report provides BSE's marketing expense net of the current month Inforum expense, A&P marketing costs, and marketing costs of the international subsidiaries. This amount is used in allocating the costs of Inforum among subsidiaries.

Do not hesitate to contact me at 249-4045 if you have any questions.

Maliece Whatley

PROPRIETARY
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DATASERV, INC.
CONSOLIDATED INCOME STATEMENT
APRIL 30, 1992
(IN THOUSANDS)

CURRENT MONTH
ACTUAL

B

REVENUES

COST OF SALES

GROSS MARGIN \$
GROSS MARGIN %

SELLING EXPENSES
BCI CROSS CHARGES
MARKETING EXPENSE

PRE G & A CONTRIBUTION

G & A EXPENSES
MANAGEMENT FEES
INTEREST EXPENSE

INCOME BEFORE TAXES

INCOME TAXES

NET INCOME

954,000
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PROPRIETARY
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DATASERV, INC.
CONSOLIDATED INCOME STATEMENT
MARCH 31, 1992
(IN THOUSANDS)

~~CURRENT MONTH~~
~~ACTUAL~~

B

REVENUES

COST OF SALES

GROSS MARGIN \$
GROSS MARGIN %

SELLING EXPENSES
BCI CROSS CHARGES
MARKETING EXPENSE

PRE G & A CONTRIBUTION

G & A EXPENSES
MANAGEMENT FEES
INTEREST EXPENSE

INCOME BEFORE TAXES

INCOME TAXES

NET INCOME

995,000
50-1
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PROPRIETARY
CONFIDENTIAL

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CONSOLIDATED INCOME STATEMENT
FEBRUARY 29, 1992
(IN THOUSANDS)

CURRENT MONTH
ACTUAL

B

REVENUES

COST OF SALES

GROSS MARGIN \$
GROSS MARGIN %

SELLING EXPENSES
BCI CROSS CHARGES
MARKETING EXPENSE

PRE G & A CONTRIBUTION

G & A EXPENSES
MANAGEMENT FEES
INTEREST EXPENSE

INCOME BEFORE TAXES

INCOME TAXES

NET INCOME

916,000
501
415

PROPRIETARY
CONFIDENTIAL

REPORT 0 07100 STATEMENT OF OPERATIONS - TOTAL COMPANY
COMPANY STATEMENT OF OPERATIONS

5/01/92

..... MONTH OF APRIL , 1992

ITEM	ACTUAL	ACTUAL PRIOR TR
INSTALLED LEASE INCOME E & C.O.	10,443,848 23,833 14,139,484 280,593 125,976	0 0 0 0 0
REVENUE	25,213,154	0
INSTALLED LEASE COSTS E & C.O.	9,834,343 9,142 11,889,192	0 0 0
NET OF SALES	21,732,697	0
EXPENSE	3,287,044	0
INT	4,322,764	0
INT	350,721	0
AMORT	83,753	0
INT	29,904,999	0
INCOME TAXES	4,691,843 1,595,214	0 0
INCOME	3,096,627	0
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PROPRIETARY
CONFIDENTIAL

REPORT & 07100 STATEMENT OF OPERATIONS - TOTAL COMPANY
 COMPANY STATEMENT OF OPERATIONS

..... MONTH OF MARCH 1972

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	PRIOR YR
EVENERS:			
TEL EQUIP INSTALLED	13,454,459		0
OPERATING LEASE INCOME	19,469		0
MAINTENANCE & C.O.	14,352,815		0
FINANCE	276,873		0
OTHER	50,945		0
TOTAL REVENUE	28,382,763		0

COST OF SALES:			
TEL EQUIP INSTALLED	11,753,442		0
OPERATING LEASE COSTS	8,147		0
MAINTENANCE & C.O.	11,427,160		0
TOTAL COST OF SALES	23,370,999		0

ADMINISTRATIVE EXPENSE

3,384,438

SALES & MARKETING

9,100,811

342,742

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INC. CL AND SV AMORT

83,753

TOTAL COSTS

32,492,133

EARNINGS BEFORE INCOME TAXES

4,019,350

INCOME TAXES

1,373,144

NET EARNINGS

2,646,204

BLENDED MARGUP

1.57

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PROPRIETARY
 CONFIDENTIAL



..... MONTH OF FEBRUARY, 1992

ACCOUNT DESCRIPTION	ACTUAL
REVENUES:	
TEL EQUIP INSTALLED	7,473,289
OPERATING LEASE INCOME	19,469
MAINTENANCE & C.O.	12,932,714
FINANCE	270,257
OTHER	49,840
TOTAL REVENUE	20,765,569
COST OF SALES:	
TEL EQUIP INSTALLED	7,273,045
OPERATING LEASE COSTS	8,167
MAINTENANCE & C.O.	9,803,923
TOTAL COST OF SALES	17,103,135
ADMINISTRATIVE EXPENSE	3,015,814
SALES & MARKETING	5,331,841
INTEREST EXPENSE	341,143
CNC, CL AND SW AMORT	83,753
TOTAL COSTS	25,897,728
EARNINGS BEFORE INCOME TAXES	5,132,137
INCOME TAXES	1,738,344
NET EARNINGS	3,393,793
BLENDED MARIUP	1.45

5,331,841
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REPORT FOR : BSC DATA MONTH : 9202 03/30/92 13.35.10
TOTAL MARKETING COSTS BY COMPANY

COMPANY	STATE	AMOUNT
SOUTH CENTRAL BELL	AL	4,549,059.52
	KY	2,702,118.99
	LA	6,513,333.73
	MS	3,197,169.64
	TN	5,990,952.39
*TOTAL SOUTH CENTRAL BELL		22,952,634.27
SOUTHERN BELL	FL	12,366,159.37
	GA	8,888,015.78
	NC	5,525,344.23
	SC	3,453,983.06
*TOTAL SOUTHERN BELL		30,233,502.44
TOTAL		53,186,136.71

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PROPRIETARY
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REPORT FOR : BSC DATA MONTH :
TOTAL MARKETING COSTS BY COMPANY

9203

05/04/92

14.37.24

COMPANY	STATE	AMOUNT
SOUTH CENTRAL BELL	AL	4,613,953.09
	KY	2,682,809.30
	LA	5,606,627.18
	MS	2,921,384.76
	TN	6,366,937.31
*TOTAL SOUTH CENTRAL BELL		22,191,711.64
SOUTHERN BELL	FL	12,047,507.49
	GA	7,305,276.91
	NC	5,313,823.19
	SC	3,241,934.89
*TOTAL SOUTHERN BELL		27,908,542.48
TOTAL		50,100,254.12

50-1
9-1

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(BRC)

REPORT FOR : BSC DATA MONTH : 9204
TOTAL MARKETING COSTS BY COMPANY

06/01/92 05.52.15

COMPANY	STATE	AMOUNT
SOUTH CENTRAL BELL	AL	5,769,259.62
	KY	3,653,479.03
	LA	6,332,965.08
	MS	3,174,165.88
	TN	6,538,943.02
*TOTAL SOUTH CENTRAL BELL		25,468,812.63
SOUTHERN BELL	FL	15,627,023.15
	GA	9,632,970.03
	NC	6,620,444.95
	SC	4,009,231.27
*TOTAL SOUTHERN BELL		35,889,669.40
TOTAL		61,358,482.03

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50-1
50-3



Southern Bell Tel. & Tel. Co.
FPSC Docket No. 920260-TL
Audit
Date: 09/14/93
Item No. 2-127.3
Page 1 of 1

Request: RE: BCI. Provide a description of the following marketing services offered by BCI. Note whether regulated or deregulated.

- Call Accounting System
- DCA Datacom
- Automated attendant positions
- Data Private lines
- ESSX Automatic Cal. Distrib.
- Local Area Data Service
- Inside Wire Complex
- Northern Telecom PBX
- Focus Hybrid System
- All Synchronet Services
- Pulselink

Response: Please note that the items requested are offered by other BellSouth companies, rather than by BCI. BCI merely markets these products and services to customers. Refer to the product listings provided in response to Item No. 127.2 for the descriptions.

<u>ITEMS REQUESTED</u>	<u>LOBI CODE</u>	<u>REG/NONREG</u>
Call Accounting System	122	Nonreg
DCA Datacom	113	Nonreg
Automated Attendant Positions	146	Nonreg
Data Private Lines	046	Reg
ESSX Automatic Call Distribution	007	Reg
Local Area Data Service	050	Reg
Inside Wire Complex	147	Nonreg
Northern Telecom PBX	133	Nonreg
Focus Hybrid System	131	Nonreg
All Synchronet Services	139	Reg
Pulselink	052	Reg

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APPLICATION	AB01:	CSS/PPS USER GUIDE	Item No. 2-127.2
PART	1:	GENERAL DESCRIPTION	Attachment II
SECTION	3:	PRODUCT DEFINITIONS	
SUBSECTION	1:	CSS PRODUCTS	

50-1
50-3

Non-Regulated

DATA COMMUNICATIONS - CUSTOMER PREMISES EQUIPMENT (CPE)

8.01 Data Communications equipment includes terminals, printers, modems, channel service units/data service units, multiplexers, and complementary equipment, and analog or digital data transport facilities. Listed below are individual vendors assigned to these products.

<u>Product</u>	<u>Vendor/Product</u>
110	Datacom - General
111	Paradyne Corporation- Datacom
112	Infinet - Datacom
113	Digital Communications Associates, Inc. (DCA) - Datacom
114	Universal Data Systems (UDS)- Datacom
115	Northern Telecom, Inc. (NTI)- Datacom
116	Datacom - Other
117	Digital Equipment Corporation (DEC)- Computer Systems
118	International Business Machines - Computer Systems
119	DV1 - Computer Systems
120	Computer Systems - Other
121	Vertical Software
122	Call Accounting
135	PCA Accruals (Data)

VOICE-KEY - CPE

9.01 Voice products and services include single line telephones and key systems based services (facilities and switching equipment) which support voice communications. Listed below are CPE vendors assigned to these products.

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1.3.1.3

JUL 02 1991

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APPLICATION	AB01:	CSS/PPS USER GUIDE
PART	1:	GENERAL DESCRIPTION
SECTION	3:	PRODUCT DEFINITIONS
SUBSECTION	1:	CSS PRODUCTS

<u>Product</u>	<u>Vendor/Product</u>
123	Voice-Key - General
124	NEC 1648
125	TIE/communications Inc.(TEI) 612/Mod 616
126	ITT 1A2 Key
127	Norstar Digital
128	System 30
129	System 30 Plus
131	All Other Key
136	PCA Accruals (Key)

VOICE-PRIVATE BRANCH EXCHANGE (PBX) - CPE

10.01 Listed below are CPE vendors for Voice-PBX.

<u>Product</u>	<u>Vendor/Product</u>
132	Voice-PBX - General
133	NTI SL1
134	Commtel
137	Intecom IBX
138	PCA Accruals (PBX)
140	Coral PBX
141	Dig Sound V/Mail
142	Tadex Tadiran PBX
143	Focus 960
144	ESSX CPE
145	NTI SL100
146	All Other PBX

CPE NONBASIC INSIDE WIRE

11.01 CPE Nonbasic Inside Wire is associated with CPE equipment. Listed below are CPE vendors for Nonbasic Inside Wire.

<u>Product</u>	<u>Vendor/Product</u>
139	PCA Accruals
147	All Other CPE



PRODUCT 149 - CPE - NONBASIC INSIDE WIRE GENERAL

12.01 All amounts for Product 149 are respread to LOBIs 111 through 148, excluding LOBIs 123 and 132. The respread methodology used is described in Part 13, Section 4.

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1.3.1.4

JUL 02 1991

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COMPANY: BST
 TITLE: FDC AND ALLOCATION
 PERIOD: TYE 12/31/93
 DATE: AUGUST 26, 1993
 WP NO. 50-2

CONFIDENTIAL

fw 10/31/93

WP 50-2 INTRODUCTION

THE OBJECTIVE OF THIS SECTIONS IS TO DETERINE WHETHER BCI AS AN AFFILIATED COMPANY IS BILLING BST AT FULLY DISTRIBUTED COST AS CALLED FOR IN THE CAM.

WP NO. *51-6 & 51-8* ~~4~~ IS THE RULE ASSOCIATED WITH THE COSTING METHODOLOGY.

BRIEFLY, BCI IS A COST CENTER AND HAS NO PRODUCTS OF ITS OWN.

THE STEPS TO ALLOCATION FOLLOW:

1) BCI COLLECTS CERTAIN ^{Support} ACTUAL COSTS IN THEIR OWN COST POOLS, AND THEN THESE COSTS GET ALLOCATED WITHIN BCI FROM THE TOP DOWN TO THE PREMISES SALES, NATIONAL ACCOUNTS AND FEDERAL GOV'T SALES AREAS BASED ON NUMEROUS DIFFERENT TYPES OF ALLOCATIONS WITHIN BCI.

34% of expenses for month of May are allocated this way 50-2 2 p2

EXCEPTIONS TO THIS ARE BILLS TO BST FOR INFORUM AND GOV'T SALES. NOT ALL COST POOLS GET ALLOCATED TO THESE DIVISIONS. FURTHER DESCRIBED ON WP 50-2, p. 3 & 4

2) THE ACTUAL PEMISES SALES , WHICH IS THE MAJORITY OF COST IS ACCUMULATED IN ITS OWN COST POOL FOR EACH STATE.

66% of total expenses for month of May 92 50-2 2 p2

3) THE SAMPLE SELECTION METHOD IS USED TO DETERMINE REG AND NONREG HOURS FOR EACH MONTH FOR EACH STATE. 50-3

4) THE TOTAL DOLLARS ACCUMULATED IN THE PREMISES SALES COST POOLS FOR ^{Support} ACTUAL BCI COSTS AND PREMISES SALES COSTS ARE THEN ALLOCATED TO REG AND NON REG FOR EACH STATE BASED UPON THE HOURS IN THE SAMPLE SELECTION METHOD.

THE TOTAL COSTS ALLOCATED FROM BCI TO ALL NINE STATES, BIN BIS, DATSERV, MCCA, BSAN, BSMOB DATA, BSE FOR 1992 WERE \$258,470,525. THIS INCLUDES RETURN ON INVESTMENT. SEE WP NO 50-1/3.

OF THAT AMOUNT \$210,218,285 WAS BILLED TO BST; THAT IS 81.33% OF THE TOTAL COSTS. OF THE \$210,218,285, \$205,012,106 IS ALLOCATED PER BCI TO REGULATED. THAT IS 79.32% OF THE TOTAL BILLED TO ALL COMPANIES; OR 97.52% OF THE AMOUNT BILLED TO BST. WP NO 50-1/3. *50-2 2-1 3*

THE ISSUES HERE ARE:

ARE THE ALLOCATIONS WITHIN BCI FROM THE TOP DOWN TO THE FINAL COST POOL BEFORE REG AND NONREG ALLOCATION REASONABLE? *There are many methods to allocate costs - Our scope is limited in that we did not audit the support decision behind the allocations. The issue*
 IS THE SAMPLE SELECTION METHOD OF DETERMINING REG AND NONREG HOURS FOR EACH MONTH FOR EACH STATE A REASONABLE BASIS TO ALLOCATE THE DOLLARS ACCUMULATED TO REG AND NONREG? *Conclusion in 50-3*

THE RETURN ON INVESTMENT IS ADDRESSED IN 50-8.

pg 1 15

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(WITHIN THE ALLOCATIONS ARE ALLOCATIONS TO BBS AND BBS ALLOCATED A CERTAIN PART BACK TO BCI AND THE REST TO DS, BCS, FINS AND BILL.) ⁵⁰⁻²
THE REASON FOR THIS AND THE AMOUNTS IS DISCUSSED ON WP 50-_{4.}

The following is a detailed explanation of the allocations within BCI.

50-2 pages —

COMPANY: BST
TITLE: FDC AND ALLOCATIONS
PERIOD: TYE 12/31/93
DATE: AUGUST 26, 1993
WP NO. 50-2

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There are 12 divisions in BCI which eventually allocate their costs to Premise Sales, National Accounts and Federal government Sales.

This premises sales, National Accounts Sales, Federal Government sales are billed to BST, BSE, BCS and DS for marketing services.

The divisions are:

BCI President rc.P0000000 Provides oversight for BCI
Allocated to five divisions based on ratio of 3 months average of salary and wages. See $\frac{50-2}{3}$ for calculation of 3 mo avg.

BCI VP admin and sales

RC P0A00000

Provides management oversight for BBS, and divisions in BCI.

Allocated to two divisions plus BBS based on quarterly time report

estimates. As reported by BCI employees - Q time reports are filled out by BCI employees - this is a quarterly estimate going forward - used for next 3 months unique to BCI - know how much work they are going to do. $\frac{50-2}{1-1}$

(Human Resources)
Finance, HR and Planning

RC P0a01000,

RC P0a02000,

RC P0a03000.

Provides finance and adm function for BBS and BCI. Allocated to BBS,

Gov't Compliance sales operations, premises sales, and small business

stragegy based on quarterly time reporting estimates. + 3 month average of S+W depending upon function See $\frac{50-2}{1-1}$

Gov't compliance P0A04000 General Allocator. Sent a separate bill for this each month to BSE, DS, BST, and BCS. So the divisions that get allocated into this before billed to BST are Pres, Finance, Hr, and Planning Directly, Premises sales, etc, and small business stragegy directly. The divisions that are allocated indirectly are Pres, VPAdmin and Sales.

The Sales Operations Adm are allocated to Inforum, Data, Intergrated Sales, ASR, Regulated, and CPE.

RCPoB00000

These allocations are based on ratio three month average of salary and

wage of each group. See $\frac{50-2}{3}$ for calc of average

The Sales Operations Support are allocated to the same as the sales Operations

plus to the Premises Sales, etc. based on ratios of the 3 month average of salary

and wage of each group. See $\frac{50-2}{3}$ for calc of avg

POBO10 POBO2000 POBO3000

The Inforum division POBO9000 is billed at that point directly to BST, BSE, BCS, and DS.

So the only direct allocation in the inforum is POBo9000. Indirect allocations are from Sales Operations Support, Sales Operations, Adm, Premises Sales, Gov't compliance, Finance, HR and Planning, VP admin Sales and Pres.

COMPANY: BST
 TITLE: FDC AND ALLOCATIONS
 PERIOD: TYE 12/31/93
 DATE: AUGUST 26, 1993
 WP NO. 50-2

The data integrated sales are allocated to the Premises Sales, based on method of premises sales. POBO6000. The direct allocations to the data integrated is the sales Operatlns. Indirect allocations are from sales operations support Gov't compliance, finance, vpadmln, and pres.

(Support both reg + non reg operations)

The ASR POBO8000 are allocatd to premises Sales, etc based on the 3 month average of the commissions paid by each state in each of the organizations. Direct allocations are frm SalesOperations, adm, Indirect allocations are the same as data integrated sales.

50-2 / 3 for calc (ASR to Net work product) Low end

The Regulated PoBo3000 is allocated to Premises Sales, etc. based on ratios of the 3 month average of time reported as BSE regulated hours. The direct and indirect allocations rethe same as ASR, Inforum and Data/ Integrated.

See 50-2 for calc of avg

The CPE PoBo7000 is allocated to Premises Sales, etc, based on a ratio of the 3 month average of time reported as BST regulated hours. The direct and indirect divisions is the sale as regulated.

Finally, the Premises Sales, National Accounts, Federal Gov't Sales are billed to BST, BSE, BSC and DS. These are allocated to BCI customers based on the three month average of sales productive hours as reported by the time salesing system. The dollars in the account are the actual sales functions for the BCI customers. Every division appears to get allocated to premises sales except for gov't compliance bills, and Inforum bills.

Find out under what RC are the Premises Sales, Natlnal Accounts, Federal Gov't Sales.

Premises Sales per 50-2
 2
 { POCO - WI/MS
 PODO - LA
 POEO GA
 POFO NE/SC
 POGO TN/KY
 POH OFL

Fed Gov't Sales
 PIA1
 PIA2

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50-2 B24

50-2

Selection of sample.

To determine the cost pools to sample, staff selected the material cost pools that are allocated within BCI based on their allocation process. - Also, staff selected some smaller cost pools because of the type of charges in the pools. This was determined by the chart of accounts.

Staff also selected the premises sales cost pool that is allocated based on the sample selection done by interview. See up no. ⁵⁰⁻⁷ for explanation. Florida was selected so that we could agree the back up with the final information for allocation to reg/ non reg based on the sample.

up 50-7 contains the sample.

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BellSouth Communications, Inc.

Details On Cost Allocation

Step 1 - BCI Executive - Executive oversight for BCI. Includes salary, other directs, and other corp. level expenses.

-Allocated to VP Adm. & Sales, Adm. Staff, Sales Support Staff, Gov't Compliance, & Premises Sales.

-Allocations based on a ratio of the 3 mth average of salary and wages.

Step 2 - VP Adm. & Sales - Provides mgt oversight BBS adm, BCI Finance and Adm, and Sales Support. Includes salary, other directs, and allocation from BCI Executive (Step 1).

-Allocated to BBS, Finance & Adm Staff, and Sales Support Staff based on quarterly time reporting.

Step 3 - Finance & Adm - Provides finance and adm function for BBS and BCI. Includes directs and allocation from VP Adm & Sales (Step 2).

-Split between BBS and BCI, based on quarterly time reporting.

Step 4 - BBS Executive - Executive oversight for BBS and all of its subsidiaries. Direct cost of President, allocation from VP Adm & Sales (Step 2), and allocation from Finance & Adm (Step 3).

-Allocated to BBS subsidiaries.

-Amount to BCS, DS, & BSFINS billed on a monthly basis, one month in arrears.

-Amount for BCI is allocated to Gov't Compliance, Sales Support Staff, Line Sales Groups, and Small Business Strategy, based on a ratio of the 3 mth average of salary and wage of each group.

Step 5 - BCI portion of Finance & Adm - Amount is allocated to Gov't Compliance, Sales Support Staff, Line Sales Groups, and Small Business Strategy, based on a ratio of the 3 mth average of salary and wage of each group.

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Step 6 - Gov't Compliance- Provide assurance of BellSouth's compliance with standards of conduct in dealing with government bodies. Includes direct cost, allocation from BCI Executive (Step 1), BBS Executive (Step 4), and Finance & Adm (Step 5).

-Allocated to BST, BCS, DS & BSE based on the general allocator.

-Billed to each customer one mth in arrears.

Step 7 - Small Business Strategy - Provides the development of communications strategies for small business customers of BST. Includes direct cost, allocation from BBS Executive (Step 4), and Finance & Adm (Step 5).

-Allocated to each of the line sales groups based on a ratio of the 3 mth average of hours reported by each group to BST.

Step 8 - Sales Support Administration- Operates as a support function to the sales organization. Includes cost related to the entire Sales Support Group (rents, benefits, etc.), allocation from BCI Exec (Step 1), allocation from VP Adm & Sales (Step 2), and allocation from Finance & Adm (Step 5).

-Allocated to the specific sales support organizations based on the ratio of the 3 mth average of salary and wage of each group.

Step 9 - Sales Ops Support Only-Provides various types of support (comp adm, mechanization, results, etc.). Includes the direct cost, and allocation from Sales Ops Adm (benefits, rent, etc.) (Step 8).

-Allocated to Line Sales Group and the other sales Ops organization, based on the ratio of the 3 mth average of salary and wage of each group.

Step 10 - Inforum-Provides Corp. capabilities, marketing, and demo center. Includes direct cost, allocation from Sales Ops Adm (Step 8), and Sales Ops Support (Step 9).

-Allocated to BST, BSE, BCS, and DS based on the marketing allocator.

-Billed to each customer one mth in arrears.

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Step 11 - Data/Integrated Sales - Provides data and integrated networks solutions sales. Includes direct cost, allocation from Sales Ops Adm (Step 8), and Sales Ops Support (Step 9).

-This cost pool is billed on a monthly basis to BCI customers in accordance with methods as outlined under premises sales.

Step 12 - ASR Group - Provides management of the BST Authorized Sales Rep Program. Includes direct cost, allocation from Sales Ops Adm (Step 8), and Sales Ops Support (Step 9).

-This cost pool is allocated to the premises sales organizations based on a ratio of the 3 mth average of ASR commission paid by state in each of the organizations.

Step 13 - Regulated Sales Support - Provides expert support to the line sales groups related to BST network regulated products. Includes direct cost, allocation from Sales Ops Adm (Step 8), and Sales Ops Support (Step 9).

-This cost pool is allocated to the line sales organizations based on a ratio of the 3 mth average of time reported as BST regulated hours.

Step 14 - CPE Sales Support - Provides expert support to the line sales groups related to BCS products. Includes direct cost, allocation from Sales Ops Adm (Step 8), and Sales Ops Support (Step 9).

-This cost pool is allocated to the line sales organizations based on a ratio of the 3 mth average of time reported as BCS hours.

Step 15 - Line Sales Organizations - Provide the actual sales functions for the BCI customers. Includes direct cost, allocations from the support organizations as identified above.

-Allocated to BCI customers based on the three mth average of sales productive hours as reported by the time sampling system.

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Source: Company Prepared
 Trending Reports Before: Gift Allocation (From ESPI)



COMPANY: BST
 TITLE: FDC AND ALLOCATIONS
 PERIOD: TYE 12/31/93
 DATE: AUGUST 28, 1993
 WP NO.: 50-2/2

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RC CODE	DESCRIPTION	DIRECT EXPENSES	ADM EXPENSES	GEN MGMT FEES	TOTAL	BEFORE ALLOCATION TOTAL	DIFFERENCE BEFORE AND AFTER
P000	BCI AVP					Pres 2,209,975	0
P1A0	JOBSON	779,811	847,207	583,156	2,209,975		
PAB0	JACOBS	1,426,922	343,710		1,789,632		1,789,632
P1B1	SCOBY	0	0		0		0
P1A1	OBRIEN	0	0		0		0
P1A2	SCOBY	638,169	177,646		815,817	(B) 667,871	147,946
PA00	OBRIEN	25,100	5,280		30,380	22,618	7,762
P800	BCI-AVP	0	4,748,855		4,748,855	INC TAX - 31,238 INT	4,717,619
P800	BCI-AVP					BBs 61,842	78,108
	REDOERSON	63,409	76,541		129,950	455,884	(455,884)
P0B1	BCI-AVP						
POA0	SPARROW-ADM	0	0		0		0
POA04	BCI-AVP	367,859	117,575		485,235	VP ADM Sales 440,224	45,011
POB0	BCI, EXEC	10,571	287		10,858	Gov't Gov't 10,573	285
POB01	ACI ABP				0		
POB01	SPARROW-SUP	2,000,039	968,873		2,968,913	Sales of ADM 2,711,833	257,080
POB02	BCI EXEC						
POB02	BUDGET & REV MGMT	181,826	501,772		773,599	Sales of Supp 682,113	91,486
POB03	BCI EXEC LEE	182,475	77,479		259,954	Sales of Supp 184,242	75,712
POB04	MKT OPERATIO	288,282	88,028		376,310	Regulation 292,487	83,823
POB05	BCI EXEC	207,259	126,336		333,595	Sales of Supp 212,719	120,876
POB06	BCI EXEC						
POB06	DATA INTER SALES SUPPORT	194	1,594		1,788	Not on Chart 1,788	0
POB07	DATA INERG SALES SUPPORT	376,390	189,006		565,396	Data Int 376,641	188,755
POB08	DIC EXEC						
POB08	WEISS	82,607	41,409		124,016	CPE Sales 88,948	35,067
POB09	ASR - VACANT	30,748	28,001		58,749	ASR 31,475	27,274
POB10	BCI EXEC						
POB10	INFORUM-STON	80,851	245,816		326,667	Inform 250,535	76,132
POB11	BCI EXEC						
POB11	ADM	0	0		0		0
POB12	BCI EXEC						
POB12	SCHENK FINANC	0	0		0		0
POB13	BCI EXEC						
POB13	MITCHEWS -HR	0	0		0		0
POB14	BCI EXEC						
POB14	ANDERSON PLA	0	0		0		0
POB15	BCI EXEC						
POB15	CONTRACT NEG	0	0		0		0
POB16	BCI EXEC						
POB16	BCI EXEC	0	0		0		0
POB17	BCI EXEC						
POB17	BCI EXEC	0	0		0		0
POBOW	BCI EXEC						
POBOW	BCI EXEC	0	0		0		0
POB1A	BCI EXEC						
POB1A	ADM-ALLOCK	0	0		0		0
POC0	BCI AVP						
POC0	ALMS	1,769,299	717,534		2,486,833	(A) 1,951,800	535,033
POD0	BCI AVP						
POD0	LA-LOTHER	1,252,013	482,718		1,734,730	1,366,835	368,095

CONFIDENTIAL

104

(A) = Not on Allocation Chart
 Per Gen'l Admin
 Pensions Sales
 (B) = Not on Allocation Chart
 Pt. G Admin - Fed Gov't Sales

from ESPI
 Pg 2-122.10
 for Diff

50-2
 2

COMPANY: BST
 TITLE: FDC AND ALLOCATIONS
 PERIOD: TYE 12/31/93
 DATE: AUGUST 26, 1993
 WP NO. 50-2

POEO	BCI AVP					
	GA BUFFINGTO	2,404,225	1,039,236	3,443,461	2,717,725	725,736
POFO	BCI AVP					
	NC/SC - MARTIN	2,413,066	1,041,841	3,455,607	2,727,782	727,745
POGO	BCI - ABP					
	TN/KY - HATKAM	2,022,874	677,096	2,699,770	2,142,904	556,866
POHO	BCI AVP					
	FL BERHAM	3,480,030	1,483,233	4,963,263	3,992,415	970,848
POJO	BCI-AVP	39,566	2,731	42,297		
POBOA						
	NO SHEET ON TRACKING				127,021	(127,021)
		20,109,566	14,118,807	34,811,529	23,767,244	11,011,988

Per Tracking Report Total Calc 9999

→ Difference 22,660,664
 12,150,865
 See reconciliation on 50-2
 2-1

SPECIFIED CONFIDENTIAL

Σ(A) = 14,899.1 Before Alberta - State Specific
 Prorated Sales \$

Total 22,517.3

66.16% of \$ allocated
 are by the sample method



Total 22,517.3 - Σ(A) - Σ(B) = 6,927.8

6,927.8 ÷ 22,517.3 = 31% is allocated
 to Prorated Sales thru BCI allocations

BCT

8/19/27/23

W/10/31/93

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Southern Bell Tel. & Tel. Co.
FPSC Docket No. 920260-TL
Audit
Date: 08/31/93
Item No. 2-122.10
Page 1 of 1

Request: When adding up the tracking report before allocation by RC Code for May 1992 the total does not agree with the total of the front sheet supplied in 2-126, Attachment 1. The front sheet is center 9999. Attached is my addition by RC Code for your information. Please reconcile. This addition is sent under separate cover since it comes from ESPI information.

Response: Reconciliation of before allocation is being sent in the overnight mail on September 15, 1993.

RECEIVED

SEP 17 1993

Florida Public Service Comm.
Miami, Florida

CONFIDENTIAL

Date Provided: September 15, 1993

AFTER ALLOCATION						BEFORE ALLOCATION TOTAL	DIFFERENCE BEFORE AND AFTER
IC CODE	DESCRIPTION	DIRECT EXPENSES	ADM EXPENSES	GEN MGMT FEES	TOTAL		
'000	BCI AVP JOHNSON					2,209,975	0
'1A0	BCI AVP JACOBS	779,611	847,207	583,156	2,209,975	2,209,975	0
'1A0	BCI AVP SCOPY	1,425,932	343,710		1,769,632	1,482,522	287,110
'1B1	BCI AVP OBRIEN	0	0		0		0
'1A1	BCI AVP SCOPY	638,169	177,648		815,817	667,871	147,946
'1A2	BCI AVP OBRIEN	25,100	5,280		30,380	22,618	7,762
'1C0	BCI-AVP	0	4,748,855		4,748,855	31,236	4,717,619
'B00	BCI-AVP REDDERSON	53,409	76,541		129,950	53,842	76,108
PO000						455,884	(455,884)
'0B1	BCI-AVP SPARROW-ADM	0	0		0		0
'0A0	BCI-AVP	367,659	117,575		485,235	140,224	345,011
'0A04	BCI, EXEC	10,571	287		10,858	10,573	285
'0B0	ACI ASP SPARROW-SUPPT	2,000,039	968,873		2,968,913	2,711,833	257,080
'0B01	BCI EXEC BUDGET & REV MGMT	181,828	591,772		773,599	682,113	91,486
'0B02	BCI EXEC LEE MKT OPERATION	182,475	77,479		259,954	184,242	75,712
'0B03	BCI EXEC	286,262	88,026		374,289	292,467	81,822
'0B04	BCI EXEC	207,259	125,338		332,597	212,719	119,878
POB05	BCI EXEC DATA INTER SALES SUPPORT	194	1,594		1,788	1,788	0
POB06	BCI EXEC DATA INERG SALES SUPPORT	375,390	189,006		564,396	478,641	85,755
POB07	BCI EXEC WEISS	82,607	41,409		124,015	88,948	35,067
POB08	ASR - VACANT	10,748	28,001		38,749	32,475	6,274
POB09	BCI EXEC INFORUM-STONE	80,851	245,816		326,667	256,535	70,132
POB010	BCI EXEC ADM	0	0		0		0
POB11	BCI EXEC SCHEMK FINANCE	0	0		0		0
POB12	BCI EXEC MITCHELLS -HR	0	0		0		0
POB13	BCI EXEC ANDERSON PLANNI	0	0		0		0
POB14	BCI EXEC	0	0		0		0
POB15	BCI EXEC CONTRACT NEGOTI	0	0		0		0

Σ① = 2,711,833

① - Amount included in Line POA0.
② - Amount not picked up.



POB16	BCI EXEC	0	0		0		0
POB17	BCI EXEC	0	0		0		0
POB0W	BCI EXEC	0	0		0		0
POB1A	BCI EXEC	0	0		0		0
POCO	ADM-ALLOCK	0	0		0		0
PODO	BCI AVP AL/MS	1,769,299	717,534		2,486,833	1,951,800	535,033
POEO	BCI AVP LA -LOTHER	1,252,013	482,718		1,734,730	1,366,635	368,095
POFO	BCI AVP GA BUFFINGTON	2,404,225	1,039,236		3,443,461	2,717,725	725,736
POGO	BCI AVP NC/SC - MARTIN	2,413,666	1,041,841		3,455,507	2,727,762	727,745
POHO	BCI -ABP TN/KY-HATKAMKER	2,022,674	677,096		2,699,770	2,142,904	556,866
POJO	BCI AVP FL BERUAM	3,480,030	1,483,233		4,963,263	3,992,415	970,848
POBOA	BCI-AVP	39,566	2,731		42,297		

NO SHEET ON TRACKING

Σ		20,109,566	14,118,807	583,156	34,811,529	23,757,244	11,011,988
						22,517,360	
						1,239,884	

CONFIDENTIAL
2-122.10

BCTD

8/14/93

W, 0/31/93

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Southern Bell Tel. & Tel. Co.
FPSC Docket No. 920260-TL
Audit
Date: 09/02/93
Item No. 2-122.11
Page 1 of 1

Request: Re BCI: When adding up the tracking report after allocation by RC Code for May 1992 the total does not agree with the total on the front sheet supplied in 2-126. The front sheet is center 9999. Attached is my addition by RC Code for your information. Please reconcile. This addition is sent under separate cover since it comes from ESPI information. Company already has this reconciliation as part of 2-122.10. This time asking for reconciliation for tracking report after allocation.

Response: The reconciliation of the tracking report after allocation by RC code for May 1992 is being sent in the overnight mail on September 16, 1993.

RECEIVED

SEP 17 1993

CONFIDENTIAL

Florida Public Service Comm.
Miami, Florida

Date Provided: September 16, 1993

IC CODE	DESCRIPTION	AFTER ALLOCATION			TOTAL	BEFORE ALLOCATION TOTAL	DIFFERENCE BEFORE AND AFTER
		DIRECT EXPENSES	ADM EXPENSES	GEN MGMT FEES			
'000	BCI AVP JOHSON	779,411	847,207	383,156	2,209,975	2,209,975	0
'1A0	BCI AVP JACOBS	1,425,932	143,710		2,769,832	1,483,521	1,286,311
'1B1	BCI AVP SCOPY	0	0		0	0	0
'1B1	BCI AVP OBRIEN	0	0		0	0	0
'1A1	BCI AVP SCOPY	638,249	177,648		815,817	667,471	147,346
'1A2	BCI AVP OBRIEN	25,100	5,280		30,380	22,618	7,762
'1A0	BCI-AVP	0	4,748,855	(4,574,316)	174,539	31,236	4,717,619
'000	BCI-AVP REDDERSON	53,409	76,541		129,950	51,842	78,108
PO000						455,884	(455,884)
'0B1	BCI-AVP SPARROW-ADM	0	0		0	0	0
'0A0	BCI-AVP	367,459	117,575		485,034	440,224	44,810
'0A04	BCI, EXEC	10,571	287		10,858	10,573	285
'0B0	ACI ABP						
'0B01	SPARROW-SUPPT	2,000,039	968,873		2,968,913	2,711,833	257,080
'0B01	BCI EXEC						
'0B01	BUDGET & REV MGMT	181,828	581,772		763,600	682,213	81,387
'0B02	BCI EXEC LEE						
'0B02	MKT OPERATION	182,476	77,479		259,955	184,242	75,712
'0B03	BCI EXEC	386,262	88,026		474,288	292,467	181,821
'0B04	BCI EXEC	207,259	125,338		332,597	312,715	19,882
'0B05	BCI EXEC						
'0B06	DATA INTER SALES SUPPORT	194	1,594		1,788	1,788	0
'0B06	DATA INERG SALES SUPPORT	375,390	189,006		564,396	478,641	85,755
'0B07	BIC EXEC						
'0B08	WEISS	82,607	41,408		124,015	88,548	35,467
'0B08	ASR - VACANT	30,748	28,001		58,749	32,475	26,274
'0B09	BCI EXEC						
'0B010	INFORM-STONE	40,851	245,816		286,667	256,535	30,132
'0B010	BCI EXEC						
'0B010	ADM	0	0		0	0	0
'0B11	BCI EXEC						
'0B11	SCHENK FINANCE	0	0		0	0	0
'0B12	BCI EXEC						
'0B13	MITHENS -HR	0	0		0	0	0
'0B13	BCI EXEC						
'0B13	ANDERSON PLANNI	0	0		0	0	0
'0B14	BCI EXEC						
'0B15	BCI EXEC						
'0B15	CONTRACT WROOTI	0	0		0	0	0

Credit Allocation
Amounts per Tracking Report
50-2 / 2-1

Σ① = 2,711,833
Σ② = 2,816,054

① - Amount included in line PO00.
② - Amount NOT picked up.

BC

POB16	BCI EXEC	0	0		0	0	0
POB17	BCI EXEC	0	0		0	0	0
POB04	BCI EXEC	0	0		0	0	0
POB1A	BCI EXEC	0	0		0	0	0
POC0	ADM-ALLOCK	0	0		0	0	0
POC0	BCI AVP AL/MS	1,769,289	717,534		2,486,823	1,251,800	1,235,023
POD0	BCI AVP LA -LOTHER	1,252,013	482,718		1,734,730	1,366,635	368,095
POE0	BCI AVP GA BUFFINGTON	2,484,225	1,039,236		3,443,461	2,717,725	725,736
POFO	BCI AVP NC/SC - MARTIN	2,413,666	1,041,841		3,455,507	2,727,762	727,745
POG0	BCI -ABP TN/KY-HALKAMER	2,022,674	577,096		2,699,770	2,142,904	556,866
POHO	BCI AVP FL JERHAM	3,689,979	1,482,223		4,962,263	3,992,415	970,848
POJO	BCI-AVP	39,566	7,731		47,297		
POBOA							

CONFIDENTIAL
NO SHEET ON TRACKING
Total per Tracking Report 999 2,122.10 23,669,664

① 27,021 (127,021)
23,757,244 11,011,988
22,517,360
1,239,884

BCI

Southern Bell Tel. & Tel. Co.
FPSC Docket No. 920260-TL
Audit
Date: 09/02/93
Item No. 2-122.11
Page 1 of 1

Request: Re BCI: When adding up the tracking report after allocation by RC Code for May 1992 the total does not agree with the total on the front sheet supplied in 2-126. The front sheet is center 9999. Attached is my addition by RC Code for your information. Please reconcile. This addition is sent under separate cover since it comes from ESPI information. Company already has this reconciliation as part of 2-122.10. This time asking for reconciliation for tracking report after allocation.

Response: The reconciliation of the tracking report after allocation by RC code for May 1992 is being sent in the overnight mail on September 16, 1993.



Date Provided: September 16, 1993

BCI

8/27/83

W 10/31/83

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8/27/83
W 10/31/83

Examples of Recalculation
 Use on $\frac{50-1}{3-1}$

May 92

PBC

PROPRIETARY

ITEM NO. 2-126
 ATTACHMENT IV

BELLSOUTH COMMUNICATIONS, INC
 STAFF ALLOCATION
 BBS COST POOLS
 5/31/92

COST POOL INPUT	COST POOL	FC	AMOUNT
(A)	JOBSON	P0000000	\$2,209,975
	SPARROW	POA00000	\$440,224
	TIERNEY	POA04000	\$10,573
	REDDERSEN	PB000000	\$51,842
	BUFFINGTON-INCRE	P0B00000	\$455,884
	MKT SUPPORT	P0B01,2,4,A	\$1,208,095
(D)	WESS	P0B07000	\$88,948
(D)	ASR	P0B08000	\$31,475
(D)	INFORUM	P0B09000	\$258,535
	MORRIS	P0B03000	\$292,467

BCI 367 753 (E) ↓

BCIS & W FACTORS	FC	WAGES	BUFFINGTON INCREMENTAL	JOBSON	SPARROW REDDERSEN	MARKETING SUPPORT
ALABAMA-AMSS	P0C00000	1,148,862.00		0.109768	0.111912	0.118851
LOUISIANA	P0D00000	755,725.00		0.072344	0.073757	0.078199
GEORGIA	P0E00000	1,514,675.00		0.144997	0.147829	0.156731
NS CAROLINA	P0F00000	1,529,130.00		0.146381	0.14924	0.158227
TENN-KENTUCKY	P0G00000	1,160,357.00		0.111079	0.113249	0.120068
FLORIDA	P0H00000	2,163,127.00		0.207073	0.211117	0.22383
NATIONAL ACCTS	P1A00000	600,040.00		0.057441	0.058563	0.062089
FED GOVT SALES	P1A10000	318,051.00		0.030447	0.031041	0.03291
FED GOVT SALES	P1A20000	18,733.00		0.001793	0.001828	0.001938
TOTAL GMM		9,208,500.00				
SPARROW LESS POA04	POA00000	200,123.00		0.019884		
TIERNEY	POA04000	7,591.00			0.000741	
BUFFINGTON STAFF INCREMENTAL \$						
17,948.00	P0B00000 ALL	1,032,004.00		0.098792	0.100722	
130,122.00	P0B01000		0.128318			
107,687.00	P0B02000		0.108194			
94,228.00	P0B03000		0.09292			
170,505.00	P0B04000		0.168142			0.00975
210,888.00	P0B06000		0.207965			
40,383.00	P0B07000		0.039823			0.021822
31,408.00	P0B08000		0.030974			0.004179
80,768.00	P0B09000		0.079646			0.00325
148,070.00	P0B0A000		0.146018			0.008357
Total Salaries Staff & GMM		10,448,218.00	1.00000	1.00000	1.00000	1.00000
Executive:						
Reddersen	PB000000	44,910.00				
Jobson	P0000000	59,529.00				
Total Center 999		\$10,550,557.00				

BBS ALLOCATION	BCI	OS	BCS	FNS	BBS	TOTAL
Sparrow's Staff Split by Time Rpt	68.50%	2.67%	13.24%	2.05%	15.55%	1.00
POA LESS POA04	462,819	\$207,753	\$12,379	\$61,289	\$9,468	\$71,950
						\$462,819
						DIFFERENCE
						0

BELLSOUTH COMMUNICATIONS, INC

Key to Tie Sheet is on WP 50-2

Example of Recalculation Use on $\frac{50-1}{3-1}$

SPECIFIED CONFIDENTIAL

116

x = Agree w/ Page 3

See 50-2 for footnotes
 (A)(B)(C)(D) + Columns (1)(2)(3)(5)(6)(7)(8)

F01R02M 009145

PROPRIETARY

RC	Ex VP	Expenses plus BBS Portion of Sparrows Staff		DIRECT	TOTAL
		Expenses P&O	Expenses plus BBS Portion of Sparrows Staff		
P800000		51,842	123,792		
Charge Back of BBS:					
	3 MTH TOT	BBS ALLOCATED			
	TO LESS OGS	%	ONLY		
BCI	58,761,000	62.17%	76,958	NA	76,958
BCS	25,497,000	26.97%	33,393	81,269	94,862 AMT BILLED ONE MTH IN ARREARS
DATASERV	8,526,000	9.02%	11,166	12,379	23,545 AMT BILLED ONE MTH IN ARREARS
RNS	1,737,000	1.84%	2,275	9,468	11,743 AMT BILLED ONE MTH IN ARREARS
	94,521,000	1.00	123,792	83,116	206,908

BELL SOUTH COMMUNICATIONS, INC

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DESCRIPTION	FC	EXP B/F ALLOCATION	JOBSON	SPARROW TO BBS	REDDERSEN	SPARROW TO SVPS	BUFFINGTON TO PG 6	MKT SUPPORT TO SVPS	MORRIS TO SVPS	WESS TO SVPS	ASR TO SVPS	TOTAL	AMT PER TRACKING
INT & TAXES	PA000000	174,539.43										174,539.43	174,539.43
ELIMINATIONS	PA000000	0.00	-2,209,975.00	-155,066.00		307,753.00							
AL/MS	POC00000	1,951,799.98	242,584.00		8,813.00	34,441.00							
LA	PO000000	1,366,635.25	159,878.00		5,676.00	22,699.00							
GA	POE00000	2,717,725.03	320,440.00		11,377.00	45,495.00							
NC/SC	POF00000	2,727,762.34	323,498.00		11,485.00	45,929.00							
TN/KY	POG00000	2,142,904.83	245,482.00		8,715.00	34,853.00							
FL	POH00000	3,992,414.83	457,826.00		16,247.00	64,972.00							
NAT ACCTS	P1A00000	1,482,522.44	126,943.00		4,507.00	18,023.00							
FED GOVT SALES	P1A1 & 2000	690,468.70	71,249.00		2,530.00	10,116.00							
SPARROW	POA00000	429,650.88	43,943.00										
GOVT COMPLIANCE	POA04000	10,572.83			57.00	228.00							
ELIMINATION-BUFF	POB02000	0.00											
BUFFINGTON-INCRE	POB00000	455,883.69	218,332.00		7,751.00	30,997.00	-712,964.00	-75,642.00	-2,012.00	-616.00			
MKT SUPPORT	POB01.2.4.A	1,206,094.56					391,184.00						
MORRIS	POB03000	292,488.60					66,249.00	15,573.00					
WESS	POB07000	88,948.29					28,392.00	6,675.00					
ASR	POB08000	31,475.13					22,083.00	5,191.00					
STUHENBURG	POB06000	380,429.24					148,271.00	34,856.00	2,012.00	616.00			
INFORM	POB09000	256,535.05					56,785.00	13,347.00					
JOBSON	PO000000	2,209,974.50											
REDDERSEN	PB000000	51,841.78		155,066.00	-76,958.00								
BBS BILLING	PB000000	0.00											
TOTAL		22,660,664.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,660,664.18	DIFFERENCE
LESS: TAX FROM TAX DEPT		-105,922.00											0.00
												22,660,664.18	0.00
												22,660,664.18	22,660,664.18

✓ = Agree w/ Tracking Report after allocation
 See 50-1
 3-1

X = Agree w/ Page 1

PROPRIETARY

F01K02M 009146



REG, CPE & ASR ALLOCATOR

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BELLSOUTH COMMUNICATIONS, INC.
CALCULATION OF REG, CPE, AND ASR BY SVP
ALLOCATOR FOR 100 % REG & CPE COST POOLS

ALLOCATOR FOR ASR STAFF COST BASED ON COMMISSIONS NOTE: POE, POF & POH HAVE HRS FOR 492 DIVIDED BY 3 INSTEAD OF THE 492 AVERAGE (292 THUR 492). ACTUAL HRS MULTIPLIED BY 3 TO GET ALLOCATION FACTORS. WHEN CORRECT INFO IS REC'D IT THIS ALLOCATION WILL BE REVIEWED FOR DIFFERENCE IF ACTUAL AVERAGE HAD BEEN USED.

ENTITY	POC	POD	POE	POF	POG	POH	P1A APR	P1A FEB	P1A MAR	P1A 3 MTH AVG	P1A&2	POB06	TOTAL
REGULATED													
BST-REG-AL	549.08	0.00	0.00	0.00	1.11	0.00	14.53	14.05	29.72	19.43	81.45	14.25	
BST-REG-FL	3.58	0.00	3.99	0.00	4.10	1757.70	147.60	148.81	135.68	144.03	38.59	1.25	
BST-REG-GA	6.34	0.00	1648.01	6.48	1.79	0.00	248.39	236.24	291.88	258.84	34.33	2.42	
BST-REG-KY	1.59	0.00	0.00	0.00	331.88	0.00	30.24	9.92	21.56	20.57	23.52	11.17	
BST-REG-LA	1.83	812.50	0.00	0.00	2.05	4.59	32.27	16.61	30.78	26.55	42.26	0.17	
BST-REG-MS	281.84	0.00	0.00	0.00	1.62	0.00	11.45	12.11	21.08	14.88	29.21	4.67	
BST-REG-NC	0.00	0.00	0.00	1067.82	0.77	0.00	82.67	86.39	100.52	89.86	17.58	0.17	
BST-REG-SC	0.00	0.00	0.00	597.06	1.70	0.00	15.49	20.11	18.22	17.94	18.24	0.17	
BST-REG-TN	1.75	0.00	0.00	0.00	940.47	0.00	95.57	96.85	113.80	102.01	47.64	14.66	
	845.99	812.50	1650.00	1671.36	1285.49	1762.29	678.21	640.88	763.25	694.11	332.82	48.93	9103.49
	9.29%	8.93%	18.12%	18.36%	14.12%	19.36%				7.62%	3.66%	0.54%	100.00%

21

CPE													
BCS-OUT OF REGION	0.42	0.00	0.00	0.00	1.86	4.83	59.98	59.86	75.34	65.06	0.00	0.00	
BCS-NON-REG-IN REGION-AL	189.02	0.00	1.02	0.00	0.00	0.00	0.24	0.37	0.69	0.43	6.33	0.83	
BCS-NON-REG-IN REGION-FL	3.52	0.00	0.00	0.00	0.75	438.33	12.85	11.00	13.00	12.28	25.86	0.00	
BCS-NON-REG-IN REGION-GA	0.64	0.00	309.90	0.00	0.56	0.00	23.27	23.51	27.84	24.87	1.67	1.67	
BCS-NON-REG-IN REGION-KY	0.42	0.00	0.00	0.00	77.60	0.00	11.71	2.67	10.99	8.46	3.84	2.66	
BCS-NON-REG-IN REGION-LA	1.06	117.57	0.00	0.00	0.19	5.88	3.57	2.40	2.67	2.88	0.08	0.00	
BCS-NON-REG-IN REGION-MS	79.50	0.00	0.00	0.00	0.75	0.00	0.41	2.43	1.91	1.58	1.34	1.50	
BCS-NON-REG-IN REGION-NC	0.00	0.00	0.00	196.65	0.00	0.00	21.17	16.93	20.84	19.64	0.00	0.00	
BCS-NON-REG-IN REGION-SC	0.00	0.00	0.00	103.71	0.00	0.00	8.07	7.97	2.28	6.11	0.00	0.00	
BCS-NON-REG-IN REGION-TN	0.42	0.00	0.00	0.00	214.46	0.00	13.81	13.47	12.59	13.29	1.50	2.93	
	255.00	117.57	310.92	300.36	296.17	449.04	155.08	140.61	168.13	154.61	38.42	9.59	1931.68
	13.20%	6.09%	16.10%	15.65%	15.33%	23.25%				8.00%	1.99%	0.50%	100.00%

32

ASR											
STATE	REG	NREG	FEB REG	NREG	MAR/APR REG	NREG	3MTH AVG REG\$	%	NREG\$	%	
AL	0	0	156,450	0	355,586	0	512,036	10.14%	0	0.00%	
MS	0	0	95,221	0	142,061	0	237,282	4.70%	0	0.00%	
LA	0	0	582,198	0	619,019	0	1,201,217	23.80%	0	0.00%	
GA	0	0	320,007	0	583,231	0	883,238	17.50%	0	0.00%	
NC	0	0	78,112	0	101,102	0	179,214	3.55%	0	0.00%	
SC	0	0	128,374	0	216,474	0	344,848	6.83%	0	0.00%	
KY	0	0	24,126	0	48,483	0	72,569	1.44%	0	0.00%	
TN	0	0	82,476	0	202,905	0	285,381	5.65%	0	0.00%	
FL	0	0	444,622	0	886,656	0	1,331,478	26.38%	0	0.00%	
TOTAL	0	0	1,911,586	0	3,135,697	0	5,047,283	1.00	0	0.00	

COMBINED TOTAL 1.00

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120

rw 10/31/93

COMPANY: BCI
TITLE: ALLOCATIONS TO BBS FROM BCI AND CHARGES BACK
TO BCI FROM BBS
ALLOCATION TO BCI FROM BST AND BSC.
PERIOD: TYE 12/31/92
DATE: SEPT 27, 193
AUDITOR: RKY

rev 10/31/93

WP NO 50-2/4

ALLOCATIONS TO BBS FROM BCI AND CHARGES BACK
TO BCI FROM BBS

As explained in the interview with BCI people, there are no employees in BBS, BCI employees provide staff. All the executives in BBS are paid out of corp and are billed to BBS subs. The execs the assigned to BBS.

Part of the allocation process within BCI is allocating dollars to BBS the parent of BCI and then allocating part of these dollars back to BCI and part to BBS other subs, which are DS, BCS, and FINS. 50-2/1

In the BCI scenario, the cost pools that are indirectly allocated to BBS are the BCI Pres, P0000000, which is based on a three month average salaries and wages, 50-2/1.

The cost pools that are directly allocated to BBS are BCI VP admin and sales operations P0a000000, based on quarterly estimates. and Finance, Human Resources and Planning POA01000, POA02000, and POA03000. These are based on either quarterly salaries and three month average of salaries and wages. 50-2/1.

BBS then allocates back to their four subs as mentioned above. The amounts that are allocated back to BCI are then allocated, based on three month average of salaries and wages in three different cost pools, to Government Compalince Cost pool, Sales Operation Adm cost pool and Premises Sales, National accounts, federal Gov't sales. 50-2
1

50-2
4-1
50-2
4-2
The amounts BBS bills to BCI and other subs for support follow this discussion. The total amount for the year to BCI is 1,120,655. Per anser to 2-125.D, these are called oversight support services by BBC. These include executive, finance, human rsources, and planning functions.

As this was analyzed late in the audit, and the amount for the year is \$1,120,655; that is less than 1/2% of the total billing to all affiliates by BCI, staff did not follow up on how these oversight services were difference than those services provided within BCI.
1,120,655 / 258,470,525. 50-3
follow up req pending 2-125.d.1.

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COMPANY: BCI
TITLE: ALLOCATIONS TO BBS FROM BCI AND CHARGES BACK
TO BCI FROM BBS
ALLOCATION TO BCI FROM BST AND BSC.
PERIOD: TYE 12/31/92
DATE: SEPT 27, 193
AUDITOR: RKY
WP NO 50-2/4

ALLOCATION TO BCI FROM BST AND BSC.

50-2
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4-2
According to the the answer to 2-125.A, BSC AND BST bills BCI a management fee. In 1992 the management fee to BCI from BSC was \$3,797,158 and from BST was 907,007.50. As explained in 2-125.C, BST performs several corporate support functions for BBS and its subs. These include internal audit, legal, human resources, and general corporate services ,as well as treasure and accounting support services.

50-2
4-2
The amounts billed by BSC to BBS are related to the general corporate services performed by BSC for all of the Bellsouth Companies.

request

According to the answer to 2-125.A. BSC and BST bills all four BBS subs (including BCI) fees for the year. Do the amounts that are enumerated on 2-125.A Attachment I, that are Billed to BCI from BSC and BST go into making up the FDC that is billed back to BCI?

Explain how the Human Resources from BST differes from the Human Resources at BBS and Human Resources at BCI. Explain how the Accountin Support Services at BST differs from the Finance at BBS and BCI, Explain how the General corp Services at BST and BSC differs form the Planning at BBS and BCI.

These requests are answered in WP *50-2*
4-4

CONFIDENTIAL

copy

COMPANY: BCI
TITLE: ALLOCATIONS TO BBS FROM BCI AND CHARGES BACK
TO BCI FROM BBS
ALLOCATION TO BCI FROM BST AND BSC,
PERIOD: TYE 12/31/92
DATE: SEPT 27, 193
AUDITOR: RKY
WP NO 50-2/4

BCI PROJECT BILLING

PER ANSWER TO 2-124 A. BCI DOES NOT PROVIDE ANY SERVICES ON PROJECT BILLING BASES. BCI ACTS AS A CLEARING HOUSE FOR CHARGES TO OTHER BBS SUBS FROM BST AND BSC FOR CERTAIN PORJEC/BILLS AND MANAGEMENT FEES. IT THEN BILLS THESE ON A FLOW THRU BASIS.

I asked the BCI people at our meeting to show me how these are flowed thru and not part of FDC. The BCI rep gave an example and said BSC provided tax service for all subs. BSC bills BBS companies, so BCI people have to handle the bill. The entry on the books is a Payable and a Receivable. Don't see direct expense.

Due to time restraints, PSC staff did not follow up on this part of the BCI activities.

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May-92
ALL RC'S
ENTITY

Hours

May 1992

trace to Billy Jimmy



TOTAL WITH
FOI

ENTITY	DIRECT	INDIRECT	COMBINED	% TOTAL	DOLLARS	% STATE TO GRAND TOT STATE	TOTAL WITH FOI
DAT	32.89	1.28	34.17	0.0029	\$63,057.18	1.000000000	\$64,549.92 ✓
BSE	3.69	0.39	4.08	0.0003	\$7,536.53	1.000000000	\$7,492.13 ✓
BSAN	3.62	0.35	3.97	0.0003	\$7,334.68	1.000000000	\$8,001.78 ✓
BIN	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00 ✓
MOBC	3.01	0.15	3.16	0.0003	\$5,827.45	1.000000000	\$6,292.23 ✓
RAM	2.51	0.18	2.69	0.0002	\$4,958.62	1.000000000	\$5,071.02 ✓
BST-REG-AL	680.16	77.83	757.99	0.0685	\$1,508,561.30	0.999999999	\$1,522,228.27 ✓
BST-REG-FL	2223.03	137.17	2360.20	0.2161	\$4,756,370.51	0.999999999	\$4,799,461.61 ✓
BST-REG-GA	1790.74	243.47	2034.21	0.1574	\$3,464,118.30	1.000000000	\$3,495,501.94 ✓
BST-REG-KY	353.34	41.73	395.07	0.0298	\$656,895.22	1.000000000	\$662,846.45 ✓
BST-REG-LA	889.09	96.20	985.29	0.0743	\$1,636,161.36	1.000000000	\$1,650,984.46 ✓
BST-REG-MS	340.57	39.83	380.40	0.0342	\$752,169.70	1.000000000	\$758,984.14 ✓
BST-REG-NC	1135.78	177.63	1313.41	0.0970	\$2,134,832.11	0.999999999	\$2,154,172.93 ✓
BST-REG-SC	622.82	85.18	708.00	0.0525	\$1,156,272.28	1.000000000	\$1,166,747.75 ✓
BST-REG-TN	1011.89	122.91	1134.80	0.0883	\$1,944,026.94	1.000000000	\$1,961,639.17 ✓
BST-NON-REG-AL	14.36	2.30	16.66	0.0015	\$32,396.04	0.999999999	\$32,689.46
BST-NON-REG-FL	42.63	4.72	47.35	0.0042	\$93,373.85	1.000000000	\$94,219.85
BST-NON-REG-GA	64.50	7.71	72.21	0.0062	\$137,484.72	0.999999999	\$138,730.24
BST-NON-REG-KY	13.34	1.28	14.62	0.0010	\$22,947.07	1.000000000	\$23,154.94
BST-NON-REG-LA	6.50	0.62	7.12	0.0005	\$11,498.15	1.000000000	\$11,602.25
BST-NON-REG-MS	11.83	1.86	13.69	0.0012	\$26,848.06	1.000000000	\$27,091.35
BST-NON-REG-NC	5.88	1.20	7.08	0.0005	\$11,282.98	1.000000000	\$11,385.24
BST-NON-REG-SC	10.75	1.57	12.32	0.0009	\$19,283.52	1.000000000	\$19,458.30
BST-NON-REG-TN	44.73	4.59	49.32	0.0036	\$79,268.65	1.000000000	\$79,986.64
BCS-OUT OF REGION				0.8381			
BCS-NON-REG-IN REGION-AL						1.000000000	
BCS-NON-REG-IN REGION-FL						1.000000000	
BCS-NON-REG-IN REGION-GA						0.999999999	
BCS-NON-REG-IN REGION-KY						0.999999999	
BCS-NON-REG-IN REGION-LA						0.999999999	
BCS-NON-REG-IN REGION-MS						1.000000000	
BCS-NON-REG-IN REGION-NC						1.000000000	
BCS-NON-REG-IN REGION-SC						1.000000000	
BCS-NON-REG-IN REGION-TN						1.000000000	
TOTAL	11086.34	1164.45	12250.79	1.00	\$22,007,875.60		\$22,239,475.26 ✓

PROFITABLE

cont

FOI#024 009125

cont

V = Agreed w/ Billy Jimmy

BELLSOUTH COMMUNICATIONS, INC.

SPECIFIED CONFIDENTIAL

ITEM NO. 2-126-
ATTACHMENT III

128

May-92 STUHNBERG POB06000 ENTITY	DIRECT	INDIRECT	COMBINED	% TOTAL	DOLLARS	% STATE TO GRAND TOT STATE	TOTAL WITH FOI
DAT	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BSE	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BSAN	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BIS	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
MOBC	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
RAM	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-REG-AL	16.58	1.76	18.34	0.1281	\$72,503.98	0.048061673	\$73,160.84
BST-REG-FL	37.50	3.98	41.48	0.2897	\$163,986.69	0.034477274	\$165,472.35
BST-REG-GA	12.76	2.58	15.34	0.1071	\$60,636.63	0.017504203	\$61,185.98
BST-REG-KY	0.17	0.02	0.19	0.0013	\$743.41	0.001131703	\$750.15
BST-REG-LA	0.17	0.02	0.19	0.0013	\$743.41	0.000454362	\$750.14
BST-REG-MS	4.67	0.50	5.17	0.0361	\$20,421.81	0.027150535	\$20,606.83
BST-REG-NC	0.42	0.04	0.46	0.0032	\$1,836.65	0.000860325	\$1,853.29
BST-REG-SC	6.00	0.64	6.64	0.0463	\$26,237.87	0.022691775	\$26,475.58
BST-REG-TN	21.75	2.31	24.06	0.1680	\$95,112.28	0.048925392	\$95,973.97
BST-NON-REG-AL	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-NON-REG-FL	0.17	0.01	0.18	0.0013	\$726.96	0.007785477	\$733.55
BST-NON-REG-GA	7.33	1.34	8.67	0.0605	\$34,110.85	0.248106480	\$34,419.87
BST-NON-REG-KY	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-NON-REG-LA	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-NON-REG-MS	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-NON-REG-NC	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-NON-REG-SC	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-NON-REG-TN	0.17	0.01	0.18	0.0013	\$726.96	0.009170839	\$733.54
BCS-OUT OF REGION						0.008409428	
BCS-NON-REG-IN REGION-AL						0.010821044	
BCS-NON-REG-IN REGION-FL						0.021132061	
BCS-NON-REG-IN REGION-GA						0.040447858	
BCS-NON-REG-IN REGION-KY						0.000000000	
BCS-NON-REG-IN REGION-LA						0.000000000	
BCS-NON-REG-IN REGION-MS						0.032870215	
BCS-NON-REG-IN REGION-NC						0.016440905	
BCS-NON-REG-IN REGION-SC						0.031135752	
BCS-NON-REG-IN REGION-TN						0.056854319	
TOTAL	128.70	14.50	143.20	1.00	\$566,184.25		\$572,085.05

PROPRIETARY

SPECIFIED CONFIDENTIAL

FOIA(b)(2) 009125

129

May-92
AL/MS POC00000
ENTITY

ENTITY	DIRECT	INDIRECT	COMBINED	% TOTAL	DOLLARS	% STATE TO GRAND TOT STATE	TOTAL WITH FCI
DAT	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BSE	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BSAN	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BIS	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
MOBC	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
RAM	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-REG-AL	571.73	61.47	633.20	0.5115	\$1,270,096.68	0.841925800	\$1,281,603.25
BST-REG-FL	0.17	0.02	0.19	0.0002	\$375.67	0.000078982	\$379.07
BST-REG-GA	4.50	0.48	4.98	0.0040	\$9,944.22	0.002870635	\$10,034.31
BST-REG-KY	1.59	0.17	1.76	0.0014	\$3,513.63	0.005348844	\$3,545.46
BST-REG-LA	1.83	0.20	2.03	0.0016	\$4,043.98	0.002471627	\$4,080.62
BST-REG-MS	294.26	31.45	325.71	0.2631	\$653,025.79	0.868189439	\$658,942.01
BST-REG-NC	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-REG-SC	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-REG-TN	2.00	0.21	2.21	0.0018	\$4,419.65	0.002273451	\$4,459.69
BST-NON-REG-AL	13.76	2.17	15.93	0.0129	\$31,227.58	0.963932011	\$31,510.42
BST-NON-REG-FL	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-NON-REG-GA	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-NON-REG-KY	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-NON-REG-LA	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-NON-REG-MS	11.83	1.86	13.69	0.0111	\$26,833.08	0.999442045	\$27,076.23
BST-NON-REG-NC	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-NON-REG-SC	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-NON-REG-TN	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BCS-OUT OF REGION							
BCS-NON-REG-IN REGION-AL						0.000000000	\$0.00
BCS-NON-REG-IN REGION-FL						0.928577254	\$
BCS-NON-REG-IN REGION-GA						0.000862813	
BCS-NON-REG-IN REGION-KY						0.005822025	
BCS-NON-REG-IN REGION-LA						0.008821569	
BCS-NON-REG-IN REGION-MS						0.934454051	\$
BCS-NON-REG-IN REGION-NC						0.000000000	
BCS-NON-REG-IN REGION-SC						0.000000000	
BCS-NON-REG-IN REGION-TN						0.002128267	
TOTAL	1107.55	130.33	1237.88	1.00	\$2,486,832.97		\$2,513,580.70

PROPRIETARY

SPECIFIED CONFIDENTIAL

FD1X024 009127

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May-92
LOUISIANA POD00000
ENTITY

ENTITY	DIRECT	INDIRECT	COMBINED	% TOTAL	DOLLARS	% STATE TO GRAND TOT STATE	TOTAL WITH FCI
DAT	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BSE	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BSAN	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BIS	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
MOBC	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
RAM	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-REG-AL	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-REG-FL	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-REG-GA	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-REG-KY	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-REG-LA	829.59	79.04	908.63	0.8689	\$1,506,900.15	0.920997273	\$1,520,552.19
BST-REG-MS	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-REG-NC	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-REG-SC	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-REG-TN	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-NON-REG-AL	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-NON-REG-FL	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-NON-REG-GA	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-NON-REG-KY	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-NON-REG-LA	6.33	0.50	6.83	0.0065	\$10,975.63	0.954556168	\$11,075.00
BST-NON-REG-MS	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-NON-REG-NC	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-NON-REG-SC	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-NON-REG-TN	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BCS-OUT OF REGION						0.054047762	
BCS-NON-REG-IN REGION-AL						0.000000000	
BCS-NON-REG-IN REGION-FL						0.000000000	
BCS-NON-REG-IN REGION-GA						0.000000000	
BCS-NON-REG-IN REGION-KY						0.000000000	
BCS-NON-REG-IN REGION-LA						0.941321231	
BCS-NON-REG-IN REGION-MS						0.000000000	
BCS-NON-REG-IN REGION-NC						0.000000000	
BCS-NON-REG-IN REGION-SC						0.000000000	
BCS-NON-REG-IN REGION-TN						0.000000000	
TOTAL	965.69	80.08	1045.77	1.00	\$1,734,730.24		\$1,752,338.58

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SPENDING CONTROL

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May-92 GEORGIA POE00000 ENTITY	DIRECT	INDIRECT	COMBINED	% TOTAL	DOLLARS	% STATE TO GRAND TOT STATE	TOTAL WITH FOI
DAT	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BSE	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BSAN	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BIS	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
MOBC	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
RAM	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-REG-AL	0.67	0.00	0.67	0.0003	\$1,114.26	0.000738624	\$1,124.35
BST-REG-FL	1.41	0.01	1.42	0.0007	\$2,344.94	0.000493010	\$2,366.18
BST-REG-GA	1524.92	119.73	1644.65	0.7936	\$2,732,910.62	0.788919541	\$2,757,669.79
BST-REG-KY	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-REG-LA	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-REG-MS	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-REG-NC	3.16	0.01	3.17	0.0015	\$5,255.33	0.002461706	\$5,302.94
BST-REG-SC	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-REG-TN	0.83	0.00	0.83	0.0004	\$1,380.36	0.000710052	\$1,392.87
BST-NON-REG-AL	0.17	0.00	0.17	0.0001	\$279.50	0.008627598	\$282.03
BST-NON-REG-FL	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-NON-REG-GA	51.92	4.79	56.71	0.0274	\$91,556.77	0.665941422	\$92,386.21
BST-NON-REG-KY	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-NON-REG-LA	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-NON-REG-MS	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-NON-REG-NC	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-NON-REG-SC	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-NON-REG-TN	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BCS-OUT OF REGION	A	B	C	D	E	G	H
BCS-NON-REG-IN REGION-AL	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	0.000000000	[REDACTED]
BCS-NON-REG-IN REGION-FL	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	0.032552468	[REDACTED]
BCS-NON-REG-IN REGION-GA	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	0.003937612	[REDACTED]
BCS-NON-REG-IN REGION-KY	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	0.895550188	[REDACTED]
BCS-NON-REG-IN REGION-LA	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	0.006464180	[REDACTED]
BCS-NON-REG-IN REGION-MS	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	0.000000000	[REDACTED]
BCS-NON-REG-IN REGION-NC	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	0.000000000	[REDACTED]
BCS-NON-REG-IN REGION-SC	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	0.007265757	[REDACTED]
BCS-NON-REG-IN REGION-TN	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	0.003875767	[REDACTED]
TOTAL	1941.12	131.16	2072.28	1.00	\$3,443,461.03		\$3,479,968.79

PPPPPPPPPP

SPECIFIED CONFIDENTIAL

FOI 0024 009129

POF N. CAROLINA/S. CAROLINA

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May-92 NC/SC POF00000 ENTITY	DIRECT	INDIRECT	COMBINED	% TOTAL	DOLLARS	% STATE TO GRAND TOT STATE	TOTAL WITH FCI
DAT	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BSE	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BSAN	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BIS	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
MOBC	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
RAM	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-REG-AL	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-REG-FL	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-REG-GA	2.58	0.31	2.89	0.0013	\$4,642.67	0.001340217	\$4,684.73
BST-REG-KY	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-REG-LA	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-REG-MS	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-REG-NC	1048.32	137.54	1185.86	0.5531	\$1,905,337.83	0.892500080	\$1,922,599.51
BST-REG-SC	576.70	77.19	653.89	0.3050	\$1,053,483.83	0.911103594	\$1,063,028.07
BST-REG-TN	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-NON-REG-AL	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-NON-REG-FL	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-NON-REG-GA	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-NON-REG-KY	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-NON-REG-LA	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-NON-REG-MS	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-NON-REG-NC	5.59	0.80	6.39	0.0030	\$10,014.60	0.887584663	\$10,105.36
BST-NON-REG-SC	10.42	1.52	11.94	0.0056	\$18,710.99	0.970309881	\$18,880.58
BST-NON-REG-TN	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BCS-OUT OF REGION	A	B	C	D	E	F	G
BCS-NON-REG-IN REGION-AL	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
BCS-NON-REG-IN REGION-FL	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
BCS-NON-REG-IN REGION-GA	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
BCS-NON-REG-IN REGION-KY	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
BCS-NON-REG-IN REGION-LA	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
BCS-NON-REG-IN REGION-MS	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
BCS-NON-REG-IN REGION-NC	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
BCS-NON-REG-IN REGION-SC	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
BCS-NON-REG-IN REGION-TN	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
TOTAL	1894.26	249.95	2144.21	1.00	\$3,455,507.33		\$3,490,856.23

PROPRIETARY

FBI/DOJ 009130

CONFIDENTIAL

POG TENNESSEE/KENTUCKY

May-92
TN/KY POG00000
ENTITY

	DIRECT	INDIRECT	COMBINED	% TOTAL	DOLLARS	% STATE TO GRAND TOT STATE	TOTAL WITH FCI
DAT	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BSE	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BSAN	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BIS	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
MOBC	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
RAM	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-REG-AL	1.08	0.08	1.16	0.0007	\$1,917.83	0.001271297	\$1,935.20
BST-REG-FL	4.00	0.30	4.30	0.0026	\$7,103.09	0.001493385	\$7,167.44
BST-REG-GA	1.75	0.13	1.88	0.0012	\$3,107.60	0.000897083	\$3,135.76
BST-REG-KY	319.03	30.40	349.43	0.2148	\$578,421.50	0.880538452	\$583,661.79
BST-REG-LA	2.00	0.15	2.15	0.0013	\$3,551.54	0.002170654	\$3,583.72
BST-REG-MS	1.58	0.12	1.70	0.0010	\$2,805.72	0.003730189	\$2,831.14
BST-REG-NC	0.75	0.06	0.81	0.0005	\$1,331.83	0.000623857	\$1,343.90
BST-REG-SC	1.66	0.12	1.78	0.0011	\$2,947.78	0.002549382	\$2,974.49
BST-REG-TN	871.48	75.64	947.12	0.5821	\$1,568,822.24	0.806996142	\$1,583,035.24
BST-NON-REG-AL	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-NON-REG-FL	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-NON-REG-GA	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-NON-REG-KY	9.34	1.07	10.41	0.0064	\$16,783.83	0.731414948	\$16,935.87
BST-NON-REG-LA	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-NON-REG-MS	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-NON-REG-NC	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-NON-REG-SC	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-NON-REG-TN	39.31	4.16	43.47	0.0267	\$70,100.83	0.884344946	\$70,735.78
BCS-OUT OF REGION						0.022326719	
BCS-NON-REG-IN REGION-AL						0.000000000	
BCS-NON-REG-IN REGION-FL						0.001316030	
BCS-NON-REG-IN REGION-GA						0.001337213	
BCS-NON-REG-IN REGION-KY					\$	0.837124882	\$
BCS-NON-REG-IN REGION-LA						0.001357401	
BCS-NON-REG-IN REGION-MS						0.006154770	
BCS-NON-REG-IN REGION-NC						0.000000000	
BCS-NON-REG-IN REGION-SC						0.000000000	
BCS-NON-REG-IN REGION-TN					\$	0.890717799	\$
TOTAL	1503.08	123.98	1627.06	1.00	\$2,699,770.03		\$2,728,093.52

PROPRIETARY

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FOI/024 009131

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May-92
FLORIDA POH00000

ENTITY	DIRECT	INDIRECT	COMBINED	% TOTAL	DOLLARS	% STATE TO GRAND TOT STATE	TOTAL WITH FCI
DAT	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BSE	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BSAN	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BIS	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
MOBC	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
RAM	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-REG-AL	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-REG-FL	1950.67	70.79	2021.46	0.8209	\$4,101,082.49	0.862229400	\$4,138,236.90
BST-REG-GA	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-REG-KY	3.83	0.09	3.92	0.0016	\$7,919.78	0.012056382	\$7,991.53
BST-REG-LA	1.50	0.03	1.53	0.0006	\$3,101.74	0.001895742	\$3,129.84
BST-REG-MS	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-REG-NC	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-REG-SC	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-REG-TN	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-NON-REG-AL	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-NON-REG-FL	40.67	2.76	43.43	0.0176	\$86,216.82	0.923350810	\$86,997.97
BST-NON-REG-GA	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-NON-REG-KY	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-NON-REG-LA	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-NON-REG-MS	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-NON-REG-NC	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-NON-REG-SC	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-NON-REG-TN	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BCS-OUT OF REGION						0.035109392	
BCS-NON-REG-IN REGION-AL						0.000000000	
BCS-NON-REG-IN REGION-FL						0.885286582	
BCS-NON-REG-IN REGION-GA						0.003851695	
BCS-NON-REG-IN REGION-KY						0.000000000	
BCS-NON-REG-IN REGION-LA						0.017986201	
BCS-NON-REG-IN REGION-MS						0.000000000	
BCS-NON-REG-IN REGION-NC						0.000000000	
BCS-NON-REG-IN REGION-SC						0.000000000	
BCS-NON-REG-IN REGION-TN						0.000000000	
TOTAL	2368.49	93.92	2462.41	1.00	\$5,005,560.62		\$5,057,953.57

PROPRIETARY

A B C D E F G H

FOI 02N 009132

SPECIFIED CONFIDENTIAL

P1A NATIONAL ACCOUNTS

May-92 NAT ACCTS P1A00000 ENTITY	DIRECT	INDIRECT	COMBINED	% TOTAL	DOLLARS	% STATE TO GRAND TOT STATE	TOTAL WITH FOI
DAT	32.89	1.28	34.17	0.0364	\$63,057.18	1.000000000	\$64,549.92
BSE	3.69	0.39	4.08	0.0044	\$7,536.53	1.000000000	\$7,492.13
BSAN	3.62	0.35	3.97	0.0042	\$7,334.68	1.000000000	\$8,001.78
BIS	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
MOBC	3.01	0.15	3.16	0.0034	\$5,827.45	1.000000000	\$6,292.23
RAM	2.51	0.18	2.69	0.0029	\$4,958.62	1.000000000	\$5,071.02
BST-REG-AL	11.79	12.67	24.46	0.0261	\$46,109.43	0.030565168	\$46,527.16
BST-REG-FL	74.70	58.26	132.96	0.1417	\$250,634.61	0.052694509	\$252,905.27
BST-REG-GA	166.23	118.39	284.62	0.3034	\$536,519.88	0.154879203	\$541,380.55
BST-REG-KY	8.89	10.59	19.48	0.0208	\$36,715.45	0.055892399	\$37,048.08
BST-REG-LA	18.42	15.93	34.35	0.0366	\$64,743.99	0.039570663	\$65,330.55
BST-REG-MS	7.56	6.99	14.55	0.0155	\$27,434.43	0.036473724	\$27,682.98
BST-REG-NC	58.03	39.38	97.41	0.1038	\$183,627.49	0.086014956	\$185,291.09
BST-REG-SC	9.87	6.55	16.42	0.0175	\$30,953.60	0.026770165	\$31,234.03
BST-REG-TN	51.00	43.21	94.21	0.1004	\$177,582.11	0.091347556	\$179,190.94
BST-NON-REG-AL	0.10	0.12	0.22	0.0002	\$398.99	0.012316011	\$402.60
BST-NON-REG-FL	0.71	1.90	2.61	0.0028	\$4,824.84	0.051672283	\$4,868.55
BST-NON-REG-GA	3.41	1.51	4.92	0.0052	\$9,085.16	0.066081234	\$9,167.47
BST-NON-REG-KY	0.25	0.07	0.32	0.0003	\$595.42	0.025947539	\$600.81
BST-NON-REG-LA	0.17	0.11	0.28	0.0003	\$522.52	0.045443832	\$527.25
BST-NON-REG-MS	0.00	0.01	0.01	0.0000	\$14.98	0.000557955	\$15.12
BST-NON-REG-NC	0.29	0.40	0.69	0.0007	\$1,268.38	0.112415337	\$1,279.88
BST-NON-REG-SC	0.00	0.04	0.04	0.0000	\$82.56	0.004281376	\$83.31
BST-NON-REG-TN	0.58	0.24	0.82	0.0009	\$1,507.07	0.019012182	\$1,520.72
BCS-OUT OF REGION						0.876412118	
BCS-NON-REG-IN REGION-AL						0.007171009	
BCS-NON-REG-IN REGION-FL						0.036755327	
BCS-NON-REG-IN REGION-GA						0.056310875	
BCS-NON-REG-IN REGION-KY						0.146436680	
BCS-NON-REG-IN REGION-LA						0.023487153	
BCS-NON-REG-IN REGION-MS						0.023771784	
BCS-NON-REG-IN REGION-NC						0.101928512	
BCS-NON-REG-IN REGION-SC						0.050839057	
BCS-NON-REG-IN REGION-TN						0.046413849	
TOTAL	611.79	326.38	938.14	1.00	\$769,632.45		\$1,790,243.90

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May-92 FED GOV'T P1A1 & 2 ENTITY	DIRECT	INDIRECT	COMBINED	% TOTAL	DOLLARS	% STATE TO GRAND TOT STATE	TOTAL WITH FCI
DAT	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BSE	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BSAN	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BIS	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
MCBC	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
RAM	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-REG-AL	78.31	1.85	80.16	0.1382	\$116,819.12	0.077437437	\$117,877.46
BST-REG-FL	154.58	3.82	158.40	0.2732	\$230,843.02	0.048533439	\$232,934.38
BST-REG-GA	78.00	1.84	79.84	0.1377	\$116,356.68	0.033589118	\$117,410.83
BST-REG-KY	19.83	0.47	20.30	0.0350	\$29,581.45	0.045032220	\$29,849.45
BST-REG-LA	35.58	0.84	36.42	0.0628	\$53,076.55	0.032439679	\$53,557.41
BST-REG-MS	32.50	0.77	33.27	0.0574	\$48,481.95	0.064456133	\$48,921.18
BST-REG-NC	25.10	0.59	25.69	0.0443	\$37,442.98	0.017539075	\$37,782.20
BST-REG-SC	28.59	0.68	29.27	0.0505	\$42,649.20	0.036885084	\$43,035.59
BST-REG-TN	64.83	1.53	66.36	0.1144	\$96,710.30	0.049747407	\$97,586.46
BST-NON-REG-AL	0.33	0.01	0.34	0.0006	\$489.97	0.015124379	\$494.41
BST-NON-REG-FL	1.08	0.04	1.12	0.0019	\$1,605.23	0.017191430	\$1,619.77
BST-NON-REG-GA	1.84	0.07	1.91	0.0033	\$2,731.94	0.019870863	\$2,756.69
BST-NON-REG-KY	3.75	0.14	3.89	0.0067	\$5,567.82	0.242637513	\$5,618.26
BST-NON-REG-LA	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-NON-REG-MS	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-NON-REG-NC	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-NON-REG-SC	0.33	0.01	0.34	0.0006	\$489.97	0.025408743	\$494.41
BST-NON-REG-TN	4.67	0.17	4.84	0.0084	\$6,933.79	0.087472033	\$6,996.59
BCS-OUT OF REGION						0.000000000	
BCS-NON-REG-IN REGION-AL						0.020878225	
BCS-NON-REG-IN REGION-FL						0.050709575	
BCS-NON-REG-IN REGION-GA						0.001577219	
BCS-NON-REG-IN REGION-KY						0.010616412	
BCS-NON-REG-IN REGION-LA						0.000562264	
BCS-NON-REG-IN REGION-MS						0.002749180	
BCS-NON-REG-IN REGION-NC						0.000000000	
BCS-NON-REG-IN REGION-SC						0.006635711	
BCS-NON-REG-IN REGION-TN						0.000000000	
TOTAL	565.66	14.18	579.84	1.00	\$846,196.68		\$854,355.22

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Southern Bell Tel. & Tel. Co.
FPSC Docket No. 920260-TL
Audit
Date: 07/26/93
Item No. 2-125
Page 1 of 2

Request: RE: BCI: Management fee billings to BCI from BST AND BSC.
RE: BCI: Management fee billing to BCI from BBS.

- A. What were the total management fees billed to BBS by BSC and BST in 1992? Separate into BSC and BST.
- B. What were the total management fees billed to each of the four BBS Companies in 1992 by BST and BSC. Please separate by BST and BSC and by month.
- C. Please explain the reason for the management fees. What type of work is being done by BST and BSC for them to bill the four BBS Companies.
- D. Does BBS bill BCI a management fee? If so, provide the amounts by month BBS bills each of its four subsidiaries for 1992. If so, explain what type of being done by BBS for them to bill their four subs.
- E. Five days after providing us with the above information, provide a representative familiar with this information to answer any questions or clarify any items.

Response: A. Attachment I contains the 1992 management fees billed to the BBS subsidiaries by BSC, and BST.

This material constitutes proprietary confidential business information and is being produced subject to "Notice of Intent to Request Confidential Classification."

- B. Attachment I reflects the total management fees billed to each of the four BBS Companies in 1992 by BST and BSC.
- C. BST performs several corporate support functions for BBS and its subsidiaries. These include the provision of internal audit, legal, human resources, and general corporate services, as well as treasury and accounting support services. For example the benefits administration function of the BBS subsidiaries is performed by the BST benefits organization. The fully distributed costs of providing these services are billed to each of the BBS companies.

att 7/26/93

CONFIDENTIAL

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Southern Bell Tel. & Tel. Co.
FPSC Docket No. 920260-TL
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Page 2 of 2

Response continued:

(A) Cost billed to BBS for BSC corporate services are related to the general corporate services performed by BSC for all of the BellSouth companies. These services are identified in the CAM as "Services Received From BSC" since the portion of the costs allocable to BBS and its subsidiaries are first billed to BST by BSC and then flowed on to BBS and its subsidiaries through billings from BST.

- D. Yes. BBS bills each of its subsidiaries for oversight support, including executive, finance, human resources, and planning functions. These activities are performed by certain BCI employees who provide BBS staff functions, in addition to their BCI-related responsibilities. See Attachment I for 1992 by month BBS support billed to the BBS subsidiaries.

This material constitutes proprietary confidential business information and is being produced subject to a " Notice of Intent to Request Confidential Classification."

- E. A representative will be available the week of August 23, 1993 to answer any questions or clarify any items.

CONFIDENTIAL

Date Provided: August 23, 1993

(PBC)

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4.2 p2

BCI AUDIT DISCLOSURE 2

SUBJECT: METHODOLOGY FOR SAMPLING PREMISES SALES HOURS

STATEMENT OF FACTS:

In order to determine the products sold and the regulated and deregulated hours spent by BCI Premises Sales Representatives during a particular month, BCI uses an Interview Method. This is used instead of positive time reporting of each marketing sales representative every day.

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2-3

According to the 1992 Interview Sampling Methods and Procedures, "The 1992 Sampling method conducts field interviews with thirty-three percent of Account Managers, Account Executives, System Designers, Service Consultants, Vendor Account Coordinators, and miscellaneous Premises Marketing Sales titles on a monthly basis. These interviews are designed to capture..." the time spent by the Marketing Sales Representatives.

There are six interviewers covering the following areas:

50-3
2-3

- North/South Carolina
- Kentucky/Tennessee
- Florida
- Alabama/Mississippi
- Louisiana
- Georgia

PSC staff interviewed Mr. Bob Jones, the interviewer for Florida, Mr. Raul Martinez, a Premises Sales Account Executive, and Ms. Dottie King, who runs the data base of BCI Premises Sales personnel and the mechanized program to select the sample for interview each month. Along with that, the 1992 Interview Sampling Methods and Procedures and Internal Audit Working Papers of Marketing Time Reporting, BCI, Premises Sales, Finance; November, 1992 (L20-24-14-SF) were reviewed by staff. The results of these procedures are described below.

50-3
1
50-3
2

50-3
2-7
50-4

Selection of Sample

32 50-3
1

Notification of Premises Sales staff of Interview.

Mr. Jones receives a list monthly from Dottie King for the people he has to interview for the month. Mr. Jones sends out a memo to those he intends to interview a day or two before the end of the month. He

36 50-4

50-3
2

(1)

SUBJECT: METHODOLOGY FOR SAMPLING PREMISES SALES HOURS

instructs them to bring all time sheets, calendars and any supporting documentation from the first to the month up to the date of interview. He tells them what day they will be interviewed.

50-3
2

The Premises Sales employees only keep documentation until the date of interview, i.e. he lets them know the first of the month that they will be seen that month and tells them in the same memo on what day they are scheduled for interview.

As of 1993 the interview months starts the 10th of the month to the 10th of the next month. Reports are finished before the 10th of the month. In 1992 it was the 5th of the month, there was no time to edit or to check possible errors.

Selection of Week to Interview Employee by Interviewer

50-3
2

Mr. Jones abstracts a week to be sampled when he goes to the interview, he does not let them know in advance what week he will sample, but they do know what month will be sampled. He captures five work days and if the employees works over the weekend, captures those days.

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50-4

Internal Audit findings stated that

Internal Audit stated in their workpapers that

They also stated in their workpapers that

50-4

33

Internal Audit findings

Post Audit Discussions said that other methods to achieve a more random selection of weeks would be investigated, and that interviewers could no longer preview records.

(2)

SUBJECT: METHODOLOGY FOR SAMPLING PREMISES SALES HOURS

PSC staff asked if other methods have been investigated. In answer to our request 2-127, part B, the company stated that "... in a given month, a minimum of 10 calendar days would elapse before the seven-day period sample was selected. Also, interviewers are now not allowed to begin interviews until after the 10th workday, as compared to previous requirement of 3rd workday." "Both these changes allowed for a more random selection of weeks by increasing the days to be included in the population from which the sample is selected." This was done in November, 1992. This also agrees with our interview with Bob Jones where he stated that the interview month runs from the 10th to the 10th of the next month for 1993.

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2-A

The company said that no other options were considered or documented due to the administrative burdens.

In answer to our questions at the interview regarding how the Premises Sales Representatives plan their work, Mr. Jones stated that they do a plan at the beginning of the year, but that does not mean they adhere to that. For small businesses, he said that they project what services they think they can sell. He also said account executives and account managers can plan a week in advance what they are going to do.

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2-3

Mr. Raul Martinez, an account executive, confirmed that he does plan in advance. He has a form and looks at all customers listed and is constantly reviewing this. He sees customers on a three to six month cycle. Also, at the beginning of the month, he has a plan of who he will see.

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2-7

The Interview

There is a sample selected from each district every month.

At the interview, Mr. Jones asks what the Premises Sales Representatives do and walks through the entire day and checks the employees documentation to see if corresponds.

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2-3

Employee documentation per the Internal Audit report
According to the Internal Audit,

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Per Internal Audit,

50-4

Mr. Raul Martinez, an account executive told us that he keeps a daily log with his appointments, a sheet of incoming calls with who called and what was discussed. He stated that he keeps detailed documentation for the month he is going to be interviewed and other documentation all years, not as detailed.

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50-3
2-7

(3)

BCI AUDIT DISCLOSURE 2

SUBJECT: METHODOLOGY FOR SAMPLING PREMISES SALES HOURS

50-3
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7
50-4

The interviewer, using the translation table included in the 1992 Sampling Methods and Procedures, translates the work done by the employees to codes which reflect what work was done and whether it is regulated or nonregulated.

Internal audit found that

14

A follow up memo from Anne Marie Sparrow, BCI, Business Markets division dated December 14, 1992 presented corrective actions. The log prepared by the interviewer will be compared with the employee's daily documentation for consistency; and the interviewers will make sure there is enough description on the log to know what activity was done.

50-3
2-3

At the end of interview, Mr. Jones adds up time to make sure seven hours or more are in each day. Mr. Jones keeps copy of documentation in 1993. In 1992 the individual district has it.

Mr. Jones prepares a summary report of the district and reviews this with the District Manager. He also prepares a state report and this is distributed appropriately.

There are approximately 330-345 interviews in Florida every three months.

OPINIONS:

Selection of Sample

It appears from our interview with Dottie King, and Internal Audit report that the selection of the employees to be audited in any three month period is made on a random basis and includes the entire universe.

Since every employee has to be selected within a three month period, those that are not selected in the first two month automatically know that they will be selected in the third month.

SUBJECT: METHODOLOGY FOR SAMPLING PREMISES SALES HOURS

Selection of Week to Interview Employee by Interviewer

It appears that in 1993 the interviewer notifies the Premises Sales Representatives approximately 10 days before they have to start keeping records for the month that a week will be sampled from.

It also appears that the account managers and account executives can plan their work a week in advance.

Based on the way the Account Managers and Account Executives can plan their work a week in advance, it is possible that even though they do not know what week will be selected for interview, to bias the sample by planning each week in the month period a certain way.

From discussions with Bob Jones, the service consultants and systems designers support the account managers and executives. So, their time would probably follow accordingly.

The Interview

Although staff has problems with the selection technique of sample and selection of week used for the Premises Sales Representatives, staff believes that the consistency of having one person, who is knowledgeable and experienced, code each employee in each district of a state will lead to reliability of data.

However, there should be more checks and balances on the final product of one interviewer. There is always a possibility of bias when one person is interpreting the data.

Filling out the logs with narratives that are complete and compatible with employees documentation is important for an audit trail and should be tested in 1993 to see if it is being done. PSC staff had planned to test this, but time limits precluded us doing this.

RECOMMENDATION:

There should be more checks and balances on the final product of one interviewer. As a possibility, the person interviewed, along with the District Manager should be reviewing the final product. Another possibility is using more interviewers for each state and the interviewers alternating districts interviewed.

COMPANY: BCI
TITLE: INTERVIEW WITH BOB JONES
RE STAT SAMPLE METHODS
DATE: SEPT 24, 1993
PERIOD: TYE 12/31/92
AUDITOR: RKY
WP NO. 50-3/2

KW: 10/31/93

INTERVIEW WITH BOB JONES 9/9/93 IN ATLANTA

HOW HE GETS LIST OF EMPLOYEES TO SAMPLE AND HOW HE NOTIFIES THEM.

Bob Jones receives a list monthly from Dottie King for the people he has to interview for the month. Bob Jones sends out a memo to those he intends to interview a day or two before the end of the month. He instructs them to bring all time sheets, calendars and any supporting documentation from the first of the month up to the date of interview. He tells them what day they will be interviewed.

The premises sale employees only keep documentation until the date of interview, i.e. let them know the first of the month that they will be seen that month and tell them in the same memo on what day they are scheduled for interview.

As of 1993 the interview months starts the 10th of the month to the 10th of the next month. Reports are finished before the 10 of the month. In 1992 it was the 5th of the month, gave no time to edit or check possible errors.

On the 10th of the month, the data base is locked.

WHAT HE DOES AT INTERVIEW

Bob Jones abstracts a week to be sampled when he goes to interview, does not let them know in advance what week he will sample, but they do know what month will be sampled. He captures 5 work days and if the employees work over the weekend, capture those days.

There is a sample selected from each district every month.

At the interview, Bob Jones asks what they do and walk through the entire day and check the employees documentation to see if corresponds. Employees documentation per I/A report

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COMPANY: BCI
TITLE: INTERVIEW WITH BOB JONES
RE STAT SAMPLE METHODS
DATE: SEPT 24, 1993
PERIOD: TYE 12/31/92
AUDITOR: RKY
WP NO. 50-3

INTERVIEW WITH BOB JONES 9/9/93 IN ATLANTA

The interviewer, using the translation table included in the 1992 Sampling Methods and Procedures, translates the work done by the employees to codes which reflect what work was done and whether it is regulated or nonregulated. wp 50-3/2-3.

13

Per Internal Audit.

17

Internal audit found that

23

A follow up memo from Anne Marie Sparrow, BCI, Business Markets division dated December 14, 1992 presented corrective actions. The log prepared by the interviewer will be compared with the employee's daily documentation for consistency; and the interviewers will make sure there is enough description on the log to know what activity was done.

At the end of interview, Bob Jones adds up time to make sure 7 hours or more are in each day. Vacation is 7-1/2 and Training is 7-/12 hours. Bob keeps copy of documentation in 1993. In 1992 the individual district has it.

He prepares a summary report of district. He critiques and review with district manager. If D.M. not available review with time reporting area. Areas of concern mentioned by Bob. procedures, keeping up in system. will give these concerns to DM to streamline bottleneck.

Prepare state report as well as District Report. Send copies of all to John Derham, Sales, VP, Fl, Bill Chapman, operating mgr, Fl, and Lila Shelton, Birmingham. Then sent out schedule for next month.

Before next month, sends changes in personnel to Dottie King. He interviews approximately 240-250 in a three month period. The representative from Ga interviews the Panhandle people, but these are included in Fl hours. The Ga interviewer sees 60 people in a three

COMPANY: BCI
TITLE: INTERVIEW WITH BOB JONES
RE STAT SAMPLE METHODS
DATE: SEPT 24, 1993
PERIOD: TYE 12/31/92
AUDITOR: RKY
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INTERVIEW WITH BOB JONES 9/9/93 IN ATLANTA

month period, for a total of 330-345 every three months.

Types of reports.

Individual Time log compilation generates a district report. District reports are compiled. Give State report to Lila Shelton in Birmingham. She takes that and generates billing. Lila Shelton bills hours by product.

JOB DESCRIPTION OF MARKETING EMPLOYEES.

1 and 2. Account manager and Exec Manager
Responsible for the same and management of accounts within their turf.

The account exec are assigned accounts that are existing do whatever necessary to handle the account. The new accounts are assigned by Sales Manager The Account Exec look at accounts in turf and make appt to go out and talk. The BRIS Business Revenue Info System tries to balance the number of accounts in an area.

The accounts execs are broken down by size of account. Pretty much dedicated to account. Three difference areas of account execs.

1. Major accounts, have approximately 12 accounts.
2. 13-50 large business accounts.
3. 300 general business accounts. a person who wants to hustle can make more than major.

Per Bob Jones. Dottie Kings sample selection selectes 1/3 of each title each month.

Example of a major account -- System one -- Dataline Synconet, Analog lines, Network - Regulated.

Example of a large business. AAA, main HDQ in Atlanta. Local AAA offices goint to HDQ. Private people who sell for AAA.

Example of small -- Norstar Switches -- Small type PBX. Northern Telcom -- Samll business compatible with esses. Sell Essx and tie Norstar behind. Combine Network ESSX.

COMPANY: BCI
TITLE: INTERVIEW WITH BOB JONES
RE STAT SAMPLE METHODS
DATE: SEPT 24, 1993
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WP NO. 50-3

INTERVIEW WITH BOB JONES 9/9/93 IN ATLANTA

3. System Designer -- Works in support of design and what of what 1 and 2 thinking and sold.

4. Service Consultant - Implementation. Issue Service Order to Business Office. See if lines available, check to see if issued correctly. Explain first bill to customers sometimes.

The system designer and service consultant support all the work of the account execs whether major, large or general.

5. Vendor Account Coordinator -- Work with vendores who sell to outside, suport the vendors. For example, ABC Communications - Sells sytems samll PBX (nonreg)

6. Misc

a. three service reps in Tallahassee, handle all state accounts, do everything for state accounts. The do what business office does.

b. DSS Data Specialist -- Computer genius - resource person. used throughout the state, hi tech person.

SELECTION OF WEEK TO INTERVIEW EMPLOYEE BY INTERVIEWER.

Bob Jones abstracts a week to be sampled when he goes to interview, does not let them know in advance what week he will sample, but they do know what month will be sampled. He captures 5 work days and if the employees work over the weekend, capture those days.

Staff reviewed Internal Audit workpapers of Marketing Time Rporting L20-24-14-SF BCI - PREMISES SALES, FINANCE; BST - MARKETING - CUSTOMER CONTACT, NOVEMBER, 1992.

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I/A findings stated that

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I/A stated in their workpapers that

COMPANY: BCI
TITLE: INTERVIEW WITH BOB JONES
RE STAT SAMPLE METHODS
DATE: SEPT 24, 1993
PERIOD: TYE 12/31/92
AUDITOR: RKY
WP NO. 50-3

INTERVIEW WITH BOB JONES 9/9/93 IN ATLANTA

9 They also stated in their workpapers that

15 Internal Audit findings

Post Audit Discussions said that other methods to achieve a more random selection of weeks would be investigated, and that interviews could no longer preview records.

PSC staff asked if other methods have been investigated. In answer to our request 2-127, part B, 50-3/2 the company stated that "... in a given month, a minimum of 10 calendar days would elapse before the seven-day period sample was selected. Also, interviewers are now not allowed to begin interviews until after the 10th workday, as compared to previous requirement of 3rd workday." "Both these changes allowed for a more random selection of weeks by increasing the days to be included in the population from which the sample is selected." This was done in November, 1992. This also agrees with our interview with Bob Jones where he stated that the interview month runs from the 10th to the 10th of the next month for 1993.

The company said that no other options were considered or documented due to the administrative burdens.

I asked Bob Jones if account execs' plan who they are going to see. He said they do a plan at the beginning of the year, that does not mean they adhere to that. For small business, he said that they project what services they think they can sell. He also said account exec's can plan a week in advance what he is going to do. They do make plans.

I requested an interview with an account manager and an account exec together or the large businesses. Not given as of Sept 22.

COMPANY: BCI
TITLE: INTERVIEW WITH BOB JONES
RE STAT SAMPLE METHODS
DATE: SEPT 24, 1993
PERIOD: TYB 12/31/92
AUDITOR: RKY
WP NO. 50-3

INTERVIEW WITH BOB JONES 9/9/93 IN ATLANTA

PSC OPINION

CONCLUSIONS RE STAT SAMPLING METHODOLOGY

SELECTION OF SAMPLE

It appears from our interview with Dottie King, and Internal Audits report that the selection of the employees to be audited in any three month period is made on a random basis and includes the entire universe.

Since every employee has to be selected within a three month period, those that are not selected in the first two month automatically know that they will be selected in the third month.

How will this influence the sample?

SELECTION OF WEEK TO BE SAMPLED

It appears that the interviewer notifies the marketing employees approximately 10 days before they have to start keeping records for the month that a week will be sampled from.

It also appears that the account managers and account execs can plan their work a week in advance.

If the Account Managers and Account Execs can plan a week in advance what they are going to do, they can plan for all four weeks in the sample and there is a chance here to bias the sample.

From discussions with Bob Jones noted above, the service consultants and systems designed support the Account Managers and Execs. So, there time would probably follow accordingly.

32 Internal Audit in their November, 1992 audit workpapers stated that

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COMPANY: BCI
TITLE: INTERVIEW WITH BOB JONES
RE STAT SAMPLE METHODS
DATE: SEPT 24, 1993
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INTERVIEW WITH BOB JONES 9/9/93 IN ATLANTA

Based on the way the Account Managers and Account Executives can plan their work a week in advance, it is possible, ~~that~~, even though they do not know what week will be selected for interview, to bias the sample by planning each week in the month period a certain way.

THE INTERVIEW

PSC staff believes that the consistency of having one person, who is knowledgeable and experienced, code each employee in each district of a state will lead to reliability of data.

Filling out the logs with narratives that are complete and compatible with employees documentation is important for an audit trail and should be tested in 1993 to see if it is being done. PSC staff had planned to test this, but time limits precluded us doing this.

COMPANY: BCI
 TITLE: ANALYSIS OF DOLLARS TO EACH STATE
 PERIOD: TYE 12/31/92
 DATE: SEPT 24, 1993
 AUDITOR: RKY

WP NO. 50-3-3

SOURCE: BCI 1992 BILLING SUMMARY -- WP 50-1/3 AND 2-123 ATTACHMENT II.

STATE	REG	DEREG	TOTAL	%REG TO TOTAL
ALABAMA	17,512,260	423,345	17,935,605	97.6396%
FLORIDA	50,936,339	1,667,113	52,603,452	96.8308%
GEORGIA	39,076,592	934,160	40,010,752	97.6652%
KENTUCKY	8,349,644	288,749	8,638,393	96.6574%
LOUISIANA	19,758,015	125,663	19,883,678	99.3680%
MISSISSIPPI	8,807,082	329,645	9,136,727	96.3921%
NORTH CAROLINA	24,167,481	357,561	24,525,042	98.5421%
SOUTH CAROLINA	13,185,474	293,793	13,479,267	97.8204%
TENNESSEE	23,219,279	786,149	24,005,428	96.7251%
	205,012,166	5,206,178	210,218,344	97.5234%

11/2/93

COMPANY: BCI
TITLE: ANALYSIS OF DOLLARS TO EACH STATE
PERIOD: TYE 12/31/92
DATE: SEPT 24, 1993
AUDITOR: RKY

WP NO. 50-3-3

SOURCE: BCI 1992 BILLING SUMMARY

TOTAL BILLING FROM BCI TO ALL AFFILIATES	258,470,525
TOTAL BILLING TO BST REG AND NONREG	210,218,344
% BILLED TO BST REG AND NON REG FOR MARKETING	81.3317% *****
TOTAL BILLING FROM BCI TO ALL AFFILIATES	258,470,525
TO REG BILLING TO BST MARKETING	205,012,066
	79.3174% *****



C-1-D-17/12
C-1-82

PART X TIME REPORTING

The information contained in this section is pertinent to South Central Bell. Southern Bell is scheduled to convert to M.T.R. Time reporting during third quarter 1990 and specific information will be issued at that time.

Any questions concerning Part X in Southern Bell should be referred to the District Part X coordinator or one of the following:

Part X Policy
Art Smith
(404)529-2788

Part X Implementation Policy
Nancy Rieck
(404)529-7380

MTR procedures are no longer current, but methodology for coding time has not changed except for training.

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PART X REPORTING

The information contained on the following pages is designed to:

- answer common questions concerning reporting time
- provide examples of Part X time reporting

Reporting Time:

It is important to understand that we are to report productive customer time. Productive Customer time is defined as any time you spend for or on behalf of a customer.

Examples of what should be reported include:

- Account Planning for a Specific Account
- Data Gathering
- Proposal Preparation
- Proposal Presentation
- Executive Visit Contacts
- Cold Calls
- System Design
- Order Issuance
- Demand Activities
- Billing Inquiries
- Station Reviews
- Travel Time to and from Customer's Premise
- Repair Problems
- Network Usage Studies
- Service Visits

Examples of time we do not report include:

- Meetings (non-customer related)
- Vacation
- Sickness
- Holidays
- Company Functions
- Administrative Functions (non-customer related)
- Training

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C-1.84

Splitting Time:

It is important for personnel reporting time to split their time among the product codes they are working on for two reasons. First, the information reported to the individual product codes is split into regulated and non-regulated expenses for compliance with the F.C.C. Part X order. Second, and equally important, the time reported to the products is utilized internally by Southern Bell and South Central Bell to determine product profitability and pricing information. In essence, if an individual is working on multiple products and reports their total time to a single product code, we are not only misrepresenting the time spent on regulated and non-regulated activities, but also misrepresenting the expenses that should actually be charged to multiple products. *

In most situations, both a regulated and a non-regulated product code should be used for reporting time.

The following pages depict several specific examples of the clear division which should be evidenced through time reporting.

In most cases, time can be split between product codes in a clear manner as evidenced in the examples in this section.

In situations when the time spent by an individual working on multiple product codes is not clear, it is the responsibility of that individual to use their best judgement in splitting the time between the product codes.

Multiple lines in the activity section of the contact log are not required to report time to multiple product codes. (See chart A).

Separate entries are not required on the contact log for like functions. (See chart B).

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C-1.85

TIME REPORTING EXAMPLES:

Time Spent Resolving Billing Issues

- Any time spent resolving billing issues concerning a specific product should be reported to that product.
- For example: You spend three hours resolving the customers first bill on ESSX Service; therefore, three hours should be reported to ESSX.
- The "BILSV" product code is for reporting time to activities spent on club billing or other special billing arrangements.

Time Spent on Wiring Issues:

- Any time spent on wiring for a customer should be reported to the "IWCOM" product code. This code does not count against CPE products, it is tracked as a deregulated network product.

Time spent on P-phones:

- The time spent selling and ordering P-phones should be reported to the "PPHON" product code. Time spent doing station reviews/adds, moves and changes should be split between ESSX and P-phones as it requires work on both to make the system function.

Account Planning:

- Small Business Account Executives should not report account planning time. (SBAE account planning is normally module planning as opposed to customer specific account planning).

Use of "OTHER" Product Code:

- The "OTHER" product code can be used in situations where the reporting person cannot determine how to split the time between the regulated and non-regulated product codes. For example, an Account Executive makes an executive contact with a customer who has both BellSouth regulated and unregulated products. During the meeting, both products and services are discussed; if the Account Executive is unable to determine how to divide the time, the "OTHER" product code could be used. The time charged to this code would automatically be split in the same proportion as the total time reported to specific product codes.
- The use the "OTHER" product code is a last resort when both regulated and non-regulated products are involved but there is no way to determine how to split the time between the products.

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Example 5:

A Service Consultant is implementing a sale and is coordinating the appropriate orders and order documents (ESSX forms, PBX forms, sales service orders, etc.). The sale was for ESSX and ESSX CPE. The SC spends 4 hours issuing the ESSX request form and 2 hours issuing the local service order. They would report 6 hrs to ESSX. They then spend 2 hours securing financing and the contract for the CPE and 2 hours issuing the Sales Service Order for CPE and would therefore report 4 hours to CPE.

Again, because we are using two separate order systems, these situations should be easy to split.

Example 6:

A System Designer working on integrating an SL-1 and Megalink. The time spent running SL-1 configurations and pricing should be split between the SL-1 product code and the "LINES" as the configuration combines both products. The or the other. In this event, your best judgement should be used to allocate time between the products.

Example 8:

A Service Consultant is asked to conduct station reviews for the implementation of an ESSX System with BellSouth CPE. During the next two weeks the SC performs the station reviews and simultaneously determines the programming for the ESSX stations and the type of CPE for each user. If the number of ESSX stations is 500, and BellSouth is installing 500 CPE sets, then the SC could use a 50/50 split between ESSX and CPE.

When actually issuing the ESSX request form or SSO, the actual time spent on each activity should be reported to the appropriate code. For example, if it takes two days to issue the ESSX request form and the ESSX orders, you would report 15 hours to the ESSX code. The additional time spent issuing the CPE orders should be reported to the "ES/CPE" product code.

Example 9:

A customer calls in and requests five additional trunks to be added to his AT&T PBX. It takes 4 hours to issue the local orders. All four hours should be reported to the "LINE" product code (there is no BellSouth CPE involved).

Example 10:

Using the same example above with a BellSouth SI-1, the SC would split time between the "LINE" product code and the SL-1 product code ("NTINT"). The same 4 hours would be reported to the line product code, however, if an additional hour was spent determining whether the SL-1 has adequate trunk ports to support the lines you would report that hour to the SL-1 product code.

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C-1.87

SALES CHANNEL/PRODUCT CODE

GENERAL

The sales channel indicator is being added to provide historic data sorted by sales channel to be used in conjunction with the CSS cost pool. This data will be used in future planned analysis reports. Access to CSS via the information center will provide this data for performance/analysis reports requested by BellSouth Services Marketing.

In South Central Bell, a sales channel field has been added to the resource profile for hard-coding Account Executive hours to one particular sales channel where appropriate. Southern Bell has no sales channel indicator on the resource profile. In order to drive both Southern and South Central individual entries to a sales channel, the T/P indicator on the contact log is redefined. It will be a mandatory field for AE/SC/SD/01/02 in Southern Bell. It is a mandatory field for SC/SD/01/02 in South Central.

Note: The programming changes are compatible to both Southern Bell and South Central Bell SOMS BOC applications.

CONTACT LOG DATA FIELD CHANGE

The existing T/P (for telephone/premises contacts) data field is redefined to sort data by sales channels.

1. The heading will show S/C for sales channel.
2. The Gold L listing screen on this field will show:
 0. X = Miscellaneous
 1. M = Major
 2. L = Large
 3. S = Small

Enter selection and hit <RETURN>.

NOTE: National Accounts should report under Major.

NOTE: Miscellaneous is not to be used at this time.

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C-1.82

IMPORTANT!!!!!!!!!!!!

We have also added special product codes to allow reporting of out-of-region, out-of-company, and intra-company/inter-state hours and codes for reporting hours associated with customer positioning, account/market qualification and base protection.

Out-of-Region, out-of-company, intra-company/inter-state special product codes, CD, CR, RD, IW, ID, IK, IP, IO, and IR are assigned to drive indirect expenses to follow direct expenses charged to the appropriate company/installing branch levels.

These procedures will cause customer productive hours and associated expenses to be directed to the organization receiving the revenue resulting from the sales activity. This procedure works in conjunction with MTR input activities which take place concurrently. The SOMS activities ensure that the customer productive hours are directed to the proper organization and the cost separations system is provided accurate information upon which to base allocation factors. MTR activities ensure that the appropriate organizations cost pools are increased or decreased, based upon the direct assignment of activities.

- Out-of-Region and out-of-company hours will not be used in any allocation factoring in SOMS or MTR because dollars associated with this activity are sent to a direct regulated/deregulated pool that is not allocated by hours.
- Out-of-Region, out-of-company, out-of-entity hours are not included in the allocation factors and will not be included in MICAP/PPS reports' summary totals. These hours will fall out under exceptions.
- Spreadable hours are included in the MICAP/PPS reports' hour totals and summary totals.
- Intra-Company/Inter-State hours will be included in the receiving entity's allocation factors within CSS.

Note: Inter-State indicators will be driving hours to the branch level (PG6).

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C-1.87

On the screen below we have entered "IW" on the product code field.

SERVICES / ACTUAL HOURS

	PL3	LAD SX	IW	
AE Name:	000.0	000.0	000.0	000.0
SD Name:	000.0	000.0	000.0	000.0
SC Name:	000.0	000.0	000.0	000.0
Other1 :	000.0	000.0	000.0	000.0
Other2 :	000.0	000.0	000.0	000.0
Quantity	0	0	0	0

Service Order No. 1

Service Order No. 2

Proj. Revenue	0	0	0	0
Actual Revenue	0	0	0	0

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C-1-90

SCREEN 3

Please select one of the following entries:

- 1 IW9D3 INTERSTATE WIRE—MARILYN THOMAS—G0304
- 2 IW9K1 INTERSTATE WIRE—
- 3 IWBAS - INSIDE WIRE BASIC
- 4 IWCOM - INSIDE WIRE COMPLEX

All validation procedures will apply to these codes.

From the contact log example above the user has entered 5B1 which equates to one Marketing Manager group (responsibility code G0403) in Louisiana.

Included below is a hard copy of PG6 information to be used in reporting out-of-entity (interstate) hours.

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C-1.91

TABLE FOR MANAGER CODES:

<u>RESPONSIBILITY MANAGER CODE</u>	<u>NAME</u>	<u>CODE</u>	<u>BRANCH CODE</u>
<u>ALABAMA (A)</u>			
A1	WAYNE PATTERSON	G0505	1A2
A2	BOB ROBERTSON	G0502	1A1
<u>FEDERAL GOVERNMENT-ALABAMA (R)</u>			
R1		G0600	1K1(AL), 4K1(KY), 5K1(LA),6K1(MS),9K1(TN)
<u>KENTUCKY (K)</u>			
K1	BOB MADDOX	G0206	4X1
<u>LOUISIANA (L)</u>			
L1	BILL OLIVER	G0403	5B1
L2	BOB TURNER	G0401	5B2
L3	GLENN RILEY	G0407	5B3
<u>MISSISSIPPI (M)</u>			
M1	DAVID MEYERS	G0104	6W1
<u>TENNESSEE (T)</u>			
T1	MARILYN THOMAS	G0304	9D3
T2	JIM SPEARS G0307	9D2	
T3	JOHNNIE WALKER	G0308	9D1
T4X	JIM HENRY		
<u>GEORGIA (G)</u>			
G1X	JAN FUNDERBURG	D0302	3H1
G2X	KEN HILLEY D0306	3H2	
G3X	BUDDY LOLLIS	D0305	3H3
G4X	STEVE OWINGS	D0304	3H4
G5X	NANCY THOMPSON	D0303	3H5
<u>FEDERAL GOVERNMENT-GEORGIA (R)</u>			
R2D0500		D0500	2K1(FL), 3K1(GA), 7K1(NC), 8K1(SC)
<u>NORTH FLORIDA (E)</u>			
E1X	DICK LORBERG	D0203	2E3
E2X	BILL WADLEY	D0204	2E2
E3X	TIM WEAVER D0202	2E1	
<u>SOUTH FLORIDA (F)</u>			
F1X	JANET CRAFT	D0101	2F4
F2X	JIM WADE	D0107	2F1
F3X	HILDA GEER	D0106	2F2
F4X	MARTY KAISER	D010B	2F3
<u>NC/SC (C)</u>			
<u>NORTH CAROLINA (C1/C2)</u>			
C1X	CAROL BAER	D040F	7L2
C2X	DAVE MILLER	D040E	7L1
<u>SOUTH CAROLINA (C3)</u>			
C3X	STEVE GOLD	D040G	8L1

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PRIVATE

F01K02W 010518

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C-1.92

PRODUCT CODE	DESCRIPTION	LOBIREG CODEIND	PRODUCT SET
DCA	DCA DATACOM	113 D	DATACOM/CPU
DCI	INIFINET DATACOM	112 D	DATACOM/CPU
DCN	NORTHERN DATACOM	115 D	DATACOM/CPU
DCO	OTHER DATACOM	116 D	DATACOM/CPU
DCP	PARADYNE DATACOM	111 D	DATACOM/CPU
DCU	UDS DATACOM	114 D	DATACOM/CPU
DDDXX	MEASURED PHONE SVC (BUS)	020 R	NONCOMP NETWORK
DDS	ALL DDS SERVICES	038 R	COMPENSATED NETWORK
DIDTK	DIRECT INWARD DIALING	016 R	NONCOMP NETWORK
DRFIB	DRY FIBER	999 R	NONCOMP NETWORK
DSASX	DSASX SERVICE COMPONENTS	043 R	COMPENSATED NETWORK
E911	ENHANCED E911 SERVICE	030 R	COMPENSATED NETWORK
ELL	ESSX LINES/SYSTEMS	007 R	ESSX
ESCPE	ESSX CPE	144 D	ESSX CPE
ETNXX	ELEC TANDEM NETWORKS	015 R	NONCOMP NETWORK
FAX	FAX	149 D	PAGING/FAX
FL0	FLEXSERVE SYS COMPONENTS	041 R	COMPENSATED NETWORK
FOCHY	FOCUS HYBRID SYSTEM	131 D	KEY SYSTEMS
FOCUS	FOCUS/960 SYSTEM	143 D	PBX
FXXXX	FOREIGH ESX/OFC SERV	058 R	NONCOMP NETWORK
HEDST	HEADSETS	146 D	PBX
HICAP	HICAP CAPACITY	999 R	NONCOMP NETWORK
HTNGX	HUNTING SERVICE	912 R	NONCOMP NETWORK
IBX10	INTECOM IBX/PBX SYSTEM	137 D	PBX
IW	OUT-OF-ENTITY WIRE	147 N	NONREG NETWORK
ID	OUT-OF-ENTITY DATA	110 D	
IK	OUT-OF-ENTITY KEY	123 D	
IP	OUT-OF-ENTITY PBX	132 D	
IO	OUT-OF-ENTITY OTH N-REG	199 D	
IR	OUT-OF-ENTITY REGULATED	999 R	
ISDN	INTEGRATED SVCS DIG. NE	999 R	NONCOMP NETWORK
ITT	ITT 1A2 KEY SYSTEM	126 D	KEY SYSTEMS
IWBAS	INSIDE WIRE BASIC	104 N	NONREG NETWORK
IWCOM	INSIDE WIRE COMPLEX	147 N	NONREG NETWORK
LADXS	LOCAL AREA DATA SERVICE	050 R	NONCOMP NETWORK
LALAW	LOCAL MEASURED EXCH. SVC.	066 R	NONCOMP NETWORK
LAPLG	LATA PLANNING	999 R	NONCOMP NETWORK
GL4	LIGHTGATE SERVICES	045 R	COMPENSATED NETWORK
LINES	1FB TRUNKS, ETC.	019 R	NONCOMP NETWORK
MARXX	MARITIME	034 R	NONCOMP NETWORK
MCALL	MEMORY CALL	107 D	NONCOMP NETWORK
MEG	MEGALINK SVC COMPONENTS	044 R	COMPENSATED NETWORK
MOBIL	MOBILE TELEPHONE SERVICES	034 R	NONCOMP NETWORK
NCT	NETWORK CONTROL INTERFACE	103	NONREG NETWORK

MEO

Channelized Megalink

COM

F01K02M 010319

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42
C-1.93

SPREADING HOURS

* Note: "Other", POSAL, ACMAL and CSVAL will be spread across all product codes by percent factors prior to sending data to CSS. Product codes CD, CR, IW, ID, IK, IP, IO, IR, and RD are excluded from this computation. No hours should be spread to these codes.

-Computation for Percent Factor:

$$\frac{\text{Hours Per Product Code}}{\text{Total Hours}} = \text{Percent Per Product}$$

-Computation for Spreading Hours:

$$\text{Total Spreadable Hours} \times \text{Percent Per Product} = \text{Hours Added To Product Code}$$

Definitions:

Hours Per Product Code = Total Hours reported to a product code (within SOMS, does not include product hours received from out-of-entity)

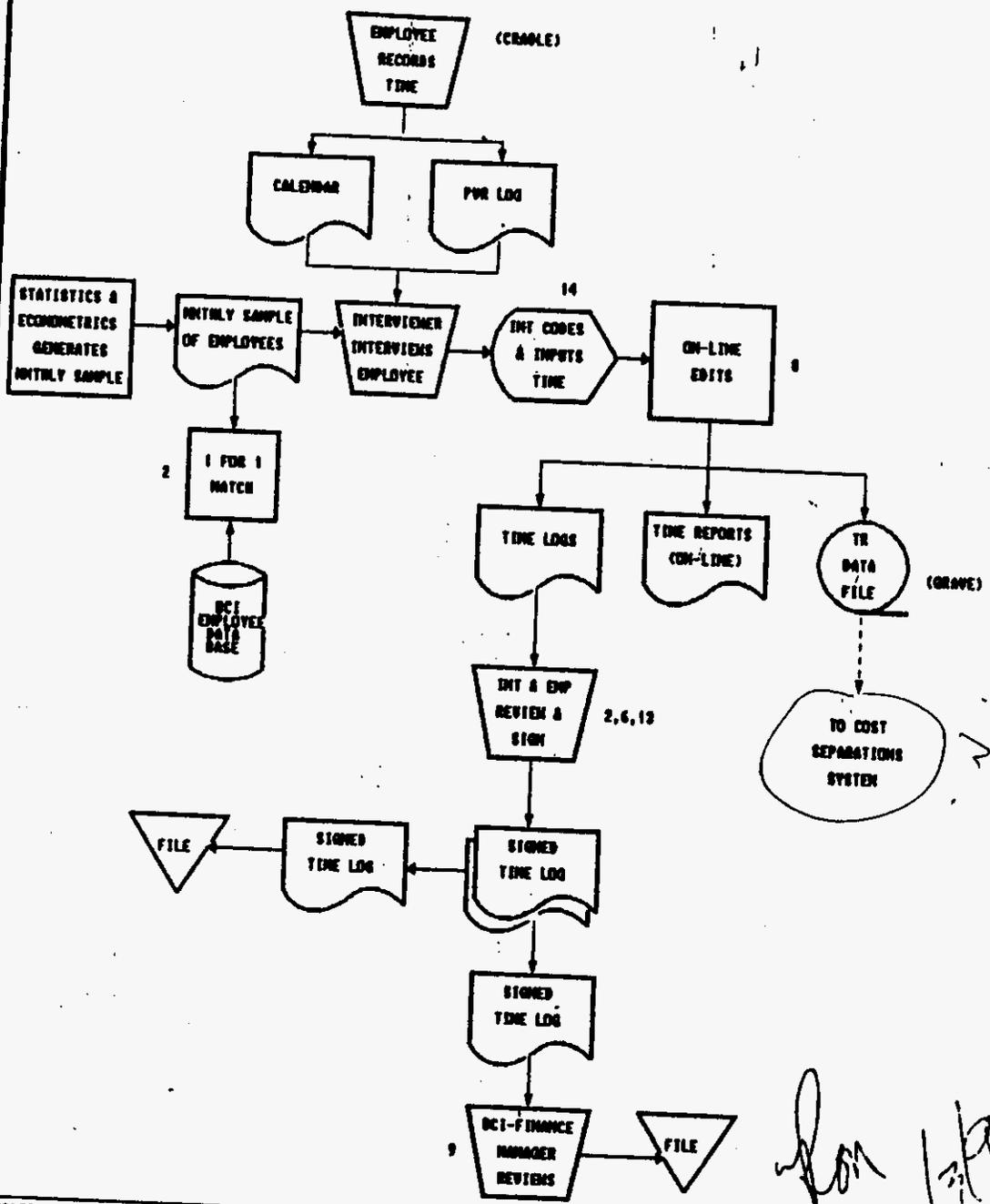
Total Hours = Total of all product code hours, excluding CD, CR, IW, ID, IK, IP, IO, IR, RD, "OTHER", ACMAL, CSVAL and POSAL.

Total Spreadable Hours = "OTHER", POSAL, ACMAL and CSVAL

- On the MICAP/PPS reports, hour totals will exclude hours reported to CD, DR, IW, ID, IK, IP, IO, IR and RD. These will fall our under "exceptions".
- These reports will include those types of hours ("OTHER", POSAL, ACMAL and CSVAL) which are spread across product specific codes.
- The allocation factoring in SOMS will not include our-of-entity hours within sending or receiving branches. CSS will include these hours in their allocation factoring.

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PREMIER MARKETING
 DCI-FINANCE



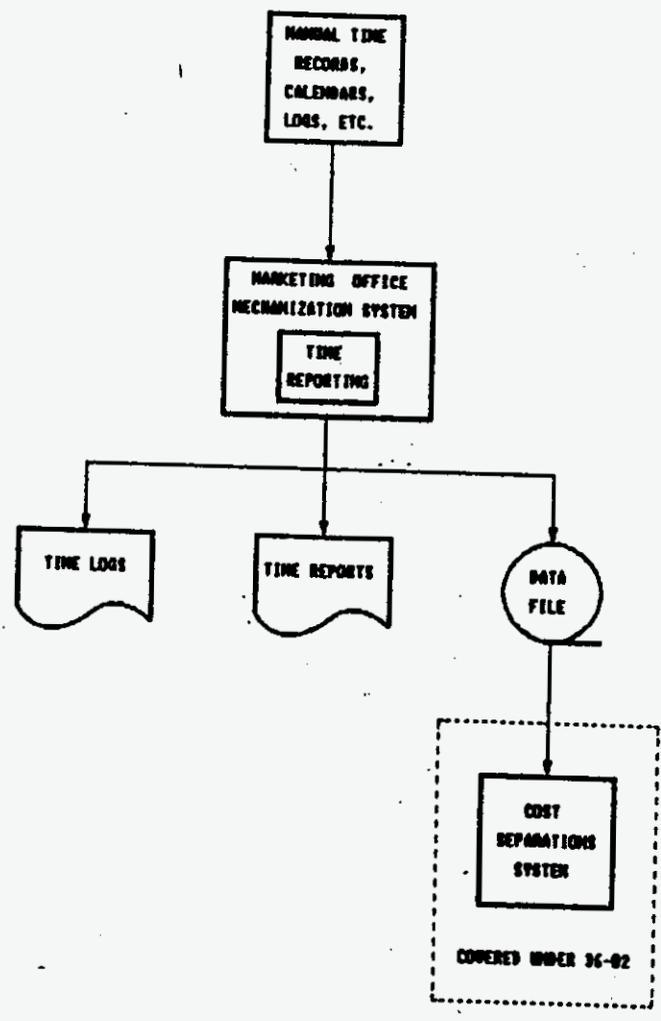
Controls	COMPLETENESS OF INPUT AND UPDATE	ACCURACY OF INPUT AND UPDATE	AUTHORIZATION	CONTINUITY
<ul style="list-style-type: none"> - Batch Totals - One-for-one Checking - Prior Data Matching - Sequence Checks 	<ul style="list-style-type: none"> - Batch Totals - One-for-one Checking - Matching - dits - Reasonableness Tests - Pre-recorded Input 	<ul style="list-style-type: none"> 12 - Cust. Signature 13 - Passwords 14 - Corp. Signature 15 - Post-processing Authorization 	<ul style="list-style-type: none"> 17 - File Total 18 - Reconciliations 19 - Exception Reports 19 - Data Detailed 	

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PREMISES
MARKETING



CONFIDENTIAL

Rm
7/24/92

NOTICE
Not for use or disclosure outside BellSouth Companies
except under written agreement.

KW/10/93
RJ

MEMORANDUM

SEPTEMBER 10, 1990

TO: KAREN KAETZ, BST, BIRMINGHAM
FROM: RUTH YOUNG, FPSC, MIAMI
RE: CONFIDENTIAL REQUESTS RE BCI.

CONFIDENTIAL

HERE IS A REQUEST REGARDING BCI THAT I BELIEVE IS CONFIDENTIAL.

2-127.8 THE INFORMATION (HOURS) PROVIDED IN 2-126, ATTACHMENT III, FDC BILLING MODULE, MAY, 1992 DOES NOT AGREE WITH THE INFORMATION PROVIDED BY BOB JONES IN OUR INTERVIEW ON 9/9 IN THE FOLLOWING MANNER. PLEASE RECONCILE. '2-126 IS CONSIDERED CONFIDENTIAL AND THE REQUEST IS BEING SENT DIRECTLY TO KAREN KAETZ AS CONFIDENTIAL.

50-3
3-1
1

	DIRECT HOURS	INDIRECT HOURS	COMBINED HOURS
PER 2-126.1 REG BST REG FL MAY 1992	2,223.03	137.17	2,360.20

50-3
3-1
2

PER 2-127.1 TIME REPORT BEGIN 3/1/92 END 5/31AVG.	1,983.17	0.00	1,983.17
---------------------------------------------------------	----------	------	----------

REG DIFFERENCE	239.86	137.17	377.03
----------------	--------	--------	--------

50-3
3-1
1

PER 2-126.1 Dereg BST Dereg FL MAY 1992	42.63	4.72	47.35
--------------------------------------------	-------	------	-------

50-3
3-1
2

PER 2-127.1 TIME REPORT BEGIN 3/1/92 END 5/31AVG.	40.67	0.00	40.67
---------------------------------------------------------	-------	------	-------

Dereg DIFFERENCE	1.96	4.72	6.68
------------------	------	------	------

*Per Co memo to 2-127.8
The difference is due to
the fact that Bob Jones
provided 4.1 cost pool all
then certain items are
removed & certain
items added!*

See
50-3
3-1
2

CONFIDENTIAL

50-3
3-1

May-92
ALL FCS
ENTITY

FDC Billing → May, 1992
Hours

trace to Bill of Service

ENTITY	DIRECT	INDIRECT	COMBINED	% TOTAL	DOLLARS	% STATE TO GRAND TOT STATE	TOTAL WITH FCI
DAT	32.89	1.28	34.17	0.0029	\$63,057.18	1.000000000	\$64,549.92 ✓
BSE	3.69	0.39	4.08	0.0003	\$7,536.53	1.000000000	\$7,492.13 ✗
BSAN	3.62	0.35	3.97	0.0003	\$7,334.68	1.000000000	\$8,001.78 ✗
BIN	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00 ✗
MOBC	3.01	0.15	3.16	0.0003	\$5,827.45	1.000000000	\$6,292.23 ✗
RAM	2.51	0.18	2.69	0.0002	\$4,958.62	1.000000000	\$5,071.02 ✗
BST-REG-AL	680.16	77.83	757.99	0.0685	\$1,508,561.30	0.999999999	\$1,522,228.27 ✓
BST-REG-FL	2223.03	137.17	2360.20	0.2161	\$4,756,370.51	0.999999999	\$4,799,461.61 ✓
BST-REG-GA	1790.74	243.47	2034.21	0.1574	\$3,464,118.30	1.000000000	\$3,495,501.94 ✓
BST-REG-KY	353.34	41.73	395.07	0.0298	\$656,895.22	1.000000000	\$662,846.45 ✓
BST-REG-LA	889.09	96.20	985.29	0.0743	\$1,636,161.36	1.000000000	\$1,650,984.46 ✓
BST-REG-MS	340.57	39.83	380.40	0.0342	\$752,169.70	1.000000000	\$758,984.14 ✓
BST-REG-NC	1135.78	177.63	1313.41	0.0970	\$2,134,832.11	0.999999999	\$2,154,172.93 ✓
BST-REG-SC	622.82	85.18	708.00	0.0525	\$1,156,272.28	1.000000000	\$1,166,747.75 ✓
BST-REG-TN	1011.89	122.91	1134.80	0.0883	\$1,944,026.94	1.000000000	\$1,961,639.17 ✓
BST-NON-REG-AL	14.36	2.30	16.66	0.0015	\$32,396.04	0.999999999	\$32,689.46
BST-NON-REG-FL	42.63	4.72	47.35	0.0042	\$93,373.85	1.000000000	\$94,219.85
BST-NON-REG-GA	64.50	7.71	72.21	0.0062	\$137,484.72	0.999999999	\$138,730.24
BST-NON-REG-KY	13.34	1.28	14.62	0.0010	\$22,947.07	1.000000000	\$23,154.94
BST-NON-REG-LA	6.50	0.62	7.12	0.0005	\$11,498.15	1.000000000	\$11,602.25
BST-NON-REG-MS	11.83	1.86	13.69	0.0012	\$26,848.06	1.000000000	\$27,091.35
BST-NON-REG-NC	5.88	1.20	7.08	0.0005	\$11,282.98	1.000000000	\$11,385.24
BST-NON-REG-SC	10.75	1.57	12.32	0.0009	\$19,283.52	1.000000000	\$19,458.30
BST-NON-REG-TN	44.73	4.59	49.32	0.0036	\$79,268.65	1.000000000	\$79,986.64
BCS-OUT OF REGION	A	B	C	0.8381 D	E	F	G
BCS-NON-REG-IN REGION-AL						1.000000000	
BCS-NON-REG-IN REGION-FL						1.000000000	
BCS-NON-REG-IN REGION-GA						1.000000000	
BCS-NON-REG-IN REGION-KY						0.999999999	
BCS-NON-REG-IN REGION-LA						0.999999999	
BCS-NON-REG-IN REGION-MS						0.999999999	
BCS-NON-REG-IN REGION-NC						1.000000000	
BCS-NON-REG-IN REGION-SC						1.000000000	
BCS-NON-REG-IN REGION-TN						1.000000000	
TOTAL	11086.34	1164.45	12250.79	1.00	\$22,007,875.60		\$22,239,475.26 ✓

PROFIT CENTER

3/5/92

FBI

- part

177

FORM 100 06/12

cont

V = Agreed w/ Billing
50-1
3

BELLSOUTH COMMUNICATIONS, INC.

ITEM NO. 2-126
INVENT III

ENTRY	DIRECT	INDIRECT	COMBINED	% TOTAL	DOLLARS	GRAND TOT STATE	TOTAL WITH PCI
DAT	0.00	0.00	0.00	0.00	\$0.00	0.000000000	\$0.00
BSE	0.00	0.00	0.00	0.00	\$0.00	0.000000000	\$0.00
BSAN	0.00	0.00	0.00	0.00	\$0.00	0.000000000	\$0.00
BS	0.00	0.00	0.00	0.00	\$0.00	0.000000000	\$0.00
MCBC	0.00	0.00	0.00	0.00	\$0.00	0.000000000	\$0.00
PAM	0.00	0.00	0.00	0.00	\$0.00	0.000000000	\$0.00
BST-REG-AL	16.58	1.76	18.34	0.1281	\$72,503.98	0.048061673	\$73,160.84
BST-REG-FL	37.50	3.98	41.48	0.2897	\$163,986.69	0.034477274	\$165,472.35
BST-REG-GA	12.76	2.58	15.34	0.1071	\$60,636.63	0.017504203	\$61,185.98
BST-REG-KY	0.17	0.02	0.19	0.0013	\$743.41	0.001131703	\$750.15
BST-REG-LA	0.17	0.02	0.19	0.0013	\$743.41	0.000454362	\$750.14
BST-REG-MS	4.67	0.50	5.17	0.0361	\$20,421.81	0.027150535	\$20,606.83
BST-REG-NC	0.42	0.04	0.46	0.0032	\$1,836.65	0.000860325	\$1,853.29
BST-REG-SC	6.00	0.64	6.64	0.0463	\$26,237.87	0.022691775	\$26,475.58
BST-REG-TN	21.75	2.31	24.06	0.1680	\$95,112.28	0.048925392	\$95,973.97
BST-NON-REG-AL	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-NON-REG-FL	0.17	0.01	0.18	0.0013	\$726.96	0.007785477	\$733.55
BST-NON-REG-GA	7.33	1.34	8.67	0.0605	\$34,110.85	0.0248106480	\$34,419.87
BST-NON-REG-KY	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-NON-REG-LA	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-NON-REG-MS	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-NON-REG-NC	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-NON-REG-SC	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-NON-REG-TN	0.17	0.01	0.18	0.0013	\$726.96	0.009170839	\$733.54
BSC-OUT OF REGION							
BSC-NON-REG-AL	0.010821044					0.008409428	0.010821044
BSC-NON-REG-FL	0.021132061					0.040447858	0.021132061
BSC-NON-REG-GA	0.040447858					0.000000000	0.040447858
BSC-NON-REG-KY	0.000000000					0.000000000	0.000000000
BSC-NON-REG-LA	0.000000000					0.000000000	0.000000000
BSC-NON-REG-MS	0.000000000					0.032670215	0.032670215
BSC-NON-REG-NC	0.016440905					0.016440905	0.016440905
BSC-NON-REG-SC	1.031135752					0.056664319	1.031135752
BSC-NON-REG-TN	0.056664319						0.056664319
TOTAL	128.70	14.50	143.20	1.00	\$566,184.25		\$572,085.05

PROPRIETARY

STATEMENT

POC ALABAMA/MISSISSIPPI

179

May-92 AL/MS POC00000 ENTITY	DIRECT	INDIRECT	COMBINED	% TOTAL	DOLLARS	% STATE TO GRAND TOT STATE	TOTAL WITH FCI
DAT	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BSE	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BSAN	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BIS	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
MOEC	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
RAM	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-REG-AL	571.73	61.47	633.20	0.5115	\$1,270,096.68	0.841925800	\$1,281,603.25
BST-REG-FL	0.17	0.02	0.19	0.0002	\$375.67	0.000078982	\$379.07
BST-REG-GA	4.50	0.48	4.98	0.0040	\$9,944.22	0.002870635	\$10,034.31
BST-REG-KY	1.59	0.17	1.76	0.0014	\$3,513.63	0.005348844	\$3,545.46
BST-REG-LA	1.83	0.20	2.03	0.0016	\$4,043.98	0.002471627	\$4,080.62
BST-REG-MS	294.26	31.45	325.71	0.2631	\$653,025.79	0.868189439	\$658,942.01
BST-REG-NC	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-REG-SC	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-REG-TN	2.00	0.21	2.21	0.0018	\$4,419.65	0.002273451	\$4,459.69
BST-NON-REG-AL	13.76	2.17	15.93	0.0129	\$31,227.58	0.963932011	\$31,510.42
BST-NON-REG-FL	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-NON-REG-GA	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-NON-REG-KY	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-NON-REG-LA	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-NON-REG-MS	11.83	1.86	13.69	0.0111	\$26,833.08	0.999442045	\$27,076.23
BST-NON-REG-NC	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-NON-REG-SC	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-NON-REG-TN	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
	A	B	C	D	E	F	G
BCS-OUT OF REGION						0.000000000	
BCS-NON-REG-IN REGION-AL						0.928577254	
BCS-NON-REG-IN REGION-FL						0.000862813	
BCS-NON-REG-IN REGION-GA						0.000000000	
BCS-NON-REG-IN REGION-KY						0.005822025	
BCS-NON-REG-IN REGION-LA						0.008821569	
BCS-NON-REG-IN REGION-MS						0.934454051	
BCS-NON-REG-IN REGION-NC						0.000000000	
BCS-NON-REG-IN REGION-SC						0.000000000	
BCS-NON-REG-IN REGION-TN						0.002128267	
TOTAL	1107.55	130.33	1237.88	1.00	\$2,486,832.97		\$2,513,580.70

PROPRIETARY

FOI/REQ# 009127

SPECIFIED CONFIDENTIAL

POF N. CAROLINA/S. CAROLINA

182

May-92 NC/SC POF00000 ENTITY	DIRECT	INDIRECT	COMBINED	% TOTAL	DOLLARS	% STATE TO GRAND TOT STATE	TOTAL WITH FCI
DAT	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BSE	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BSAN	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BIS	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
MOBC	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
RAM	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-REG-AL	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-REG-FL	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-REG-GA	2.58	0.31	2.89	0.0013	\$4,642.67	0.001340217	\$4,684.73
BST-REG-KY	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-REG-LA	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-REG-MS	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-REG-NC	1048.32	137.54	1185.86	0.5531	\$1,905,337.83	0.892500080	\$1,922,599.51
BST-REG-SC	576.70	77.19	653.89	0.3050	\$1,053,483.83	0.911103594	\$1,063,028.07
BST-REG-TN	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-NON-REG-AL	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-NON-REG-FL	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-NON-REG-GA	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-NON-REG-KY	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-NON-REG-LA	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-NON-REG-MS	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-NON-REG-NC	5.59	0.80	6.39	0.0030	\$10,014.60	0.887584663	\$10,105.36
BST-NON-REG-SC	10.42	1.52	11.94	0.0056	\$18,710.99	0.970309881	\$18,880.58
BST-NON-REG-TN	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
	<i>A</i>	<i>B</i>	<i>C</i>	<i>D</i>	<i>E</i>	<i>F</i>	<i>G</i>
BCS-OUT OF REGION						0.003694581	
BCS-NON-REG-IN REGION-AL						0.000000000	
BCS-NON-REG-IN REGION-FL						0.000000000	
BCS-NON-REG-IN REGION-GA						0.000924951	
BCS-NON-REG-IN REGION-KY						0.000000000	
BCS-NON-REG-IN REGION-LA						0.000000000	
BCS-NON-REG-IN REGION-MS						0.000000000	
BCS-NON-REG-IN REGION-NC						0.881830583	
BCS-NON-REG-IN REGION-SC						0.904123723	
BCS-NON-REG-IN REGION-TN						0.000000000	
TOTAL	1894.26	249.95	2144.21	1.00	\$3,455,507.33		\$3,490,856.23

PROPERTY

FOLIOEN 009130

CONFIDENTIAL

POG TENNESSEE/KENTUCKY

183

May-92 TN/KY POG00000 ENTITY	DIRECT	INDIRECT	COMBINED	% TOTAL	DOLLARS	% STATE TO GRAND TOT STATE	TOTAL WITH PCI
DAT	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BSE	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BSAN	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BIS	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
MOBC	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
RAM	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-REG-AL	1.08	0.08	1.16	0.0007	\$1,917.83	0.001271297	\$1,935.20
BST-REG-FL	4.00	0.30	4.30	0.0026	\$7,103.09	0.001493385	\$7,167.44
BST-REG-GA	1.75	0.13	1.88	0.0012	\$3,107.60	0.000897083	\$3,135.76
BST-REG-KY	319.03	30.40	349.43	0.2148	\$578,421.50	0.880538452	\$583,661.79
BST-REG-LA	2.00	0.15	2.15	0.0013	\$3,551.54	0.002170654	\$3,583.72
BST-REG-MS	1.58	0.12	1.70	0.0010	\$2,805.72	0.003730169	\$2,831.14
BST-REG-NC	0.75	0.06	0.81	0.0005	\$1,331.83	0.000623857	\$1,343.90
BST-REG-SC	1.66	0.12	1.78	0.0011	\$2,947.78	0.002549382	\$2,974.49
BST-REG-TN	871.48	75.64	947.12	0.5821	\$1,568,822.24	0.806996142	\$1,583,035.24
BST-NON-REG-AL	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-NON-REG-FL	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-NON-REG-GA	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-NON-REG-KY	9.34	1.07	10.41	0.0064	\$16,783.83	0.731414948	\$16,935.87
BST-NON-REG-LA	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-NON-REG-MS	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-NON-REG-NC	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-NON-REG-SC	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-NON-REG-TN	39.31	4.16	43.47	0.0267	\$70,100.83	0.884344946	\$70,735.78
	<i>A</i>	<i>B</i>	<i>C</i>	<i>D</i>	<i>E</i>	<i>F</i>	<i>G</i>
BCS-OUT OF REGION						0.022326719	
BCS-NON-REG-IN REGION-AL						0.000000000	
BCS-NON-REG-IN REGION-FL						0.001316030	
BCS-NON-REG-IN REGION-GA						0.001337213	
BCS-NON-REG-IN REGION-KY						0.837124882	
BCS-NON-REG-IN REGION-LA						0.001357401	
BCS-NON-REG-IN REGION-MS						0.006154770	
BCS-NON-REG-IN REGION-NC						0.000000000	
BCS-NON-REG-IN REGION-SC						0.000000000	
BCS-NON-REG-IN REGION-TN						0.890717793	
TOTAL	1503.08	123.98	1627.06	1.00	\$2,699,770.03		\$2,728,093.52

PROPRIETARY

FOI/ENR 000131

CONFIDENTIAL

POH FLORIDA

184

May-92 FLORIDA POH00000 ENTITY	DIRECT	INDIRECT	COMBINED	% TOTAL	DOLLARS	% STATE TO GRAND TOT STATE	TOTAL WITH FOI
DAT	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BSE	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BSAN	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BIS	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
MOBC	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
RAM	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-REG-AL	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-REG-FL	1950.87	70.79	2021.48	0.8209	\$4,101,082.49	0.862229400	\$4,138,236.90
BST-REG-GA	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-REG-KY	3.83	0.09	3.92	0.0016	\$7,919.78	0.012056382	\$7,991.53
BST-REG-LA	1.50	0.03	1.53	0.0006	\$3,101.74	0.001895742	\$3,129.84
BST-REG-MS	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-REG-NC	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-REG-SC	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-REG-TN	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-NON-REG-AL	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-NON-REG-FL	40.67	2.76	43.43	0.0176	\$86,216.82	0.923350810	\$86,997.97
BST-NON-REG-GA	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-NON-REG-KY	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-NON-REG-LA	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-NON-REG-MS	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-NON-REG-NC	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-NON-REG-SC	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-NON-REG-TN	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
	A	B	C	D	E	F	G
BCS-OUT OF REGION						0.035109392	
BCS-NON-REG-IN REGION-AL						0.000000000	
BCS-NON-REG-IN REGION-FL						0.885286582	
BCS-NON-REG-IN REGION-GA						0.003851695	
BCS-NON-REG-IN REGION-KY						0.000000000	
BCS-NON-REG-IN REGION-LA						0.017986201	
BCS-NON-REG-IN REGION-MS						0.000000000	
BCS-NON-REG-IN REGION-NC						0.000000000	
BCS-NON-REG-IN REGION-SC						0.000000000	
BCS-NON-REG-IN REGION-TN						0.000000000	
TOTAL	2368.49	93.92	2462.41	1.00	\$5,005,560.62		\$5,057,953.57

PROPRIETARY

FORMER 009132

SPECIFIED CONFIDENTIAL CONFIDENTIAL

PIA NATIONAL ACCOUNTS

185

May-92 NAT ACCTS P1A00000 ENTITY	DIRECT	INDIRECT	COMBINED	% TOTAL	DOLLARS	% STATE TO GRAND TOT STATE	TOTAL WITH FCI
DAT	32.89	1.28	34.17	0.0364	\$63,057.18	1.000000000	\$64,549.92
BSE	3.69	0.39	4.08	0.0044	\$7,536.53	1.000000000	\$7,492.13
BSAN	3.62	0.35	3.97	0.0042	\$7,334.68	1.000000000	\$8,001.78
BIS	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
MOBC	3.01	0.15	3.16	0.0034	\$5,827.45	1.000000000	\$6,292.23
RAM	2.51	0.18	2.69	0.0029	\$4,958.62	1.000000000	\$5,071.02
BST-REG-AL	11.79	12.67	24.46	0.0261	\$46,109.43	0.030565168	\$46,527.16
BST-REG-FL	74.70	58.26	132.96	0.1417	\$250,634.61	0.052694509	\$252,905.27
BST-REG-GA	166.23	118.39	284.62	0.3034	\$536,519.88	0.154879203	\$541,380.55
BST-REG-KY	8.89	10.59	19.48	0.0208	\$36,715.45	0.055892399	\$37,048.08
BST-REG-LA	18.42	15.93	34.35	0.0366	\$64,743.99	0.039570663	\$65,330.55
BST-REG-MS	7.56	6.99	14.55	0.0155	\$27,434.43	0.036473724	\$27,682.98
BST-REG-NC	58.03	39.38	97.41	0.1038	\$183,627.49	0.086014956	\$185,291.09
BST-REG-SC	9.87	6.55	16.42	0.0175	\$30,953.60	0.026770165	\$31,234.03
BST-REG-TN	51.00	43.21	94.21	0.1004	\$177,582.11	0.091347556	\$179,190.94
BST-NON-REG-AL	0.10	0.12	0.22	0.0002	\$398.99	0.012316011	\$402.60
BST-NON-REG-FL	0.71	1.90	2.61	0.0028	\$4,824.84	0.051672283	\$4,868.55
BST-NON-REG-GA	3.41	1.51	4.92	0.0052	\$9,085.16	0.066081234	\$9,167.47
BST-NON-REG-KY	0.25	0.07	0.32	0.0003	\$595.42	0.025947539	\$600.81
BST-NON-REG-LA	0.17	0.11	0.28	0.0003	\$522.52	0.045443832	\$527.25
BST-NON-REG-MS	0.00	0.01	0.01	0.0000	\$14.98	0.000557955	\$15.12
BST-NON-REG-NC	0.29	0.40	0.69	0.0007	\$1,268.38	0.112415337	\$1,279.88
BST-NON-REG-SC	0.00	0.04	0.04	0.0000	\$82.56	0.004281376	\$83.31
BST-NON-REG-TN	0.58	0.24	0.82	0.0009	\$1,507.07	0.019012182	\$1,520.72
	<i>A</i>	<i>B</i>	<i>C</i>	<i>D</i>	<i>E</i>	<i>F</i>	<i>G</i>
BCS-OUT OF REGION						0.876412118	\$
BCS-NON-REG-IN REGION-AL						0.007171009	
BCS-NON-REG-IN REGION-FL						0.036755327	
BCS-NON-REG-IN REGION-GA						0.056310875	
BCS-NON-REG-IN REGION-KY						0.146436680	
BCS-NON-REG-IN REGION-LA						0.023487153	
BCS-NON-REG-IN REGION-MS						0.023771784	
BCS-NON-REG-IN REGION-NC						0.101928512	
BCS-NON-REG-IN REGION-SC						0.050839057	
BCS-NON-REG-IN REGION-TN						0.046413849	
TOTAL	611.79	326.35	938.14	1.00	\$1,769,632.45		\$1,790,243.90

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ENTITY	DIRECT	INDIRECT	COMBINED	% TOTAL	DOLLARS	% STATE TO GRAND TOT STATE	TOTAL WITH FCI
DAT	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BSE	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BSAN	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BIS	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
MOBC	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
RAM	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-REG-AL	78.31	1.85	80.16	0.1382	\$116,819.12	0.077437437	\$117,877.46
BST-REG-FL	154.58	3.82	158.40	0.2732	\$230,843.02	0.048533439	\$232,934.38
BST-REG-GA	78.00	1.84	79.84	0.1377	\$116,356.68	0.033589118	\$117,410.83
BST-REG-KY	19.83	0.47	20.30	0.0350	\$29,581.45	0.045032220	\$29,849.45
BST-REG-LA	35.58	0.84	36.42	0.0628	\$53,076.55	0.032439679	\$53,557.41
BST-REG-MS	32.50	0.77	33.27	0.0574	\$48,481.95	0.064456133	\$48,921.18
BST-REG-NC	25.10	0.59	25.69	0.0443	\$37,442.98	0.017539075	\$37,782.20
BST-REG-SC	28.59	0.68	29.27	0.0505	\$42,649.20	0.036885084	\$43,035.59
BST-REG-TN	64.83	1.53	66.36	0.1144	\$96,710.30	0.049747407	\$97,586.46
BST-NON-REG-AL	0.33	0.01	0.34	0.0006	\$489.97	0.015124379	\$494.41
BST-NON-REG-FL	1.08	0.04	1.12	0.0019	\$1,605.23	0.017191430	\$1,619.77
BST-NON-REG-GA	1.84	0.07	1.91	0.0033	\$2,731.94	0.019870863	\$2,756.69
BST-NON-REG-KY	3.75	0.14	3.89	0.0067	\$5,587.82	0.242637513	\$5,618.26
BST-NON-REG-LA	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-NON-REG-MS	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-NON-REG-NC	0.00	0.00	0.00	0.0000	\$0.00	0.000000000	\$0.00
BST-NON-REG-SC	0.33	0.01	0.34	0.0006	\$489.97	0.025408743	\$494.41
BST-NON-REG-TN	4.67	0.17	4.84	0.0084	\$6,933.79	0.087472033	\$6,996.59
BCS-OUT OF REGION						0.000000000	
BCS-NON-REG-IN REGION-AL						0.020878225	
BCS-NON-REG-IN REGION-FL						0.050709575	
BCS-NON-REG-IN REGION-GA						0.001577219	
BCS-NON-REG-IN REGION-KY						0.010816412	
BCS-NON-REG-IN REGION-LA						0.000562264	
BCS-NON-REG-IN REGION-MS						0.002749180	
BCS-NON-REG-IN REGION-NC						0.000000000	
BCS-NON-REG-IN REGION-SC						0.005635711	
BCS-NON-REG-IN REGION-TN						0.000000000	
TOTAL	565.66	14.18	579.84	1.00	\$846,196.68		\$854,355.22

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PROPRIETARY

BCS-OUT OF REGION
BCS-NON-REG-IN REGION-AL
BCS-NON-REG-IN REGION-FL
BCS-NON-REG-IN REGION-GA
BCS-NON-REG-IN REGION-KY
BCS-NON-REG-IN REGION-LA
BCS-NON-REG-IN REGION-MS
BCS-NON-REG-IN REGION-NC
BCS-NON-REG-IN REGION-SC
BCS-NON-REG-IN REGION-TN

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Item No. 2-127.8
Attachment

RECONCILIATION OF DATA RECEIVED PER 2-126.1 TO DATA RECEIVED 2-127.1

Note that data furnished by Bob Jones in response to request 2-127.1 was for the Florida cost pool only (i.e., POH 00 000). Data furnished in response to request 2-126.1 was the total of all cost pools which charged time.

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	REGULATED			NON-REGULATED		
	Direct Hrs.	Non-Specific Hrs.	Combined Hrs.	Direct Hrs.	Non-Specific Hrs.	Combined Hrs.
Direct hours reported for Florida Cost Pool:						
May-92	2092.00			28.50		
April-92	1782.25			42.75		
May-92	2155.25			52.75		
	5949.50 (NET REG)			122.00 (NET DEREG)		
MAY HRS. - 3-Mo. Avg. per 2-127.0 (Total Direct Hrs. for Florida Cost Pool)	1983.17	0.00	1983.17	40.67	0.00	40.67
LESS Florida Cost pool time charged other states:						
KY		3.83			0.00	
LA		1.50			0.00	
BST-REG-No State		27.00			0.00	
Rounding Difference		0.17			0.00	
MAY HRS. - 3 Mo. Avg for BST Florida Charged Florida Cost Pool Only	1950.67			40.67		
PLUS Non-Specific Hrs. in Florida Cost Pool:						
Non-Specific, No Entiry		18.45		3.79		
Non-Regulated, No Entiry				18.65		
BST Regulated, No State		27.00				
BST Non-Specific, No State		0.00				
BST Non-Specific, By State for FL		25.46		0.53		
BST Non-Regulated, No State		0.00				
BCS Non-Reg. In-Region, No State		0.00				
Rounding Difference						
		70.91		23.00		
Total Non-Specific ("indirect") Hours in Florida Cost Pool		70.91		23.00		93.92
LESS Non-Specific Hrs. in Florida Cost Pool Allocated to Other States or Non-BST Entities:						
Non-Specific, No Entiry - Allocated to KY		0.04				0.04
Non-Specific, No Entiry - Allocated to LA		0.01				0.01
Non-Specific, No Entiry - Allocated to BCS Out Reg				0.02		0.02
Non-Specific, No Entiry - Allocated to BCS -FL				3.38		3.36
Non-Specific, No Entiry - Allocated to BCS -GA				0.01		0.01
Non-Specific, No Entiry - Allocated to BCS -LA				0.02		0.02
Non-Reg. No Entiry - Allocated to BCS Out Reg				0.12		0.12
Non-Reg. No Entiry - Allocated to BCS FL				16.56		16.56
Non-Reg. No Entiry - Allocated to BCS GA				0.05		0.05
Non-Reg. No Entiry - Allocated to BCS LA				0.06		0.06
BST Regulated, No State - Allocated to KY		0.05				0.05
BST Regulated, No State - Allocated to LA		0.02				0.02
Non-Specific Hrs. in Florida Cost Pool Not Charged BST FL		0.12		20.24		20.36
Total Non-Specific Hours in Florida Cost Pool Which are Charged to BST FL Reg or BST FL Non-Reg		70.79		2.76		73.55
PLUS Florida time charged by other cost pools:						
POC - all/mid	0.17	0.02		0.00	0.00	
POD - La	0.00	0.00		0.00	0.00	
PDE - Ga	1.41	0.01		0.00	0.00	
POF - Cal	0.00	0.00		0.00	0.00	
POG - TX/KY	4.00	0.30		0.00	0.00	
P1A0 (Nat'l Accts)	74.70	56.26		0.71	1.80	
P1A1 & P1A2 (FGS) Fed Govt Sub	154.58	3.82		1.09	0.04	
POB 06 Stulzenberg	37.50	3.98		0.17	0.01	
Rounding Difference	0.00	-0.01		0.00	0.01	
MAY HRS. - 3-Mo. Avg. per 2-126.1 Total all charges to BST FL from ALL cost pools	2223.03	137.17	2360.20	42.63	4.72	47.36

Note A

Note B

Note C

Note A

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41	Revised					
42	Notes on next page	50-3				
11	188	3-1				

PBC

TIME REPORT
FOR: FL

BEGIN DATE: 03/01/92

RUN DATE: 9/16/93

END DATE: 03/31/92

SUMMARY FOR FL

CUSTOMER TIME

PROD CODE	CUSTOMER CODE DESCRIPTION	PRODUCTIVE R D	AE HRS	SC HRS	SD HRS	OTHER HRS	TOTAL HRS
ACMAL	ACCOUNT MANAGEMENT	O	4.50	4.00	0.00	0.00	8.50
CSVAL	CUSTOMER SERVICING	O	3.50	3.00	2.50	0.00	9.00
POSAL	POSITIONING R/D	O	1.50	3.50	0.00	0.00	5.00
SUBTOTAL			9.50	10.50	2.50	0.00	22.50

COMBINED TOTALS 744.75 980.75 603.25 28.00 2356.75

PROD CODE	ADMIN WORK CODE DESCRIPTION	R D	AE HRS	SC HRS	SD HRS	OTHER HRS	TOTAL HRS
COMP	TIME SPENT ON COMPEN		7.50	1.25	0.50	0.00	9.25
HELP	TIME SPENT HELPING O		0.50	18.25	12.00	0.00	30.75
MEET	MEETINGS		33.50	37.00	22.75	0.00	93.25
OTADM	OTHER CO. ADMINISTRA		47.50	79.15	93.00	6.00	206.25
PARTX	PART X TIME REPORTIN		9.50	11.25	6.25	0.00	27.00
PROJ	SPECIAL PROJECTS		9.50	63.00	64.00	0.00	141.50
READ	TIME SPENT READING		15.00	12.50	5.75	0.00	33.25
TIME	TIME REPORT PREPARAT		2.75	4.50	2.25	0.00	9.50
TRAIN	TRAINING CLASS		85.50	67.50	34.00	0.00	187.00
VOUCH	VOUCHER PREPARATION		0.50	0.00	0.00	0.00	0.50
TOTALS			211.75	300.00	220.50	6.00	738.25

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PROD CODE	OUT OF MARKET CODE DESCRIPTION	R D	AE HRS	SC HRS	SD HRS	OTHER HRS	TOTAL HRS
DP	EXCUSED WORKDAY		0.00	7.50	0.00	0.00	7.50
ILL	ILLNESS		14.50	45.00	7.50	0.00	67.00
OFF	TIME OFF		4.00	35.00	50.00	1.00	90.00
VAC	VACATION		48.50	71.00	95.00	0.00	214.50
TOTALS			67.00	158.50	152.50	1.00	379.00

OUT OF MARKET	AVAIL TIME	ADMIN WORK	CUS TIME	DEREG NONPS	CPE DEREG	NET REG	NET DEREG	CUST PRD TIME
379.00	84975.00	738.25 0.9%	22.50 1.0%	2.25 0.1%	273.00 11.7%	2032.00 87.1%	26.50 1.1%	2356.25 2.8%
FINAL RESULTS SPREADING NONPS					11.8%	87.1%	1.1%	

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4/2/92

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TIME REPORT

FOR: FL

BEGIN DATE: 04/01/92

RUN DATE: 9/16/93

END DATE: 04/30/92

SUMMARY FOR FL

CUSTOMER TIME

PROD CODE	CUSTOMER CODE DESCRIPTION	R D	AE HRS	SC HRS	SD HRS	OTHER HRS	TOTAL HRS
ACMAL	ACCOUNT MANAGEMENT	O	0.00	1.00	0.25	0.00	1.25
CSVAL	CUSTOMER SERVICING	O	2.00	0.00	0.00	0.00	2.00
POSAL	POSITIONING R/D	O	2.00	3.00	0.00	0.00	5.00
SUBTOTAL			4.00	4.00	0.25	0.00	8.25

COMBINED TOTALS 679.75 871.50 702.75 6.50 2260.50

PROD CODE	ADMIN WORK CODE DESCRIPTION	R D	AE HRS	SC HRS	SD HRS	OTHER HRS	TOTAL HRS
COMP	TIME SPENT ON COMPEN		7.75	0.75	0.00	0.00	8.50
HELP	TIME SPENT HELPING O		1.00	15.50	5.50	0.00	22.00
MEET	MEETINGS		57.75	40.00	39.25	0.00	137.00
OTADM	OTHER CO. ADMINISTRA		75.50	85.75	66.75	66.50	294.50
PARTX	PART X TIME REPORTIN		7.50	8.25	11.00	0.00	26.75
PROJ	SPECIAL PROJECTS		23.00	18.50	37.00	30.00	108.50
READ	TIME SPENT READING		22.75	29.25	25.75	0.00	77.75
TIME	TIME REPORT PREPARAT		5.00	1.00	0.50	0.00	6.50
TRAIN	TRAINING CLASS		105.25	84.50	251.50	0.00	441.25
TOTALS			302.00	289.50	498.25	96.50	1128.25

PROPRIETARY
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PROD CODE	OUT OF MARKET CODE DESCRIPTION	R D	AE HRS	SC HRS	SD HRS	OTHER HRS	TOTAL HRS
DP	EXCUSED WORKDAY		3.50	0.00	0.00	0.00	3.50
ILL	ILLNESS		25.00	60.00	0.00	0.00	85.00
OFF	TIME OFF		7.00	15.00	22.50	0.00	44.50
VAC	VACATION		89.50	82.25	60.00	7.50	239.25
TOTALS			125.00	157.25	82.50	7.50	372.25

OUT OF MARKET	AVAIL TIME	ADMIN WORK	CUS TIME	DEREG NONPS	CPE DEREG	NET REG	NET DEREG	CUST PRD TIME
372.25	84975.00	1128.25	8.25	27.75	419.50	1762.25	42.75	2260.50
		1.3%	0.4%	1.2%	18.6%	78.2%	1.9%	2.7%
FINAL RESULTS SPREADING NONPS					19.7%	78.2%	2.0%	

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TIME REPORT

FOR: FL

BEGIN DATE: 05/01/92

RUN DATE: 6/1/92

END DATE: 05/31/92

SUMMARY FOR FL

CUSTOMER TIME

PROD CODE	CUSTOMER PRODUCTIVE CODE DESCRIPTION	R D	AE HRS	SC HRS	SD HRS	OTHER HRS	TOTAL HRS
ACMAL	ACCOUNT MANAGEMENT	O	7.50	0.00	13.00	0.00	20.50
CSVAL	CUTOMER SERVICING	O	10.00	0.00	23.00	0.00	33.00
POSAL	POSITIONING R/D	O	37.25	18.00	4.75	0.00	60.00
SUBTOTAL			54.75	18.00	40.75	0.00	113.50

COMBINED TOTALS 877.50 974.00 862.00 42.00 2755.50

PROD CODE	ADMIN WORK CODE DESCRIPTION	R D	AE HRS	SC HRS	SD HRS	OTHER HRS	TOTAL HRS
COMP	TIME SPENT ON COMPEN		11.50	0.00	1.00	0.00	12.50
HELP	TIME SPENT HELPING O		1.50	12.50	35.75	0.00	49.75
MEET	MEETINGS		66.75	32.00	20.50	0.00	119.25
OTADM	OTHER CO. ADMINISTRA		88.00	92.25	62.75	0.00	243.00
PARTX	PART X TIME REPORTIN		15.00	20.50	13.50	0.00	49.00
PROJ	SPECIAL PROJECTS		82.50	48.50	87.00	0.00	218.00
READ	TIME SPENT READING		16.50	41.75	17.75	0.00	76.00
TIME	TIME REPORT PREPARAT		2.50	5.25	4.00	0.00	11.75
TRAIN	TRAINING CLASS		41.50	77.50	49.75	0.00	168.75
TOTALS			325.75	330.25	292.00	0.00	948.00

PROD CODE	OUT OF MARKET CODE DESCRIPTION	R D	AE HRS	SC HRS	SD HRS	OTHER HRS	TOTAL HRS
DP	EXCUSED WORKDAY		0.00	7.50	0.00	0.00	7.50
HO	HOLIDAY		7.50	7.50	0.00	0.00	15.00
ILL	ILLNESS		0.00	4.00	0.00	0.00	4.00
OFF	TIME OFF		9.25	5.75	8.00	0.00	23.00
VAC	VACATION		22.00	26.50	0.00	0.00	48.50
TOTALS			38.75	51.25	8.00	0.00	98.00

OUT OF MARKET	AVAIL TIME	ADMIN WORK	CUS TIME	DEREG NONPS	CPE DEREG	NET REG	NET DEREG	CUST PRD TIME
98.00	66000.00	948.00	113.50	26.00	408.00	2155.25	52.75	2755.50
		1.4%	4.3%	1.0%	15.4%	81.6%	2.0%	4.2%

FINAL RESULTS SPREADING NONPS 16.3% 81.6% 2.1%

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TIME REPORT
FOR: FL
RUN DATE: 6/1/92

BEGIN DATE: 03/01/92

END DATE: 05/31/92

SUMMARY FOR FL

CUSTOMER TIME

PROD CODE	CUSTOMER CODE	PRODUCTIVE DESCRIPTION	R D	AE HRS	SC HRS	SD HRS	OTHER HRS	TOTAL HRS
ACMAL		ACCOUNT MANAGEMENT	O	4.00	1.67	4.42	0.00	10.08
CSVAL		CUSTOMER SERVICING	O	5.17	1.00	8.50	0.00	14.67
POSAL		POSITIONING R/D	O	13.58	8.17	1.58	0.00	23.33
SUBTOTAL				22.75	10.83	14.50	0.00	48.08

COMBINED TOTALS 767.33 942.08 722.67 25.50 2457.58

PROD CODE	ADMIN WORK CODE DESCRIPTION	R D	AE HRS	SC HRS	SD HRS	OTHER HRS	TOTAL HRS
COMP	TIME SPENT ON COMPEN		8.92	0.67	0.50	0.00	10.08
HELP	TIME SPENT HELPING O		1.00	15.42	17.75	0.00	34.17
MEET	MEETINGS		52.67	36.33	27.50	0.00	116.50
OTADM	OTHER CO. ADMINISTRA		70.33	85.92	67.50	24.17	247.92
PARTX	PART X TIME REPORTIN		10.67	13.33	10.25	0.00	34.25
PROJ	SPECIAL PROJECTS		38.33	45.00	62.67	10.00	156.00
READ	TIME SPENT READING		18.08	27.83	16.75	0.00	62.67
TIME	TIME REPORT PREPARAT		2.25	5.58	2.25	0.00	10.08
TRAIN	TRAINING CLASS		77.42	76.50	111.75	0.67	266.33
VOUCH	VOUCHER PREPARATION		0.17	0.00	0.00	0.00	0.17
TOTALS			279.83	306.58	316.92	34.83	938.17

PROD CODE	OUT OF MARKET CODE DESCRIPTION	R D	AE HRS	SC HRS	SD HRS	OTHER HRS	TOTAL HRS
DP	EXCUSED WORKDAY		1.17	5.00	0.00	0.00	6.17
HO	HOLIDAY		2.50	2.50	0.00	0.00	5.00
ILL	ILLNESS		13.17	36.33	2.50	0.00	52.00
OFF	TIME OFF		6.75	18.58	26.83	0.33	52.50
VAC	VACATION		53.33	59.92	51.67	2.50	167.42
TOTALS			76.92	122.33	81.00	2.83	283.08

OUT OF MARKET	AVAIL TIME	ADMIN WORK	CUS TIME	DEREG NONPS	CPE DEREG	NET REG	NET DEREG	CUST PRD TIME
283.08	66000.00	938.17	48.08	18.67	366.83	1983.17	40.67	2457.42
		1.4%	2.0%	0.8%	15.2%	82.3%	1.7%	3.7%
FINAL RESULTS SPREADING NONPS					15.9%	82.3%	1.8%	

NOT FOR USE OR DISCLOSURE OUTSIDE BELLSOUTH OR ANY OF ITS SUBSIDIARIES EXCEPT UNDER WRITTEN AGREEMENT

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FOI0020 011031

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BCI
50-3
[Handwritten signature]

PBC

PBC

FLORIDA PUBLIC SERVICE
COMMISSION

93 OCT 14 AM 11:00

FINANCIAL ANALYSIS

Southern Bell Tel. & Tel. Co.
FPSC Docket No. 920260
Audit
Date: 09/28/93
Item No. 2-162
Page 1 of 1

Request: RE: BCI

According to the billing summary in answer to 2-123, Attachment II, BCI also performs work for BIS, DataServ, MCCA, BSAN, BSMOBDATA, BSE, BBS, and BCS. Provide copies of all agreements and/or contracts with these companies.

Response: BCI exists for the sole purpose of marketing the products and services of the BellSouth companies. As efforts are made toward this end by the sales force, they code their time to the companies who are benefitting from their work. These companies, with the exception of BBS, are then billed based on this time reporting. As discussed in Item No. 2-078.A, the BBS line item on the Billing Summary reflects the BBS cost pool on BCI's books. The only written agreement existing between BCI and any of the above companies is with BellSouth Mobile Data. A copy of this working agreement is being sent in the overnight mail on October 13, 1993.

This material constitutes proprietary confidential business information and is being produced subject to a "Notice of Intent to Request Confidential Classification."

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Date Provided: October 13, 1993

*For Info Purposes
No follow up at
this time.*

**1993 Working Agreement Between BellSouth Communications, Inc. National
Accounts Division and BellSouth Mobile Data**

1993 Planned Activity

BCI National Accounts Division's 1993 Account Plans were examined to determine which accounts had identified mobile data opportunities. Revenue opportunities and required mandays by account were reviewed jointly by BCI NAD management and Mike Harrell - BellSouth Mobile Data. The accounts and opportunities which BMD wanted BCI NAD to focus their marketing/sales services were selected. A total of 200 mandays was agreed upon with 28 mandays reserved for unknown opportunities or potential overruns. BCI NAD will manage to the agreed upon time. The budgeted expense for this activity is \$160,000. Attached is a listing by account of revenue opportunities and mandays planned for 1993.

Compensation for BCI NAD Sales

BCI NAD employees may be compensated for mobile data opportunities which result in closed sales. The sale must be the direct result of the BCI account team's involvement. Once a contract has been signed, the National Account Manager must initiate a Compensation Adjustment Voucher to certify the sale and provide the Compensation group with documentation to pay the employees. The CAV must provide full details of the sale and be signed by David Seobey, VP Sales - BCI NAD and Bill Olin, VP Sales - RAM Mobile Data. BCI, not BellSouth Mobile Data nor RAM Mobile Data, is responsible for paying the compensation amount. A blank CAV is attached.

Billing Arrangements

BCI's accounting department issues monthly invoices for NAD's marketing/sales services. The charges are not based on direct expenses but fully loaded costs prorated back to the various BellSouth affiliates which BCI NAD represents. These billback charges are calculated on a monthly basis determined by the time NAD employees charge to the several affiliates.

The billback charges associated with BellSouth Mobile Data and RAM Mobile Data will be split into two separate invoices. The charges will be prorated to invoice RAM Mobile Data for five-eighths (5/8) of the monthly charges and BellSouth Mobile Data for the remaining three-eighths (3/8). Invoices will be directed to:

Jim Dalton
Sales Manager
BellSouth Mobile Data
1100 Peachtree St.
Room 8B02
Atlanta, GA 30309-4599

(404) 249-5349
(404) 249-4343 (facsimile)

Bill Olin
VP-Sales
RAM Mobile Data
3 University Plaza
Suite 600
Hackensack, NJ 07601

(201) 343-9400

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PROPRIETARY

1993 BellSouth Mobile Data Planned Activity

A

B

Revenue Opportunities	BMD Approved Mandays	National Account Manager	Phone Number
	0	Carol Johnson	(404) 982-5744
	5	Carol Johnson	(404) 982-5744
	3	Kathy Sener	(303) 740-8724
	4	Kathy Sener	(303) 740-8724
	0	Scott Tiedt	(404) 728-5833
	0	Scott Tiedt	(404) 728-5833
	8	Cathy Myrick	(901) 781-8458
	14	Jim Stringer	(901) 781-6487
	2	Fran Shabsals	(305) 599-8089
	5	David Non	(801) 751-6485
	0	Jerry Barling	(404) 982-5694
	8	Bill Hunt	(918) 631-2032
	10	Alan Pate	(404) 728-5834
	5	Steve Oulst	(404) 728-5839
	5	Carole Wooten	(404) 728-5857
	5	Susan Wright	(404) 728-5808
	0	Mike Hatfield	(412) 825-5150
	15	Olin Kropp	(504) 832-8829
	0	Olin Kropp	(504) 832-8829
	2	Lisa Lawrence	(404) 882-5591
	0	Lisa Lawrence	(404) 882-5591
	3	Pat Howard	(404) 982-5756
	0	Pat Howard	(404) 982-5756
	0	Ron Robinson	(404) 982-8470
	0	Bill Baker	(208) 646-4972
	20	Bill Baker	(208) 646-4972
	0	Randy Cook	(404) 982-5758
	0	Randy Cook	(404) 982-5758
	5	Robert Spooner	(704) 529-2543
	0	John Tramontin	(918) 631-2004
	3	Lyman Smith	(404) 982-5553
	0	Susan Phelps	(815) 748-1340
	0	Rod Lewis	(502) 428-4504
	0	Mary Ann Kapalko	(404) 982-8440
	0	Charlie Rawlins	(404) 982-5680
	0	Dallah Amar	(404) 982-5695

PROPRIETARY

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1993 BallSouth Mobile Data Planned Activity

A

B

Revenue Opportunities	BMD Approved Mandays	National Account Manager	Phone Number
	0	Leo Marsden	(404) 982-5582
	8	Leo Marsden	(404) 982-5582
	0	Pat Eidson	(404) 982-5648
	5	Pat Eidson	(404) 982-5648
	0	Larry Garland	(404) 982-8468
	0	Larry Garland	(404) 982-8468
	0	David Elrod	(404) 982-5535
	0	David Warren	(203) 292-3004
	10	Michael Sanders	(814) 766-3683
	2	Bill Crater	(704) 529-2521
	24	George Ober	(404) 982-5723

Miscellaneous	0	28
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Grand Total	4,085,000	200
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PROPRIETARY

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Compensation Adjustment Voucher

FF-408 (1-81)

1. Subfunctional Manager		Date	Module Number
2. To Account Executive		1. From Account Executive	82229
3. Sales Code		Sales Code	
4. Customer Name		Social Security Number	
5. Compensation Spillover		Subfunctional Order Number/SSN Number	
6. Sales Code		4. Product/Service	
7. Reason			
8. ESAN		ESAN Tracking Quarter	<input type="checkbox"/> 1st <input type="checkbox"/> 2nd <input type="checkbox"/> 3rd <input type="checkbox"/> 4th
9. Approval Account Executive		10. Compensation Account Executive	
10. Regional Sales Manager		11. Regional Sales Manager	
11. General Manager		12. General Manager	

PROPRIETARY

BCI

18/10/27/93

10/30/8/93

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202

503

COMPANY: BST
TITLE: REVIEW OF INTERNAL AUDITS
MARKETING TIME REPORTING
L20-24-14-A-SF
BCI - PREMISE SALES, FINANCE; BST - MARKETING
-CUSTOMER CONTACT
NOVEMBER 1992

kw 10/3/93

AUDITOR: RKY
WP NO. ESPI

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INTRO

11

sm

23

SCOPE

PURPOSE: Make sure controls over the sampling method are adequate so that the time reported for JCO purposes is accurate.

PROCEDURES:

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① ②

COMPANY: BST
TITLE: REVIEW OF INTERNAL AUDITS
MARKETING TIME REPORTING
L20-24-14-A-SF
BCI - PREMISE SALES, FINANCE; BST - MARKETING
-CUSTOMER CONTACT
NOVEMBER 1992

AUDITOR: RKY
WP NO. ESPI

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(2)

COMPANY: BST
TITLE: REVIEW OF INTERNAL AUDITS
MARKETING TIME REPORTING
L20-24-14-A-SF
BCI - PREMISE SALES, FINANCE; BST - MARKETING
-CUSTOMER CONTACT
NOVEMBER 1992

AUDITOR: RKY
WP NO. ESPI

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COMPANY: BST
TITLE: REVIEW OF INTERNAL AUDITS
MARKETING TIME REPORTING
L20-24-14-A-SF
BCI - PREMISE SALES, FINANCE; BST - MARKETING
-CUSTOMER CONTACT
NOVEMBER 1992

AUDITOR: RKY
WP NO. ESPI

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10

Post audit discussions:

26
Procedures would be established to provide for review of supporting documentation. the supporting infor and itae logs would be kept 2 years. Narratives would be used.

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39 I/A observed that

(7)

COMPANY: BST
TITLE: REVIEW OF INTERNAL AUDITS
MARKETING TIME REPORTING
L20-24-14-A-9F
BCI - PREMISE SALES, FINANCE; BST - MARKETING
-CUSTOMER CONTACT
NOVEMBER 1992

AUDITOR: RKY
WP NO. ESPI

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24

Post Audit Discussion:

1. Other Methods to achieve more random selection of weeks would be investigated.
 2. The interviewers could no longer preview records.
 3. Establish methods to make sure that more random selection of time occurs.
- 31
- 39
- 207
- (5)

COMPANY: BST
TITLE: REVIEW OF INTERNAL AUDITS
MARKETING TIME REPORTING
L20-24-14-A-SF
BCI - PREMISE SALES, FINANCE; BST - MARKETING
-CUSTOMER CONTACT
NOVEMBER 1992

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AUDITOR: RKY

WP NO. ESPI

10
12
I/A suggested that

Post Audit discussions revealed that BCI Finance has already started procedures to clarify these items.

ITEMS NOT INCLUDED IN AUDIT REPORT BUT WARRANT MANAGEMENT ATTENTION:

1. A minimum of 7 hours each day is not always reported.

Procedures for time reporting say a minimum of 7 hours have to be reported. There are exceptions to the 7 hour day. These are an "Account Manager with supervisory responsibilities and for time worked on weekends. There are no controls for this.

21
23
In the audit, it was noted that

2. A mechanized log for recording changes made to time logs did not exist.

After the data is entered into the Time Reporting System, there are a number of people who can make changes within a certain amount of days. However, there was not mechanized systems to keep track of the changes and if an authorized person made the changes.

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31
I/A suggested that

MEMO FROM ANNE MARIE SPARROW, BST, BUSINESS MARKETS DIVISION.
DECEMBER 14, 1992
CORRECTIVE ACTIONS:

1. SUPPORTING DOCUMENTATION

The printed log prepared by the interviewer will be compared with the time reporters daily documentation for consistency.

COMPANY: BST
TITLE: REVIEW OF INTERNAL AUDITS
MARKETING TIME REPORTING
L20-24-14-A-SF
BCI - PREMISE SALES, FINANCE; BST - MARKETING
-CUSTOMER CONTACT
NOVEMBER 1992

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AUDITOR: RKY
WP NO. ESPI

The interviewers will make sure that there is enough description on the log and daily documentation to know what activity was done.

The logs and employees documentation will be kept by the interviewer for two years. Copies of the logs will be in a central location in the BCI Finance Department.

2. RANDOM SELECTION OF TIME FOR REVIEW

Schedules were revised to add two days to choice during first half of month??? Need explanation.

The employees documentation will not be previewed before time period is selected.

A review of this random selection process will take place first quarter, 1993 to see if changes are effective.

3. CLARIFY MISCELLANEOUS CODES

Time reporting scenarios were published in November defining the use of selected misc codes.

NOTES FROM INTERNAL AUDITS

Included in the workpapers were 1992 INTERVIEW SAMPLING METHODS AND PROCEDURES. PSC AUDITORS REQUEST.

Also included is the TRANSLATION TABLE -- PSC auditors request.

PSC also request BST, MARKETING TIME REPORTING -- SYSTEM DESIGN 18 PAGES
ALSO REQUEST MARKETING TIME REPORTING SCREENS -- 13 PAGES

Also provide MARKETING TIME REPORTING, NEW EMPLOYEE INFORMATION.

Also request PART X TIME REPORTING FOR 1992.

FLOW CHART OF MARKETING TIME REPORTING.

(5)

COMPANY: BST
TITLE: REVIEW OF INTERNAL AUDITS
MARKETING TIME REPORTING
L20-24-14-A-SF
BCI - PREMISE SALES, FINANCE; BST - MARKETING
-CUSTOMER CONTACT
NOVEMBER 1992

AUDITOR: RKY
WP NO. ESPI

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1 Manual time record, calendars, logs, etc. flow into marketing office mechanization system where time logs and time reports are prepared and reports are made, then go into a data file which goes into the Cost Separations System.

Provide copy of I/A flow chart of Marketing Time Reporting wp G-2.

Provide copy of Internal Audit WP H-1 which is the 10 questions asked by internal audit of the interviewers. OK to provide a copy without answers.

UNIVERSE OF SAMPLE

PSC QUESTION:

How do you make sure all employees who are eligible to be selected for the sample are in the universe?

Who is responsible for adding and deleting employees from the universe. What controls are in effect?

"To verify the sample universe, Leila receives a print of the total BCI employees and compares time reporting titles on this list to those previously listed on the sample universe. Any discrepancies she finds are sent to her interviewers for verification." H-7.48.

PSC staff interview the statistician who selected the sample of employees to audit. Find out how he does this? Does it agree with the procedures?

Find out what they are doing now about the week to be selected. Is it random?

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8

COMPANY: BST
TITLE: REVIEW OF INTERNAL AUDITS
MARKETING TIME REPORTING
L20-24-14-A-SF
BCI - PREMISE SALES, FINANCE; BST - MARKETING
-CUSTOMER CONTACT
NOVEMBER 1992

AUDITOR: RKY
WP NO. ESPI

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81.32 75.27 6.05

PSC AUDITOR REVIEW BOTH I/A NOTES AND PLAN AN AUDIT.

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COMPANY: BST
TITLE: REVIEW OF INTERNAL AUDITS
INTERCOMPANY BILLING AND PAYMENTS
BCI ADMINISTRATION AND FINANCE
AUGUST 1992
A20-10-06-A-8

AUDITOR: RKY
WP NO. ESPI

INTRO:

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*rw
10/31/93*

SCOPE

Purpose: That procedures and controls exist and are adequate over the BCI intercompany billing and payment processes.

The audit was conducted in the BCI Administration and Finance Department.

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213

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① 8(12)

COMPANY: BST
TITLE: REVIEW OF INTERNAL AUDITS
INTERCOMPANY BILLING AND PAYMENTS
BCI ADMINISTRATION AND FINANCE
AUGUST 1992
A20-10-06-A-S

AUDITOR: RKY

WP NO. ESPI

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RESULTS:

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17

Management letter dated August 19, 1992 from J.D. Singleton,
Operations, Manager, I/A BST to J. M. Schenk, Operations Manager,
Finance-Human Resources BCI, Inc.

21

I/A found

23

Items 1 and 2

Various changes were made to the billing methodology since March 1992.
These are documented in various correspondence but not consolidated in
billing methodology documentation.

27

Items 3 & 4

31

COMPANY: BST
TITLE: REVIEW OF INTERNAL AUDITS
INTERCOMPANY BILLING AND PAYMENTS
BCI ADMINISTRATION AND FINANCE
AUGUST 1992
A20-10-06-A-5

AUDITOR: RKY

WP NO. ESPI

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NOTES ON AUDIT WORKPAPERS.

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COMPANY: BST
TITLE: REVIEW OF INTERNAL AUDITS
INTERCOMPANY BILLING AND PAYMENTS
BCI ADMINISTRATION AND FINANCE
AUGUST 1992
A20-10-06-A-8

AUDITOR: RKY

WP NO. ESPI

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SCOPE:

Review Procedures to determine if controls are there to be in compliance with affiliated transaction rules. Gain an understanding of the FDC methodology and billi methodology used to accumulate and bill BCI expenses. No transactions were reviewed.

PSC staff- If not in these workpapers. get workpapers which have the understanding of FDC methodology.

RESULTS

FOLLOW UP;

BST COMPTROLLERS REVIEW TIME AND BILLING ANNUALLY, BEGINNING APRIL 1992.

I/A NOTES

PSC QUESTION

REQUEST BCI CHART OF ACCOUNTS IN EFFECT IN JANUARY 1992. PROVIDE ANY CHANGES MADE DURING THE YEAR.

FROM THERE PSC ASK FOR

G/L, TRANSACTION LEDGER, DETAILED LEDGER. FOR 1992. THEN SELECT EXPENSES IN CERTAIN ACCOUNTS AND SEE WHAT CHARGES ARE GOING TO BCI.

(4)

17
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COMPANY: BST
TITLE: REVIEW OF INTERNAL AUDITS
INTERCOMPANY BILLING AND PAYMENTS
BCI ADMINISTRATION AND FINANCE
AUGUST 1992
A20-10-06-A-S
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I/A NOTES: BCI ACCOMPLISHMENTS FOR 1STQ 1992.

10
19
PSC Question - Explain how you determine Return on Investment in 1991 and how you determined/calculated ROI in 1992. What is the difference.
get sequence 17 balance sheet and roi . Source doc behind roi.
Select the month of October 1991 and May 1992.
and get explanation and source documentation.
get all bills to BST for these months.
and source doc's behind bills.
Look in file for letter 10-19. if cannot find request.

28
Per I/A '

32
What is in the benefit accounts?

Only need input of benefits by account and average salary by cost pool by month.

This will also generate the necessary journal entries on a monthly basis; from 20 to 5.

217

(5)

COMPANY: BST
TITLE: REVIEW OF INTERNAL AUDITS
INTERCOMPANY BILLING AND PAYMENTS
BCI ADMINISTRATION AND FINANCE
AUGUST 1992
A20-10-06-A-9

AUDITOR: RKY

WP NO. ESPI

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9
12
PSC question.

What is the difference between project billings and regular monthly billings. How many types of billings does BCI bill BST? Schedule by month for 1992 the different types of billings from BCI to BST.

17
27
PSC question

What are BSC and BST management billing between the four BBS companies for 1992. How much was billed each BBS company in 1992.

PSC question

Apparently there are expense tracking reports -- one before before staff allocation and one after allocation. These are balanced. Are the first expense tracking reports put into the billing model and then come out allocated.

36
38
Part of the I/A stated that the

COMPANY: BST
TITLE: REVIEW OF INTERNAL AUDITS
INTERCOMPANY BILLING AND PAYMENTS
BCI ADMINISTRATION AND FINANCE
AUGUST 1992
A20-10-06-A-S

AUDITOR: RKY

WP NO. ESPI

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PSC question -- Request copies of methodologies. why two different methodologies?

Re: ROI = "

Per Internal Audit flow chart page g-2

A.

1. data needed to come up with ROI.

- a. assets from Sequence 17 keyed into investment model.
- b. Get report from Investment Model and in this report total assets/liab verified against seq 17.

c. Investment up loaded to billing model.

2. Expense data from Expense Tracking Report.

- a. This data is keyed into billing mode.

3. Direct sales productive hours from Samplin System.

These are covered in another audit. L20-23-14.

- a. The direct sales productive hours from sampling system are downloaded
- b. The hours are summed and compared to control total.
- c. The records are browsed and invalid records corrected.
- d. Records grouped into upload file.d
- e. Hour Summary report by upload file total.
- f. Report balanced to control data
- g. records uploaded to billing model.

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8. After all three types of data are put into billing model:

- a. Re-sum hours and compare to report and hard total.
- b. Total \$ input verified to expense tracking.
- c. Model is processed and bill detail printed
- d. Invoice numbers and amounts are keyed into model.
- e. Invoice model works.
- f. Invoices are printed.
- g. Billing compared to expense tracking.

Final output = Invoice and detail behind it.

PSC question -- above asked for data from for the ROI.

What are the expenses in the expense tracking system.
What accounts, what is in the accounts, are they reasonable for ratemaking.

Look at other audit for sampling system.

HOW ARE TRACKING EXPENSES AND PRODUCTIVE HOURS ALLOCATED TO REG NON REG.
IS THIS IN THE BILLING MODEL OR IS THIS BEFORE PUT INTO BILLING MODEL?

HOW DOES THE ROI THAT IS BILLED BST GET ALLOCATED TO REG AND NON REG?

INTERNAL AUDIT PERFORMED A TEST OF THE ROI

PROCEDURES:

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RESULTS:

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37

221

9

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Staff Allocation

Get copy of "BCI Cost Pools: Procedures for allocating BCI expenses to Cost Pools and Allocating Percentage of Cost Pools to BST" per I/A page G-8.2. and get someone to explain.

Get Copy of "BCI Billing to BST Cost Pool Summary", per I/A page G-8.3. and get someone to explain.

Get copy of a month's staff allocation summary -- I/A used April.
Get copy of April and another month.

Get copy of Sparrow Staff Allocation--based on time reporting.
Actually get copies of all allocations that are used to allocate to cost pools or companies?

Get copy of Calculation of Reg, CPE and ASR by SUP allocations three month average that applies to the month we are getting.

Get Expense tracking report by Center and total.

Allocation of the Sales Cost Pools.

Allocation of the following were tested:

8 SUP
the PoBo6 Sales
government Compliance
Inform cost pools.

These are final cost pools before the expenses are divided in the to BST marketing, government compli and inform bills.

RESULT:

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Get the bill to BST for the month of __, make sure get invoice attachment that shows the allocations to all states and reg non reg. Provide all source documentations that show how each item was allocated; for example, BST -reg, FI and BST non reg FI.

Provide all source documentation on how the Roi RETURN WAS CALCULATED AND allocated and how the ROI taxes was calculated and allocated. Get billing summary for the month includes all companies billed (including BST).

PSC note -- The expense tracking report is divided into different areas such as salary and wages, pensions and benefits, travel, meals, lodging, training and education, relocation, subscription and Entertainment, etc. We want to get a sample in what in these. Check the rent to determine if at FDC or prevailing market, etc.

PSC note Does the interest earned on overnight investments offset the expenses on the tracking report that are allocated to the affiliates? What are these investments?

How much interest in the year?

4

Budget Continual

C+L

→

→

→

→

15

C+L says A/R report is completed w/ results of work performed.

BCI - Internal Audit - A-20-10-06-A-5
Interview Billing + Payments
BCI admin + Finance
August 1992

Audit conducted in BCI admin + Finance Dept.
Also if A has a report letter on the
get copies - Dated Aug 19

Re: A workpapers

WP 175-176 Procedure for allocating BCI expenses
to Cost Pools & allocating % to Cost Pools.

By 75-40 to a BCI - Billy Summary

RY look at comparing for 91-92
why double

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30-5, 1/2

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

10,336,188 (175.44)

Take Rate Base for April $\times 1125 \div 12 = 96,906$

Company amt billed	ROI Total	135,754	to ?	$RE \times 15.76 \div 12 = 135,755.17$ April (175.42)
Adding RSI RB	FOC - 1125			
RUI Tax	FOC - 1125			

Bank 29 Continued

Analysis of RCT Page 175.40

Example of Service + Backup 175.42

WP 175.73 & April 72 BCI Billing to BST - Summary

WP 175.44 Non Reg Affiliate Rate Base Formula

Bank 30

National Accounts Director - Time Rate
Cooperation, Cost + Development

I/A to 20-15-19-A-5 - BCI National Acct Div. Na
ask for work paper to Review Rate & I/A memo dated 1972

NAO of BCI is responsible for merging the
accounts of targeted customers into the assigned
business unit cells.

Currently 49 accounts in the NAO part of value
Subs generated by the NAO are on behalf
of BST, BCS, Datacom & BSE.

NAO generated revenues in excess of \$134 million
+ incurred exp of \$18 million.

Review control over 3 quarters

30

35

228

1) Per C&K process for selection & declassification - new
act has no impact on TCO

2) Time reporting
Part I/A Worksheet - Completeness & accuracy of
input & update were found to be inadequate
based on test of total cost for 71 weeks.

Per C&K memo this study was only .05% affect
on Reg & not significant enough to put in I/A report
but the fact is that it is better

50-503

WP 88.00⁹ is flow chart of NAO
88.10
88.12 - Time Rest Guidelines

Why the difference > 1 hour more in each
Why the different divisions for that Time Rest
Have more in each
Why the different types of time reports
Any comparison between before & after - 5%

WP 88.13 part of T/A not passed in a description
of tests performed

Outline -> Time reporting affects reg/deny applik
of expenses for T/A purposes & therefore requires test
of data

A 7.4% error was noted in comparing
calendar time to system input. This would
no significant affect on the allocation of time
between reg & deny

The error between reg/deny was .5%
not significant to make a diff.

WP 88.16 is C/L Parallel reporting - Get copy

	Order 3	Unallocated Difference Adjusted Difference			
	Request 19.1	SUD			
	19.2	SAD			
	Sept only 19.1	Testing Expense & Network Admin			
	Very large add from Reg to Non Reg	\$ 9,592,268			
	Reg 9 C1 - then C4				
		Time adjustments for testing expense			
	1) Testing - New Profiles - Network determined that the labor profile method was the preferred time report method for all test center employees. Profiles were implemented in Sept & completed Oct 1992. This only to COST Jan - Aug				
20					
21	6532	Network Labor NR	1869345		
22	6532	" - Ref		1869345	
23					
24	6533	Testing Exp Ref	1220041		
25	6533	Non-Ref		1220041	
26					
27	2) New Cost Pool (which is common) was established 7/92 - No because of commitments was cost assigned to cost pool. The time assigned to Reg				
28					
29					
30					
31	6533	Test Exp NR	34253		
32	6533	Test Exp Ref		34253	
33					
34	3) 1991 Grants - 1992 Grants 1991 only showing 11.3 non reg to reg - for determining average time for task in 1991 (the lower) for several FRC's was omitted - as a result average time understated				
35					
36					
37					
38					
39	6530	Net work Admin NR	344701		
40	6532	Network Admin Ref		344701	
41	6533	Test Exp NR	9592268		
42	6533	Test Exp Ref		9592268	
43					
44					

230

50-5, 15

