

BST
BILLING & COLLECTION
AREA #4
DOCKET NO. 920260-TL
TEST PERIOD ENDED 12/31/92
NOVEMBER 12, 1993

CONFIDENTIAL

DOCUMENT NUMBER-DATE

00056 JAN-30

FPSC-RECORDS/REPORTING

BST
Billing and Collection
Audit Program

W. P. No.	Audit Program
ACCOUNTANT	ADG
DATE	10/18/93

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BILLING AND COLLECTION
AUDIT PROCEDURES

B

OBJ.	PROCEDURE	DONE BY	DATE	W/P REF.
	1. For each state served by the KBOC:			
A,B	a. Identify expenses incurred and investment used in the Billing and Collections operations in 1992.	ADG	2/11/93	4-2,4-3
A,B	b. Identify the expense and investment allocated to and the revenues collected from the interstate jurisdiction for 1992.	ADG	2/11/93	4-2,4-4
A,B	c. Identify the expenses and investment allocated and/or revenues collected from nonregulated operations in 1992. Identify the specific operations involved.	ADG	2/11/93	4-2,4-3
	2. Identify any services purchased by the regulated operation from affiliates for use in providing Billing and Collection services.			4-5
A	a. Identify the specific service purchased, the affiliated vendor, and the cost incurred in 1992.	ADG	3/24/93	4-6
A	b. Determine how the amount billed to the regulated operations was determined.	ADG	3/24/93	4-6
A	c. Identify how such purchases and the amount billed to the regulated operations will be impacted as the result of any reorganization.	ADG	3/24/93	4-6
A	d. Determine if the amount billed to the regulated operations is reasonable.	ADG	3/24/93	4-6
A,B, C,E	3. Review FCC order in docket 86-111 released February 6, 1987 and the order on reconsideration released October 16, 1987.	ADG	3/11/93	4-1
A,B, C,E	4. Read CFR Part 32.27 and Part 64.901 and get an understanding of the affiliated transaction rules.	ADG	3/11/93	4-1
	5. Review the KBOC's Cost Allocation Manual procedures for allocating Billing and Collection cost.			
C,E	a. Review the CAM as originally adopted.	ADG	3/11/93	4-7,4-8
C,E	b. Review each revision of the CAM.	ADG	3/11/93	4-7,4-9
C,E	c. Note changes in the procedure for allocating Billing and Collection for follow up.	ADG	3/11/93	4-7,4-10
	6. Review the independent auditors CAM attestation workpapers for the KBOC for 1992.			4-11
A,B,C E,F	a. Document what the independent auditor did and the results of their review.	ADG	4/10/93	4-1
A,B,C E,F	b. Note any problem areas identified by the independent auditor and the action that was taken by the independent auditor relative to such problem areas.	ADG	4/10/93	4-1
A,B,C E,F	c. Identify any unusual areas for follow up.	ADG	4/10/93	4-1

BST
Billing and Collection
Audit Program

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DATE	10/18/93

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7. Review the RBOC's internal audits and workpapers for 1992.

A,B,C a. Document what the internal auditors did. PDG 4/17/93 4 1

E,F

A,B,C b. Note any problem areas identified by the internal auditors and the action
E,F taken by the auditors relative to such problem areas. PDG 4/17/93 4 1

A,B,C c. Identify any unusual areas for follow up. PDG 4/17/93 4 1

E,F

C 8. On a test basis review the allocation of cost from the regulated to the
nonregulated operations, or affiliates and determine if the CAM procedures
were followed. PDG 11/12/93 11 1-4 15

E 9. Review the RBOC's Billing and Collections tariffs approved by state commissions
for Billing and Collections for IXCs, resellers, etc. PDG 8/23/93 4 1

E 10. Compare services provided to nonregulated operations or affiliates with the
the services provided under tariff. Determine if any services provided to
nonregulated operations are comparable to tariffed services provided to
nonaffiliated operations. Where services are comparable determine if the
nonregulated operations or affiliate was charged for services within the
affiliated transactions rules. PDG 10/25/93 4-12

E 11. Compare the amount charged to affiliates or nonregulated operations by the
regulated operations for billing services with the charges for such service
from an independent supplier and determine if market rates were charged for
its services. PDG 11/8/93 1 1

12. Identify any allocation or assignment of cost of the Billing and Collection
operations made outside the CAM process.

E,D,E a. Identify the amount of cost and the entities or operations involved. PDG 4/15/93 4 1 1

E,D,E b. Obtain a complete understanding of the reason such allocations are not
covered by the CAM. PDG 4/15/93 4 1 1

E,D,E c. Determine if the cost allocations were in accordance with the affiliated
transactions rules in Part 32 and Part 64. PDG 4/15/93 4 1 1

13. Identify any modification to the Billing and Collections system that was
necessary as the result of the reorganizations of the RBOC.

F a. Identify the cost resulting from the modifications. PDG 4/15/93 1 1 1

F b. Identify the reason for the modification. PDG 4/15/93 1 1 1

F c. Identify the benefits of such modifications. PDG 4/15/93 1 1 1

E,F,G d. Identify how the cost of the modifications was allocated. PDG 4/15/93 1 1 1

E,F,G e. Determine if the allocation was reasonable. PDG 4/15/93 1 1 1

3

REC 9/11/93 4-19

REC 1/11/93

- 16. Obtain an understanding of the New Billing Ventures (NBV) the company offers or plans to offer.
- 15. Compare the return from Billing and Collection services provided to nonaffiliates on an Interstate basis and an Interstate basis, services provided to nonregulated affiliates and services provided to nonregulated operations of the telephone company. Determine if returns appear reasonable, considering the objectives of the nonregulatory safeguards adopted by the FCC.
- 14. Identify other modifications to the NBV's Billing and Collection system since 1986 and any planned modifications.
 - a. Identify the reason for each such modification.
 - b. Determine if the modification was or is to be made for the benefit of the regulated operations or the nonregulated operations.
 - c. Identify the cost of each modification.
 - d. Determine how the cost of such modifications were or are to be allocated or otherwise charged to the regulated, nonregulated, and affiliated companies.
 - e. Determine if the allocations or assignment of cost were or will be reasonable.

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W. P. NO.	Accountant
DATE	10/11/93

BST
Billing and Collection
Audit Program

BST
Billing and Collection
Overall Memo
YE 12/31/92

W. P. No.	4-1
ACCOUNTANT	PG
DATE	

A general overview of BST's billing and collection operations appears on WP 4-2. BST does not identify the total expenses incurred or total investment used in the billing and collection operation. Identifiable expenses incurred in the billing and collection operation are exhibited on WP 4-3. Revenues from IXC's and revenues and expenses from affiliated companies associated with the provision of billing and collection services are documented on WP 4-4. WP 4-5 documents BST's explanation why billing and collection costs are not identifiable by separate product or service.

It was determined on WP 4-6 that the regulated operations had not purchased any services from affiliates for use in providing billing and collection services.

The auditor reviewed the FCC order in docket 86-111, CFR Part 32.27 and Part 64.901.

BST's Cost Allocation Manual (CAM) procedures for allocating billing and collection cost were reviewed and are documented in the memo on WP 4-7. As discussed in the memo on WP 4-7 a finding will be taken in this area.

The 1992 C&L audit workpapers were reviewed. No problem areas were identified except for the calculation of the nonregulated ratio which is applied to Account 6623, Cost Pool 03, as discussed on WP 4-7 - 4-11.

BST's internal audits relating to billing and collection for 1992 were reviewed. No problem areas were noted.

WP 4-12 shows the breakdown of regulated and nonregulated expenses in Account 6623, Cost Pool 03 for 1992 by state. CAM procedures were tested using Florida data on WP 4-13. Discrepancies were noted in the September and December allocations. An explanation of these discrepancies appears on WP 4-13a. Both discrepancies were caused by corrections of errors and it appears that the corrections were made properly.

Costs billed to affiliates are discussed on WP 4-14. BST did not bill BellSouth Communications Systems (BCS) for 1992 services until August 1993. The BCS ABBS bill is on WP 4-15. A finding will be taken regarding the ABBS billing to BCS.

BST's billing and collection tariffs were obtained from the Company and reviewed.

The rates charged to BCS for billing and collection services were compared to tariffed rates charged for a bill line printed for MemoryCall on WP 4-16. BST bills its affiliates fully distributed cost for the billing and collection services it provides for them. The MemoryCall tariffed rate was applied to the estimated bill lines printed for BCS to determine if the amount charged was reasonable. BST charged BCS a slightly higher rate than the tariffed MemoryCall rate per bill line printed assuming that the company's estimate of bill lines printed was accurate.

It was determined that no independent supplier provided billing and collection services to BST's affiliates or nonregulated

BST
Billing and Collection
Overall Memo
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ACCOUNTANT	PG
DATE	

operations similar to those services which BST provides to its affiliates and its nonregulated operations. The Company indicated in data request 4-013 that two companies provided similar services. Upon further investigation it was determined that these companies were collection agencies which only collect past due debt.

BST is not aware of any allocations or assignment of billing and collection costs made outside the CAM process. See WP 4-17.

BST's response to data request 4-007 indicates that the reorganization of BST had no effect on the billing and collection system. See WP 4-18.

AS 14

Audit step 15 could not be performed since the Company does not track investment by individual product or service.

New Billing Ventures the Company offers or plans to offer are discussed in the memo on WP 4-77.

BST
Billing and Collection
General Overview

W. P. No.	4-2
ACCOUNTANT	PDG
DATE	10/18/93

BST
BILLING AND COLLECTION
GENERAL OVERVIEW

Mr. Jim Byrd of the Comptrollers Department of BST provided an overview of the Billing and Collection process on 3/11/93. The three main accounts which include Billing and Collection costs are:

- 6124 - General Purpose Computer Expense
- 6623 - Customer Services
- 6724 - Information Management

In addition to the accounts listed above some other accounts may include indirect Billing and Collection costs as demonstrated by examining an ABBS bill. Account 6623 cost pool 03 contains the largest portion of Billing and Collection expense and is the only account with identifiable Billing and Collection expense. Mr. Byrd stated that there is no Billing and Collection cost pool in accounts 6124 or 6724 and that BST does not identify Billing and Collection cost in these accounts since they are not required to track expense by service and since the Company has no internal need for this information.

Mr. Byrd also explained the process of separating expenses between regulated and nonregulated operations. BST begins with its total journal and using the Authority Based Billing System (ABBS) bills affiliates. After ABBS the net journal is separated into regulated expense and nonregulated expense by the Cost Separation System (CSS). The billing and collection cost pool (03) of account 6623 is separated based upon bill lines printed.

Mr. Byrd stated that the Company does not identify the total expenses incurred and investment used in the Billing and Collection operations of BST. He said the only way these amounts could be quantified would be by a special study using allocation assumptions.

Billing and collection amounts from the interstate jurisdiction are from providing services to the IXC's and are reported on the MP2700. The MP2700 is an unaudited internal management report. Revenues are the actual amounts collected from the IXC's. The total regulated expense is either directly assigned to a product when possible and the residual is allocated to the products. Total investment is allocated to the products.

Mr. Byrd stated that the Company does not identify the expenses incurred and investment used in providing Billing and Collection services to nonregulated operations. He said the only way these amounts could be quantified would be by a special study using allocation assumptions. Revenue from providing Billing and Collection services to nonregulated operations is accounted for as an expense reduction.



COMPLETE THE FOLLOWING SCHEDULE FOR BST AND EACH BST STATE SEPARATELY

ACCOUNT	TOTAL COST BOOKED	AFFILIATED COMPANIES			NONREGULATED OPERATIONS		TOTAL COST	BST REGULATED COSTS
		ASSIGNED BILLING & COLLECTING COST TO NONAFFILIATED COMPANIES	BILLING & COLLECTING COST	COST OF OTHER SERVICES PROVIDED TO AFFILIATES	BILLING & COLLECTING COST	COST OF OTHER SERVICES PROVIDED TO NONREGULATED OPERATIONS		
9 16 11 6124		N/A	-0-		N/A	N/A		
6623		N/A	-0-					
6724		N/A	-0-		N/A	N/A		

COMPLETE THE FOLLOWING SCHEDULE FOR EACH AFFILIATE SEPARATELY FOR BST AND FOR EACH OF THE BST STATES

ACCOUNT	TOTAL COST DIRECTLY ASSIGNED OR ALLOCATED	DIRECTLY ASSIGNED			ALLOCATED		
		BILLING AND COLLECTION COST	OTHER COST	TOTAL DIRECTLY ASSIGNED COST	BILLING AND COLLECTION COST	OTHER COST	TOTAL ALLOCATED COST
6124	No costs are directly assigned or allocated to affiliates						
6623							
6724							

COMPLETE THE FOLLOWING SCHEDULE FOR EACH NONREGULATED OPERATION (I.E. INSIDE WIRE MAINTENANCE, DIRECTORY ADVERTISING, ETC.) SEPARATELY FOR BST AND FOR EACH NONREGULATED OPERATION SEPARATELY FOR EACH OF THE BST STATES

ACCOUNT	TOTAL COST DIRECTLY ASSIGNED OR ALLOCATED	DIRECTLY ASSIGNED			ALLOCATED		
		BILLING AND COLLECTION COST	OTHER COST	TOTAL DIRECTLY ASSIGNED COST	BILLING AND COLLECTION COST	OTHER COST	TOTAL ALLOCATED COST
26 27 28 6124				-0-	N/A	N/A	
6623		-0-					
6724				-0-	N/A	N/A	

NOTE: The requested information is not available by operation.

COMPLETE THE FOLLOWING SCHEDULE FOR BST AND EACH BST STATE SEPARATELY

ACCOUNT	TOTAL COST BOOKED	AFFILIATED COMPANIES			NONREGULATED OPERATIONS		TOTAL COST	BST REGULATED COSTS
		ASSIGNED BILLING & COLLECTING COST TO NONAFFILIATED COMPANIES	BILLING & COLLECTING COST	COST OF OTHER SERVICES PROVIDED TO AFFILIATES	BILLING & COLLECTING COST	COST OF OTHER SERVICES PROVIDED TO NONREGULATED OPERATIONS		
9 16 11 6124		N/A	-0-		N/A	N/A		
6623		N/A	-0-					
6724		N/A	-0-		N/A	N/A		

COMPLETE THE FOLLOWING SCHEDULE FOR EACH AFFILIATE SEPARATELY FOR BST AND FOR EACH OF THE BST STATES

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		BILLING AND COLLECTION COST	OTHER COST	TOTAL DIRECTLY ASSIGNED COST	BILLING AND COLLECTION COST	OTHER COST	
6124	No costs are directly assigned or allocated to affiliates						
6623							
6724							

COMPLETE THE FOLLOWING SCHEDULE FOR EACH NONREGULATED OPERATION (I.E. INSIDE WIRE MAINTENANCE, DIRECTORY ADVERTISING, ETC.) SEPARATELY FOR BST AND FOR EACH NONREGULATED OPERATION SEPARATELY FOR EACH OF THE BST STATES

ACCOUNT	TOTAL COST DIRECTLY ASSIGNED OR ALLOCATED	DIRECTLY ASSIGNED			ALLOCATED		TOTAL ALLOCATED COST
		BILLING AND COLLECTION COST	OTHER COST	TOTAL DIRECTLY ASSIGNED COST	BILLING AND COLLECTION COST	OTHER COST	
26 27 28 6124				-0-	N/A	N/A	
6623		-0-					
6724				-0-	N/A	N/A	

NOTE: The requested information is not available by operation

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ATTACHMENT
4-032

NORTH CAROLINA - 1992

COMPLETE THE FOLLOWING SCHEDULE FOR BST AND EACH BST STATE SEPARATELY

ACCOUNT	TOTAL COST BOOKED	AFFILIATED COMPANIES			NONREGULATED OPERATIONS			BST REGULATED COSTS
		ASSIGNED BILLING & COLLECTING COST TO NONAFFILIATED COMPANIES	BILLING & COLLECTING COST	COST OF OTHER SERVICES PROVIDED TO AFFILIATES	TOTAL COST	BILLING & COLLECTING COST	COST OF OTHER SERVICES PROVIDED TO NONREGULATED OPERATIONS	
6124		N/A	-0-		N/A	N/A		
6623		N/A	-0-					
6724		N/A	-0-		N/A	N/A		

COMPLETE THE FOLLOWING SCHEDULE FOR EACH AFFILIATE SEPARATELY FOR BST AND FOR EACH OF THE BST STATES

ACCOUNT	TOTAL COST DIRECTLY ASSIGNED OR ALLOCATED	DIRECTLY ASSIGNED			ALLOCATED		
		BILLING AND COLLECTION COST	OTHER COST	TOTAL DIRECTLY ASSIGNED COST	BILLING AND COLLECTION COST	OTHER COST	TOTAL ALLOCATED COST
6124	No costs are directly assigned or allocated to affiliates						
6623							
6724							

COMPLETE THE FOLLOWING SCHEDULE FOR EACH NONREGULATED OPERATION (I.E. INSIDE WIRE MAINTENANCE, DIRECTORY ADVERTISING, ETC.) SEPARATELY FOR BST AND FOR EACH NONREGULATED OPERATION SEPARATELY FOR EACH OF THE BST STATES

ACCOUNT	TOTAL COST DIRECTLY ASSIGNED OR ALLOCATED	DIRECTLY ASSIGNED			ALLOCATED		
		BILLING AND COLLECTION COST	OTHER COST	TOTAL DIRECTLY ASSIGNED COST	BILLING AND COLLECTION COST	OTHER COST	TOTAL ALLOCATED COST
6124				-0-	N/A	N/A	
6623		-0-					
6724				-0-	N/A	N/A	

NOTE: The requested information is not available by operation

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 ATTACHMENT
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 Financial Report

COMPLETE THE FOLLOWING SCHEDULE FOR BST AND EACH BST STATE SEPARATELY

ACCOUNT	TOTAL COST BOOKED	AFFILIATED COMPANIES			NONREGULATED OPERATIONS			TOTAL COST	BST REGULATED COSTS
		ASSIGNED BILLING & COLLECTING COST TO NONAFFILIATED COMPANIES	BILLING & COLLECTING COST	COST OF OTHER SERVICES PROVIDED TO AFFILIATES	BILLING & COLLECTING COST	COST OF OTHER SERVICES PROVIDED TO NONREGULATED OPERATIONS			
9 10 11 6124		N/A	-0-		N/A	N/A			
6623		N/A	-0-						
6724		N/A	-0-		N/A	N/A			

COMPLETE THE FOLLOWING SCHEDULE FOR EACH AFFILIATE SEPARATELY FOR BST AND FOR EACH OF THE BST STATES

ACCOUNT	TOTAL COST DIRECTLY ASSIGNED OR ALLOCATED	DIRECTLY ASSIGNED			ALLOCATED		
		BILLING AND COLLECTION COST	OTHER COST	TOTAL DIRECTLY ASSIGNED COST	BILLING AND COLLECTION COST	OTHER COST	TOTAL ALLOCATED COST
6124	No costs are directly assigned or allocated to affiliates						
6623							
6724							

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ACCOUNT	TOTAL COST DIRECTLY ASSIGNED OR ALLOCATED	DIRECTLY ASSIGNED			ALLOCATED		
		BILLING AND COLLECTION COST	OTHER COST	TOTAL DIRECTLY ASSIGNED COST	BILLING AND COLLECTION COST	OTHER COST	TOTAL ALLOCATED COST
26 27 28 6124				-0-	N/A	N/A	
6623		-0-					
6724				-0-	N/A	N/A	

NOTE: The requested information is not available by operation

P08/11

ATTACHMENT
4-032

LOUISIANA - 1992

COMPLETE THE FOLLOWING SCHEDULE FOR BST AND EACH BST STATE SEPARATELY

ACCOUNT	TOTAL COST BOOKED	AFFILIATED COMPANIES			NONREGULATED OPERATIONS			TOTAL COST	BST REGULATED COSTS
		ASSIGNED BILLING & COLLECTING COST TO NONAFFILIATED COMPANIES	BILLING & COLLECTING COST	COST OF OTHER SERVICES PROVIDED TO AFFILIATES	BILLING & COLLECTING COST	COST OF OTHER SERVICES PROVIDED TO NONREGULATED OPERATIONS			
6124		N/A	-0-		N/A	N/A			
6623		N/A	-0-						
6724		N/A	-0-		N/A	N/A			

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COMPLETE THE FOLLOWING SCHEDULE FOR EACH AFFILIATE SEPARATELY FOR BST AND FOR EACH OF THE BST STATES

ACCOUNT	TOTAL COST DIRECTLY ASSIGNED OR ALLOCATED	DIRECTLY ASSIGNED			ALLOCATED		TOTAL ALLOCATED COST
		BILLING AND COLLECTION COST	OTHER COST	TOTAL DIRECTLY ASSIGNED COST	BILLING AND COLLECTION COST	OTHER COST	
6124	No costs are directly assigned or allocated to affiliates						
6623							
6724							

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ACCOUNT	TOTAL COST DIRECTLY ASSIGNED OR ALLOCATED	DIRECTLY ASSIGNED			ALLOCATED		TOTAL ALLOCATED COST
		BILLING AND COLLECTION COST	OTHER COST	TOTAL DIRECTLY ASSIGNED COST	BILLING AND COLLECTION COST	OTHER COST	
6124				-0-	N/A	N/A	
6623		-0-					
6724				-0-	N/A	N/A	

NOTE: The requested information is not available by operation

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ATTACHMENT
4-032

KENTUCKY - 1992

COMPLETE THE FOLLOWING SCHEDULE FOR BST AND EACH BST STATE SEPARATELY

ACCOUNT	TOTAL COST BOOKED	AFFILIATED COMPANIES			NONREGULATED OPERATIONS			TOTAL COST	BST REGULATED COSTS
		ASSIGNED BILLING & COLLECTING COST TO NONAFFILIATED COMPANIES	BILLING & COLLECTING COST	COST OF OTHER SERVICES PROVIDED TO AFFILIATES	BILLING & COLLECTING COST	COST OF OTHER SERVICES PROVIDED TO NONREGULATED OPERATIONS			
6124		N/A	-0-		N/A	N/A			
6623		N/A	-0-						
6724		N/A	-0-		N/A	N/A			

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6623							
6724							

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		BILLING AND COLLECTION COST	OTHER COST	TOTAL DIRECTLY ASSIGNED COST	BILLING AND COLLECTION COST	OTHER COST	TOTAL ALLOCATED COST
6124				-0-	N/A	N/A	
6623		-0-					
6724				-0-	N/A	N/A	

NOTE: The requested information is not available by operation

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Followup 8/28/93

COMPLETE THE FOLLOWING SCHEDULE FOR BST AND EACH BST STATE SEPARATELY

ACCOUNT	TOTAL COST BOOKED	AFFILIATED COMPANIES			NONREGULATED OPERATIONS		TOTAL COST	BST REGULATED COSTS
		ASSIGNED BILLING & COLLECTING COST TO NONAFFILIATED COMPANIES	BILLING & COLLECTING COST	COST OF OTHER SERVICES PROVIDED TO AFFILIATES	BILLING & COLLECTING COST	COST OF OTHER SERVICES PROVIDED TO NONREGULATED OPERATIONS		
6124		N/A	-0-		N/A	N/A		
6623		N/A	-0-					
6724		N/A	-0-		N/A	N/A		

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		BILLING AND COLLECTION COST	OTHER COST	TOTAL DIRECTLY ASSIGNED COST	BILLING AND COLLECTION COST	OTHER COST	TOTAL ALLOCATED COST
6124	No costs are directly assigned or allocated to affiliates						
6623							
6724							

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		BILLING AND COLLECTION COST	OTHER COST	TOTAL DIRECTLY ASSIGNED COST	BILLING AND COLLECTION COST	OTHER COST	TOTAL ALLOCATED COST
6124				-0-	N/A	N/A	
6623		-0-					
6724				-0-	N/A	N/A	

NOTE: The requested information is not available by operation

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ATTACHMENT
4-032

FLORIDA - 1992

COMPLETE THE FOLLOWING SCHEDULE FOR BST AND EACH BST STATE SEPARATELY

ACCOUNT	TOTAL COST BOOKED	AFFILIATED COMPANIES			NONREGULATED OPERATIONS			BST REGULATED COSTS
		ASSIGNED BILLING & COLLECTING COST TO NONAFFILIATED COMPANIES	BILLING & COLLECTING COST	COST OF OTHER SERVICES PROVIDED TO AFFILIATES	TOTAL COST	BILLING & COLLECTING COST	COST OF OTHER SERVICES PROVIDED TO NONREGULATED OPERATIONS	
6124		N/A	113		N/A	N/A		
6623		N/A	0					
6724		N/A	1		N/A	N/A		

COMPLETE THE FOLLOWING SCHEDULE FOR EACH AFFILIATE SEPARATELY FOR BST AND FOR EACH OF THE BST STATES

ACCOUNT	TOTAL COST DIRECTLY ASSIGNED OR ALLOCATED	DIRECTLY ASSIGNED			ALLOCATED		
		BILLING AND COLLECTION COST	OTHER COST	TOTAL DIRECTLY ASSIGNED COST	BILLING AND COLLECTION COST	OTHER COST	TOTAL ALLOCATED COST
6124	No costs are directly assigned or allocated to affiliates						
6623							
6724							

COMPLETE THE FOLLOWING SCHEDULE FOR EACH NONREGULATED OPERATION (I.E. INSIDE WIRE MAINTENANCE, DIRECTORY ADVERTISING, ETC.) SEPARATELY FOR BST AND FOR EACH NONREGULATED OPERATION SEPARATELY FOR EACH OF THE BST STATES

ACCOUNT	TOTAL COST DIRECTLY ASSIGNED OR ALLOCATED	DIRECTLY ASSIGNED			ALLOCATED		
		BILLING AND COLLECTION COST	OTHER COST	TOTAL DIRECTLY ASSIGNED COST	BILLING AND COLLECTION COST	OTHER COST	TOTAL ALLOCATED COST
6124				-0-	N/A	N/A	
6623		-0-					
6724				-0-	N/A	N/A	

NOTE: The requested information is not available by operation

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ATTACHMENT
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P.03703

ATTACHMENT
4-032

ALABAMA - 1992

COMPLETE THE FOLLOWING SCHEDULE FOR BST AND EACH BST STATE SEPARATELY

ACCOUNT	TOTAL COST BOOKED	AFFILIATED COMPANIES			NONREGULATED OPERATIONS			TOTAL COST	BST REGULATED COSTS
		ASSIGNED BILLING & COLLECTING COST TO NONAFFILIATED COMPANIES	BILLING & COLLECTING COST	COST OF OTHER SERVICES PROVIDED TO AFFILIATES	BILLING & COLLECTING COST	COST OF OTHER SERVICES PROVIDED TO NONREGULATED OPERATIONS			
6124		N/A			N/A		N/A		
6623		N/A							
6724		N/A			N/A		N/A		

9
6
11

05-12-93 04:02PM

COMPLETE THE FOLLOWING SCHEDULE FOR EACH AFFILIATE SEPARATELY FOR BST AND FOR EACH OF THE BST STATES

ACCOUNT	TOTAL COST DIRECTLY ASSIGNED OR ALLOCATED	DIRECTLY ASSIGNED			ALLOCATED		
		BILLING AND COLLECTION COST	OTHER COST	TOTAL DIRECTLY ASSIGNED COST	BILLING AND COLLECTION COST	OTHER COST	TOTAL ALLOCATED COST
6124	No costs are directly assigned or allocated to affiliates						
6623							
6724							

COMPLETE THE FOLLOWING SCHEDULE FOR EACH NONREGULATED OPERATION (I.E. INSIDE WIRE MAINTENANCE, DIRECTORY ADVERTISING, ETC.) SEPARATELY FOR BST AND FOR EACH NONREGULATED OPERATION SEPARATELY FOR EACH OF THE BST STATES

ACCOUNT	TOTAL COST DIRECTLY ASSIGNED OR ALLOCATED	DIRECTLY ASSIGNED			ALLOCATED		
		BILLING AND COLLECTION COST	OTHER COST	TOTAL DIRECTLY ASSIGNED COST	BILLING AND COLLECTION COST	OTHER COST	TOTAL ALLOCATED COST
6124				-0-	N/A	N/A	
6623							
6724				-0-	N/A	N/A	

NOTE: The requested information is not available by operation

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Printed

COMPLETE THE FOLLOWING SCHEDULE FOR BST AND EACH BST STATE SEPARATELY

ACCOUNT	TOTAL COST BOOKED	AFFILIATED COMPANIES			NONREGULATED OPERATIONS		TOTAL COST	BST REGULATED COSTS
		ASSIGNED BILLING & COLLECTING COST TO NONAFFILIATED COMPANIES	BILLING & COLLECTING COST	COST OF OTHER SERVICES PROVIDED TO AFFILIATES	BILLING & COLLECTING COST	COST OF OTHER SERVICES PROVIDED TO NONREGULATED OPERATIONS		
6124		N/A			N/A	N/A		
6623		N/A						
6724		N/A			N/A	N/A		

NOTE: \$3800 of the A/C 6124 amount and \$23 of the A/C 6724 amount was booked at HQ

COMPLETE THE FOLLOWING SCHEDULE FOR EACH AFFILIATE SEPARATELY FOR BST AND FOR EACH OF THE BST STATES

ACCOUNT	TOTAL COST DIRECTLY ASSIGNED OR ALLOCATED	DIRECTLY ASSIGNED			ALLOCATED		TOTAL ALLOCATED COST
		BILLING AND COLLECTION COST	OTHER COST	TOTAL DIRECTLY ASSIGNED COST	BILLING AND COLLECTION COST	OTHER COST	
6124	No costs are directly assigned or allocated to affiliates						
6623							
6724							

COMPLETE THE FOLLOWING SCHEDULE FOR EACH NONREGULATED OPERATION (I.E. INSIDE WIRE MAINTENANCE, DIRECTORY ADVERTISING, ETC.) SEPARATELY FOR BST AND FOR EACH NONREGULATED OPERATION SEPARATELY FOR EACH OF THE BST STATES

ACCOUNT	TOTAL COST DIRECTLY ASSIGNED OR ALLOCATED	DIRECTLY ASSIGNED			ALLOCATED		TOTAL ALLOCATED COST
		BILLING AND COLLECTION COST	OTHER COST	TOTAL DIRECTLY ASSIGNED COST	BILLING AND COLLECTION COST	OTHER COST	
6124					N/A	N/A	
6623							
6724					N/A	N/A	

NOTE: The requested information is not available by operation

26
27
28

FOINMAN BOOK

Southern Bell Tel. & Tel. Co.
FPSC Docket No. 920260-TL
Audit
Date: 08/16/93
Item No. 4-010.2
Page 1 of 1

Request: Continuation of 4-010

In the Company's response to 4-010 you show no billing and collection revenue from providing services to affiliated companies or from nonregulated operations; however, in response to 4-032 you provide billing and collection costs from providing services to affiliated companies and to nonregulated operations. Please review your response to 4-010 and 4-032 and complete the chart as originally requested in 4-010 for each BST state for 1992. Also provide the same chart for 1992 for total BST. The related billing and collection cost and investment should be included.

Response: Item No. 4-010 gave revenues for the state of Florida. There were no affiliated company billing and collection revenues for Account 5270 in Florida. Attached are charts in the format required in Item No. 4-010 by state showing billing and collection revenue and expense by account from affiliated companies. Please see response to Item No. 4-046 for an explanation of the treatment of billing and collection costs for services to nonregulated operations.

Date Provided: August 31, 1993

Alabama - 1992

Account #	Interstate for IXC's or Other Carriers	Intrastate for IXC's or Other Carriers	Affiliated Companies	Nonregulated Operations of Telcos	Other Interstate	Other Intrastate
B&C REVENUE						
5240			56			
5264			4			
5270	6,980,963	5,557,360				
Total Revenue	6,980,963	5,557,360	60	N/A	0	0
B&C EXPENSE						
14 6124						
15 6623						
16 6711						
17 6712						
18 6721						
19 6722						
20 6723						
21 6724						
22 6725						
23 6726						
24 6728						
25 Total Expense	N/A	N/A	N/A	N/A	0	0
B&C INVESTMENT	N/A	N/A	N/A	N/A		

NOTE: Where N/A is indicated, the requested information is either not available or not applicable.

Florida - 1992

Account #	Interstate for IXC's or Other Carriers	Intrastate for IXC's or Other Carriers	Affiliated Companies	Nonregulated Operations of Telcos	Other Interstate	Other Intrastate
B&C REVENUE						
5240			3,835			
5264			192			
5270	23,549,639	9,300,913				
Total Revenue	23,549,639	9,300,913	4,027	N/A	0	0
B&C EXPENSE						
12 6124						
13 6623						
14 6711						
15 6712						
16 6721						
17 6722						
18 6723						
19 6724						
20 6725						
21 6726						
22 6728						
23 Total Expense	N/A	N/A	N/A	N/A	0	0
B&C INVESTMENT	N/A	N/A	N/A	N/A		

NOTE: Where N/A is indicated, the requested information is either not available or not applicable.

Georgia - 1992

Account #	Interstate for IXC's or Other Carriers	Intrastate for IXC's or Other Carriers	Affiliated Companies	Nonregulated Operations of Telcos	Other Interstate	Other Intrastate
B&C REVENUE						
5240			4			
5264			0			
5270	13,552,439	(742,397)				
Total Revenue	13,552,439	(742,397)	4	N/A	0	0
B&C EXPENSE						
6124						
6623						
6711						
6712						
6721						
6722						
6723						
6724						
6725						
6726						
6728						
Total Expense	N/A	N/A	0	N/A	0	0
B&C INVESTMENT	N/A	N/A	N/A	N/A		

NOTE: Where N/A is indicated, the requested information is either not available or not applicable.

Louisiana - 1992

Account #	Interstate for IXC's or Other Carriers	Intrastate for IXC's or Other Carriers	Affiliated Companies	Nonregulated Operations of Telcos	Other Interstate	Other Intrastate
B&C REVENUE						
5240						
5264						
5270	8,315,344	7,748,966				
Total Revenue	8,315,344	7,748,966	0	N/A	0	0
B&C EXPENSE						
6124						
6623						
6711						
6712						
6721						
6722						
6723						
6724						
6725						
6726						
6728						
Total Expense	N/A	N/A	0	N/A	0	0
B&C INVESTMENT	N/A	N/A	N/A	N/A		

NOTE: Where N/A is indicated, the requested information is either not available or not applicable.

Mississippi - 1992

Account #	Interstate for IXC's or Other Carriers	Intrastate for IXC's or Other Carriers	Affiliated Companies	Nonregulated Operations of Telcos	Other Interstate	Other Intrastate
B&C REVENUE						
5240			14			
5264			0			
5270	5,333,625	1,651,054				
Total Revenue	5,333,625	1,651,054	14	N/A	0	0
B&C EXPENSE						
6124						
6623						
6711						
6712						
6721						
6722						
6723						
6724						
6725						
6726						
6728						
Total Expense	N/A	N/A	N/A	N/A	0	0
B&C INVESTMENT	N/A	N/A	N/A	N/A		

NOTE: Where N/A is indicated, the requested information is either not available or not applicable.

23

North Carolina - 1992

Account #	Interstate for IXC's or Other Carriers	Intrastate for IXC's or Other Carriers	Affiliated Companies	Nonregulated Operations of Telcos	Other Interstate	Other Intrastate
B&C REVENUE						
5240			24			
5264			1			
5270	8,521,754	9,672,892				
Total Revenue	8,521,754	9,672,892	26	N/A	0	0
B&C EXPENSE						
6124						
6623						
6711						
6712						
6721						
6722						
6723						
6724						
6725						
6726						
6728						
Total Expense	N/A	N/A	N/A	N/A	0	0
B&C INVESTMENT	N/A	N/A	N/A	N/A		

NOTE: Where N/A is indicated, the requested information is either not available or not applicable.

23

South Carolina - 1992

Account #	Interstate for IXC's or Other Carriers	Intrastate for IXC's or Other Carriers	Affiliated Companies	Nonregulated Operations of Telcos	Other Interstate	Other Intrastate
B&C REVENUE						
5240			71			
5264			7			
5270	5,990,096	5,520,539				
Total Revenue	5,990,096	5,520,539	79	N/A	0	0
B&C EXPENSE						
12 6124						
13 6623						
14 6711						
15 6712						
16 6721						
17 6722						
18 6723						
19 6724						
20 6725						
21 6726						
22 6728						
23 Total Expense	N/A	N/A	N/A	N/A	0	0
B&C INVESTMENT	N/A	N/A	N/A	N/A		

NOTE: Where N/A is indicated, the requested information is either not available or not applicable.

Tennessee - 1992

Account #	Interstate for IXC's or Other Carriers	Intrastate for IXC's or Other Carriers	Affiliated Companies	Nonregulated Operations of Telcos	Other Interstate	Other Intrastate
B&C REVENUE						
5240			10			
5264			0			
5270	10,929,667	5,708,760				
Total Revenue	10,929,667	5,708,760	10	N/A	0	0
B&C EXPENSE						
6124						
6623						
6711						
6712						
6721						
6722						
6723						
6724						
6725						
6726						
6728						
Total Expense	N/A	N/A	N/A	N/A	0	0
B&C INVESTMENT	N/A	N/A	N/A	N/A		

23

NOTE: Where N/A is indicated, the requested information is either not available or not applicable.

Kentucky - 1992

Account #	Interstate for IXC's or Other Carriers	Intrastate for IXC's or Other Carriers	Affiliated Companies	Nonregulated Operations of Telcos	Other Interstate	Other Intrastate
B&C REVENUE						
5240						
5264						
5270	4,906,703	2,990,608				
Total Revenue	4,906,703	2,990,608	0	N/A	0	0
B&C EXPENSE						
6124						
6623						
6711						
6712						
6721						
6722						
6723						
6724						
6725						
6726						
6728						
Total Expense	N/A	N/A	N/A	N/A	0	0
B&C INVESTMENT	N/A	N/A	N/A	N/A		

NOTE: Where N/A is indicated, the requested information is either not available or not applicable.

Southern Bell Tel. & Tel. Co.
FPSC Docket No. 920260-TL
Audit
Date: 08/16/93
Item No. 4-046
Page 1 of 2

- Request:
1. Provide the total fully distributed cost for 1992 of providing billing and collection services to the nonregulated operations of the Telephone Company.
 2. Provide the fully distributed cost for 1992 of providing billing and collection services to the nonregulated operations of the Telephone Company by each nonregulated operation.
 3. Provide the fully distributed cost for 1992 of providing billing and collection services to the nonregulated operations of the Telephone Company by each nonregulated operation by state.

All supporting documentation used to determine the fully distributed cost in the items listed above should be included with your response.

Response: The Cost Separations System allocates costs between regulated and nonregulated operations on an account and cost pool basis rather than on a product or service basis. To the extent the costs of a particular product or service (i.e. billing and collecting) are segregated into separate costs pools, such costs can be identified specifically to that product or service. If a separate cost pool is not established within each account for a particular product or service, the fully distributed costs of that product or service cannot be identified. With the exception of costs included in Account 6623, costs associated with billing and collecting operations are not specifically identified in our accounting systems. Billing and collecting costs included in Account 6623 are identified in a separate cost pool and are allocated between regulated and nonregulated operations based on the ratio of bill lines printed. The costs associated with nonregulated operations in total were provided in response to Item No. 4-032. These costs are not identifiable by separate product or service. The other primary costs, billing and collecting costs are recorded in Accounts 6124 and 6724, and are commingled with other customer service related computer costs. Therefore, the amount attributable to billing and collections cannot be segregated. All of these customer

BST
Billing and Collection
Source: Richard from Affiliate

W. P. No.	4-6
ACCOUNTANT	MC
DATE	10/18/93

Southern Bell Tel. & Tel. Co.
 FISC Docket No. 920260-TL
 Audit
 Date: 03-01-93
 Amended Response to
 Item No. 4-019
 Page 1 of 1

Request: Identify any services purchased by the regulated operations from affiliates for use in providing billing and collection services.

A. Identify the specific service purchase, the affiliated vendor and the cost incurred in 1990, 1991 and 1992.

B. Explain how the amount billed to the regulated operations was determined.

Response: No services were purchased by the regulated operations from affiliates for use in providing billing and collection services.

Date Provided: March 24, 1993

Source: South Bell 4-019
 Purpose: To identify services purchased by the regulated operations from affiliates for use in providing Billing and Collection services.
 Comments: If any services were purchased by the regulated operations from affiliates for use in providing Billing and Collection services, the amount billed to the regulated operations was determined.

BST
Billing and Collection
CAM Memo

W. P. No.	4-7
ACCOUNTANT	PDG
DATE	10/18/93

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CAM MEMO

The only identifiable Billing and Collection expenses are accounted for in Account 6623, Cost Pool 03, "Billing and Collection Operations". The applicable CAM page appears on WP 4-8. The basis for apportionment to regulated/nonregulated is analysis of bill lines printed. As the response to data request 4-048 exhibited on WP 4-9 indicates there have been no CAM changes to Account 6623, Cost Pool 03 since the inception of the CAM.

One proposed change in the procedure for allocating Billing and Collection costs was noted upon review of the independent auditors workpapers. The proposed change is discussed in the memo on WP 4-10 which was prepared by the C&L auditors. The change deals with the calculation of the ratio used to allocate costs from Account 6623, Cost Pool 03 to nonregulated operations. The methodology used to allocate costs to nonregulated operations is to get the ratio of nonregulated bill lines printed to total bill lines printed. Total bill lines printed include common lines which can be attributed both to regulated and nonregulated operations. Common lines include name, address, blank lines, headers, memos, etc. Using the current methodology the cost allocated to nonregulated operations would be too low. The correct calculation of the percentage nonregulated bill lines printed would be, nonregulated bill lines printed divided by (Total bill lines printed less common bill lines printed).

BST issued a Design Change Proposal exhibited on WP 4-11 to correct this problem in September, 1992. The auditor discussed the Design Change Proposal with Mr. John Mast of BST on August 16, 1993. Mr. Mast indicated that the Design Change Proposal had not been implemented. A finding will be taken regarding this matter.



BST
 Billing and Collection
 Set of CAM Procedures for Account 6623, Cost Pool 03
 YE 12/31/92

W. P. No. 4-13
 ACCOUNTANT PDG
 DATE 10/18/93

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ACCOUNT 6623, COST POOL 03 REGULATED AND NONREGULATED DOLLARS FLORIDA 1992

	B 1 Regulated	C 2 Nonregulated	D 3 Total
January		\$	\$
February			
March			
April			
May			
June			
July			
August			
September			
October			
November			
December		-	-
TOTALS		1	2

E F G H I
 REGULATED AND NONREGULATED BILL LINES PRINTED
 4 5 6 7 (5%) 8 (7X)
 Abatig

January
 February
 March
 April
 May
 June
 July
 August
 September
 October
 November
 December
 TOTALS

FOIK04W 004406

34

20J

10-12-93 04:54 PM



Sample Selection Method: It was decided to use Florida data to test the CAM procedure since it contains 35.2% of the population in 1992. 10/11/93

Source: Data Request 4/10/93

Purpose: For review on a test basis the allocation of costs from regulated to nonregulated operations and determine if the CAM procedure was followed.

Scope: Account 6603 Cat Pool 03 for Florida for 1992.

Conclusion: It appears that CAM procedure was followed to allocate costs from regulated to nonregulated operations for account 6603, Cat Pool 03. The discrepancies noted in September and December were adequately explained by the Company. The Company explanations are included on WP 4-3a. RW 11/1/93

✓ Calculated nonregulated amount agrees to actual nonregulated allocation. 10/14/93
* Calculated regulated amount does not agree to actual nonregulated allocation. RW 10/18/93

Southern Bell Tel. & Tel. Co.
 FPSC Docket No. 920260
 Audit
 Date: 10/28/93
 Item No. 4-051
 Page 1 of 1

Request: Provide journal entries and an explanation to support the amount of expense allocated to nonregulated operations for account 6623 cost pool 03 for Florida for the months of September and December 1992.

Response: The amount of expense allocated to nonregulated operations for Account 6623 Cost Pool 03 for Florida for the months of September and December, 1992 was derived as follows:

	<u>B</u> <u>September</u>	<u>C</u> <u>December</u>
16 Nonreg bill lines		
17 Total bill lines		
Nonreg/Total bill lines ratio	1.7133†	1.7016†
19 Total expense in cost pool		
Nonreg/Total bill lines ratio	x <u>1.7133†</u>	x <u>1.7016†</u>
21 Allocated nonreg expense		
Adjustments (see NOTE and attachments)	<u>(181,417)</u>	<u>(145,771)</u>
24 Nonreg amount in cost pool	\$	

NOTE: The September adjustment was necessary to correct for the impact of erroneous bill lines count in the preceding month. The amount of the December adjustment represents the amount allocated to nonregulated as a result of a MemoryCall tariff, so the adjustment to this cost pool was necessary to eliminate a duplicate allocation of nonregulated costs related to MemoryCall. See attached.

The attachment is being sent in the overnight mail on November 11, 1993.

Date Provided: November 11, 1993

FB1K04W 004483

ATTACHMENT I

The following describes the calculations needed to correct the billed-line errors.

		FLORIDA				
	BASIC	NONBASIC	MC	OTHER	TOTAL	
8	Original					
9	S/B	Same	Same		Same	
	Original Ratio - BIW	7540 - 6623 - Prod - 104			.0327786141	
	New Ratio - BIW	Same-----			.0153887563	
	Diff.	BIW	Same-----		.0173898578	
	Original Ratio - MC	7540 - 6623 - Prod - 107			.0014336111	
	New Ratio - MC	Same-----			.Same-----	
	Diff.	MC	Same-----		.0	
	Original Ratio - NBIW	7540 - 6623 - Prod - 147			.0000425967	
	New Ratio - NBIW	Same-----			.Same-----	
	Diff.	NBIW	Same-----		.0	

Basic Inside Wire (104) NR Adjustment: BIW over-allocated in August, thus subtract:

21	August Expense:	7540 CP03 \$		x .0173898578 =
22		6623 CP03 \$		x .0173898578 =

MemoryCall (107) NR Adjustment: Not affected, thus make no adjustment.

Non Basic Inside Wire (147) - Adjustment not needed.

File Code 794 0100

October 7, 1992

To: Bonnie Pares
From: Ross Martin *RM*
CC: Mike Pritchett
Gordon Patterson
Subject: Table Entry Errors - August

Erroneous input data was received for billed-line calculations in August which were used to update T-DACAT tables in Florida. This overstated Basic Inside Wire expense in Accounts 6623 and 7540.

Would you please make the following entry to correct the above. Attachment 1 details the supporting calculation. Please call Gordon Williams at (404) 529-6290 if you have any questions.

FLORIDA ADJUSTMENT

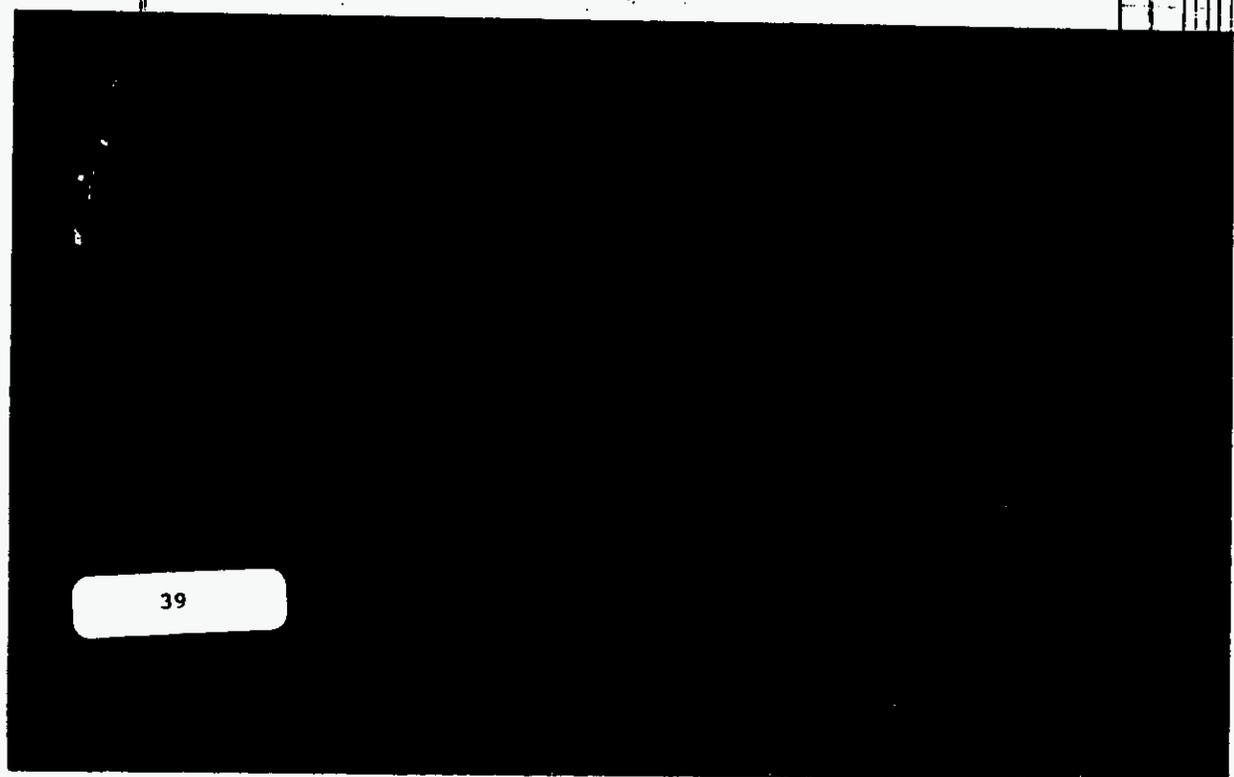
15	DEBIT	7540 CP03 Reg \$	\$
16		6623 CP03 Reg \$	
17	CREDIT	7540 CP03 NR 104	
18		6623 CP03 NR 104	

CREDIT ADJUSTMENTS TO							RE: MemoryCall B&C Tariff
STATE	ACCT.	SRC	CP	SP	PRODUCT	AMOUNT	F
AL	6623.0000		03	14	107		
				15			
				16			
				24			
LA	6623.0000		03	14	107		
				15			
				16			
				24			
MS	6623.0000		03	14	107		
				15			
				16			
				24			
FL	6623.0000		03	14	107		
				15			
				16			
				24			
GA	6623.0000		03	14	107		
				15			
				16			
				24			
SC	6623.0000		03	14	107		
				15			
				16			
				24			

C

C

S. J. ...
 R. J. ...



BS1
Billing and Collection
Affiliate Billing (ABBS)

W. P. No. 4-14

ACCOUNTANT DJG

DATE 10/19/93

**BST
AFFILIATE BILLING**

BST bills its affiliated companies using the Authority Based Billing System (ABBS) for billing and collection services provided to the affiliates. In 1992 BST provided billing and collection services to these three affiliates excluding BAPCO:

BellSouth Advanced Networks (BSAN)
BellSouth Communications Systems (BCS)
BellSouth Financial Services Corporation (FINS)

The cost of billing and collection services provided to BAPCO is included in the negotiated contract for the directory publishing arrangement between BAPCO and BST. For all affiliated companies except BAPCO billing and collecting service is provided only in limited situations upon special request of the affiliate's customer.

Mr. Jim Byrd of the Comptrollers Department provided the auditor with the ABBS bills to BSAN on 8/31/93. It appears that BSAN is billed on a monthly basis.

Mr. Jim Byrd of the Comptrollers Department provided the auditor with the ABBS bill to BCS on 8/30/93. He stated that this bill was for services provided from 1/1/92 to 6/30/93. Mr. Byrd was asked why the charges were not billed in 1992. He responded that BST could not collect the necessary data to bill BCS. BST then asked BCS to provide the number of bills which BST had printed for them. BCS responded with the number of bills and BST applied rates per cost studies and billed BCS in August 1993 for 1992 services. The BCS ABBS bill is exhibited on WP 4-15. A finding will be taken regarding the untimely billing and the lack of necessary information bill BCS.

ABBS bills to FINS for 1992 were provided by the Company and appear to be billed in a timely manner.

RUN DATE: 00-19-93

BELLSOUTH TELECOM., INC.

FORM: NP-123

BILLING MONTH: 00-93 TIME: 20:44:10

AUTHORITY BASED BILLING SYSTEM

CYCLE NO: 4

ISD CM02

BILLING SUMMARY

PAGE: 114

AUTHORITY NUMBER - 000003052
BILLED COMPANY / SUBCUSTOMER
BELLSOUTH COMM. SYS., INC
MONTH LAST BILLED: 07-93

DESCRIPTION OF SERVICE PROVIDED:
BILLING OF BCS IN REGION
CUSTOMERS VIA CRIS - BILLING
& COLLECTION PER CONTRACT
(MONTHLY MTHCE ACCTS)
TRANSMISSION OF DATA FROM
ROANOKE TO "BIG" BLC INTERFACE
GATEWAY A BST SYS INTO CRIS

BELLSOUTH TELECOM., INC.
PROJECT MANAGER:
GEORGE FREDRICK
12000 SDC
675 W PEACHTREE ST.
ATLANTA, GA. 30375
404-520-7161

BILLED COMPANY
PROJECT MANAGER:
BRAIN STREET
1936 BLUE HILLS DR
P. O. BOX 5455
ROANOKE, VA 24012
703-983-6133

PRIMARY COSTS

REPORTED CHARGES

BENEFIT LOADINGS

01 PAYROLL
02 SUPPLY DISB
03 BLDG OPERATIONS
04 ADMIN SERVICES
05 CENT. DATA PROC.
06 MOTOR VEHICLE
07 AVIATION & TRAINING
08 ENGINEERING
09 PLANT LABOR
10 PLANT OVN-SUPER
11 PLANT OVN-OTHER
12 MATERIAL/MARTA
13 OP. EXP. PENSIONS
14 SUPPLY EXPENSE
15 SALVAGE
16 JOURNAL TRMS
17 MISCELLANEOUS

20 TOTALS (LN 01-17) \$
21 GRAND TOTAL \$
22 PERCENT BILLABLE
23 PRIMARY COSTS BILLED \$

BILLING ADJUSTMENTS INCLUDED IN LN 01-17

24 DEBIT ADJUSTMENTS \$
25 CREDIT ADJUSTMENTS \$

TOTAL SALARY CHARGES INCLUDED IN LN 01-17

26 SALARY AND WAGES \$

APPROVED: _____
PROJECT MANAGER

OVERHEADS

CR ACCOUNT

CORPORATE OPERATIONS

30 EXECUTIVE 6711.0000 \$
31 PLANNING 6712.0000
32 ACCT. & FINANCE 6721.0000
33 EXTNL RELATIONS 6722.0000
34 HUMAN RESOURCES 6723.0000
35 INFORMATION MGMT 6724.0000
36 LEGAL 6725.0000
37 PROCUREMENT 6726.0000
38 OTH GEN. & ADMIN. 6728.9000
39 RESERVED

40 TOTAL-CORP OPERATIONS OVN \$

PLANT NONSPECIFIC OPERATIONS

41 PROVISIONING 6512.1100 \$
42 NETWORK ADMIN. 6532.2000
43 TESTING 6533.1000
44 PLANT OPER ADMIN. 6534.0000
45 ENGINEERING 6535.0000

46 TOTAL-PLANT NONSPEC OPER OVN \$

47 TOTAL-ALL SBM OVERHEADS (LNS 40 + 46)

INVESTMENT RELATED COSTS

50 RET ON INVESTMENT 5240.91/99 \$
51 INCOME TAX ON ROI 5240.91/99
52 PROPERTY TAXES 5240.91/99
53 DEP/AMORT EXPENSE 5240.91/99
54 CAPITAL STOCK TAX 5240.91/99
55 PLANT SPEC. OPER. 5240.91/99

56 TOTAL-INVESTMENT RELATED COSTS (LN 50-55) \$

60 TOTAL CHARGES (LNS 23+47+56) \$

42 FLOAT CHARGE \$
63 ADJS TO REPORTED - UNLOADED \$
64 ADJS TO OVERHEAD - UNLOADED \$

70 ***** TOTAL PAYABLE (LNS 60+61+62+63+64) ***** \$

RUN DATE: 00-19-93

BELLSOUTH TELECOM., INC.

FORM: MP-1235

BILLING MONTH: 00-93 TIME: 20:44:10

AUTHORITY BASED BILLING SYSTEM

CYCLE NO: 46

ISD CM02

BILLING DETAIL

PAGE: 1199

AUTHORITY NUMBER - 000003052

CHARGES FOR BILLING MONTHS:

L

M

N

SOURCE	RC- AREA CHARGED	RC- ORIG.	ACCOUNT	FUNC CODE/EC	JOB STAT	EXTC	EMI	ADJ	REPORTED AMOUNT	BENEFIT# LOADING	BILLED AMOUNT	OCBI	YR PL	AREA NO.	DIST
55	PL-SP-OP	TOTAL												
42	FLOAT	NR	10XX00000 0XX00000 52649100	STCB	-			CY7 R							
42	FLOAT	TOTAL												
	TOTAL												

RUN DATE: 08/19/93

BELLSOUTH TELECOM., INC.

FORM: MP-1240

BILLING MONTH: 08-93 TIME: 20:52:54

AUTHORITY BASED BILLING SYSTEM

CYCLE NO: 46

ISD CM02

AUTHORITY DATA BASE PRINT - YEAR TO DATE

PAGE: 714

AUTHORITY NUMBER - R0M003052

DATE AUTHORITY ESTABLISHED: 07/07/93

DATE AUTHORITY LAST REVISED: 07/20/93

SECTION 1 : LAST UPDATE INFORMATION
BILLING AUTHORITY NO. R0M003052
LAST TYPE UPDATE = CHANGE
EFFECTIVE BILLING MONTH = 08/93
CLOSE DATE = OPEN

SECTION 4 : BILLED COMPANY INFORMATION
4.1 BILLED CO. / SUBCUS. CODE & NAME
0019 BELLSOUTH COMM. SYS., INC
NONE

SECTION 5 : BILLING COMPANY INFORMATION
5.1 BELLSOUTH TELECOM. PROJECT MANAGER
NAME : GEORGE FREDRICK
ADDR1: 12480 SBC
ADDR2: 675 W PEACHTREE ST.
ADDR3: ATLANTA, GA. 30375
PHONE: 404-520-7161

SECTION 2 : BILLING MODE
BILLING MODE = ACTUAL

4.2 BILLED COMPANY PROJECT MANAGER
NAME : BRAIN STREET
ADDR1: 1936 BLUE HILLS DR
ADDR2: P. O. BOX 5455
ADDR3: ROANOKE, VA 24012
PHONE: 703-983-6133

5.2 BILLING PERCENTAGE:
100.0000 %

SECTION 3 : SERVICE INFORMATION
3.1 DESCRIPTION OF SERVICE
BILLING OF BCS IN REGION
CUSTOMERS VIA CRIS - BILLING
& COLLECTION PER CONTRACT
(MONTHLY MTHCE ACCTS)
TRANSMISSION OF DATA FROM
ROANOKE TO "BIG" BLS INTERFACE
GATEWAY A BST SYS INTO CRIS

4.3 BILLED COMPANY RESPONSIBILITY CODE

4.4 DISTRIBUTION PERCENTAGES

3.2 ESTIMATED ANNUAL COST = 0 4.00 ESTIMATED ANNUAL COST UNL = 0
3.3 ABBREVIATED DESCRIPTION : CRIS BILLI

SECTION 5 : BILLING COMPANY INFORMATION (CONTINUED)

5.4 AREAS ORIGINATING CHARGES AND THE RENTS

5.5 DIRECT INVESTMENTS SUPPORTING THE SERVICE

AREA	Y/N	AREA	Y/N
NO	Y	LA	N
AL	N	MS	N
FL	N	NC	N
GA	N	SC	N
KY	N	TN	N

NO DIRECT INVESTMENTS REPORTED

SECTION 6 : CONTROLLERS INFORMATION

6.1 OVERHEADS		INVESTMENT RELATED LOADINGS		OTHER LOADINGS	
Y B. EXECUTIVE	Y I. PROCUREMENT	Y Q. RETURN ON INVESTMENT	Y W. RESERVED		
Y C. PLANNING	Y J. OTH GEN. & ADMIN	Y R. INCOME TAX ON ROI			
Y D. ACCT. & FINANCE		Y S. PROPERTY TAX	Y X. FLOAT SURCHARGE ON TOTAL		
Y E. EXTERNAL RELATIONS	Y L. PROVISIONING	Y T. DEP/AMORT EXPENSE			
Y F. HUMAN RESOURCES	Y M. NETWORK ADMIN	Y U. CAPITAL STOCK TAX			
Y G. INFORMATION MGMT	Y N. TESTING	Y V. PLANT SPEC. OPER.			
Y H. LEGAL	Y O. PLANT OPER ADMIN.				
	Y P. ENGINEERING				

RUN DATE: 08/19/93
 BILLING MONTH: 08-93 TIME: 20:52:54
 ISD CH02

BELLSOUTH TELECOM., INC.
 AUTHORITY BASED BILLING SYSTEM
 AUTHORITY DATA BASE PRINT - YEAR TO DATE
 BILLED CHARGES SUMMARY

FORM: MP-1240
 CYCLE NO: 46
 PAGE: 715

AUTH NUMBER -RDM003052 CATEGORY	COMPANY TOTALS			BILLED CHARGES				
	REPORTED CHRGS	BENEFIT CHRGS	BILLED CHRGS	HEADQUARTERS	ALABAMA	FLORIDA	GEORGIA	KENTUCKY
01 PAYROLL	4,810.08	1,617.69	6,427.77	6,427.77	0.00	0.00	0.00	0.00
02 SUNDRY DISB	4,810.08	0.00	4,810.08	4,810.08	0.00	0.00	0.00	0.00
03 BLDNG OPERATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
04 ADMIN SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 CENT. DATA PROC.	1,202.52	202.21	1,404.73	1,404.73	0.00	0.00	0.00	0.00
06 MOTOR VEHICLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
07 PLANE/SPL TOOLS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
08 ENGINEERING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
09 PLANT LABOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10 PLANT OVH-SUPER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11 PLANT OVH-OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12 MATERIAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 ABC BILLING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14 SUPPLY EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15 SALVAGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16 JOURNAL TRANS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17 MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20 TOTAL (LNS 1-17)	10,822.68	1,819.90	12,642.58	12,642.58	0.00	0.00	0.00	0.00
24 *DEBIT ADJUST.	12,642.58							
25 *CREDIT ADJUST.	0.00							
26 SALARY AND WAGES			5,411.34	5,411.34	0.00	0.00	0.00	0.00
30 EXECUTIVE			97.78	97.78	0.00	0.00	0.00	0.00
31 PLANNING			35.34	35.34	0.00	0.00	0.00	0.00
32 ACCT. & FINANCE			316.60	316.60	0.00	0.00	0.00	0.00
33 EXTNL RELATIONS			52.11	52.11	0.00	0.00	0.00	0.00
34 HUMAN RESOURCES			279.01	279.01	0.00	0.00	0.00	0.00
35 INFORMATION MGMT			529.95	529.95	0.00	0.00	0.00	0.00
36 LEGAL			52.50	52.50	0.00	0.00	0.00	0.00
37 PROCUREMENT			19.88	19.88	0.00	0.00	0.00	0.00
38 OTH GEN & ADMIN			37.11	37.11	0.00	0.00	0.00	0.00
39 RESERVED			0.00	0.00	0.00	0.00	0.00	0.00
40 TOTAL CORP OPER OVH			1,420.28	1,420.28	0.00	0.00	0.00	0.00
41 PROVISIONING			0.00	0.00	0.00	0.00	0.00	0.00
42 NETWORK ADMIN			0.00	0.00	0.00	0.00	0.00	0.00
43 TESTING			0.00	0.00	0.00	0.00	0.00	0.00
44 PLANT OPER ADMIN.			0.00	0.00	0.00	0.00	0.00	0.00
45 ENGINEERING			0.00	0.00	0.00	0.00	0.00	0.00
46 TOTAL PL NONSPEC OPER OVH			0.00	0.00	0.00	0.00	0.00	0.00
47 TOTAL ALL S & W OVERHEADS (LNS 40+46)			1,420.28	1,420.28	0.00	0.00	0.00	0.00
50 RET ON INVESTMENT			560.51	560.51	0.00	0.00	0.00	0.00
51 INCOME TAX ON ROI			208.23	208.23	0.00	0.00	0.00	0.00
52 PROPERTY TAX			79.86	79.86	0.00	0.00	0.00	0.00
53 DEP/AMORT EXPENSE			1,122.53	1,122.53	0.00	0.00	0.00	0.00
54 CAPITAL STOCK TAX			0.00	0.00	0.00	0.00	0.00	0.00
55 PLANT SPEC. OPER.			1,653.00	1,653.00	0.00	0.00	0.00	0.00
56 TOTAL (LNS 50-55)			3,624.93	3,624.93	0.00	0.00	0.00	0.00
60 TOT BILLED CHRGS			17,687.79	17,687.79	0.00	0.00	0.00	0.00
61 RESERVED			0.00	0.00	0.00	0.00	0.00	0.00
62 FLOAT CHARGE			464.41	464.41	0.00	0.00	0.00	0.00
63 ADJ TO REP-UNLOAD			0.00	0.00	0.00	0.00	0.00	0.00
64 ADJ TO OVH-UNLOAD			0.00	0.00	0.00	0.00	0.00	0.00
70 TOTAL (LNS 60-64)			18,152.20	18,152.20	0.00	0.00	0.00	0.00

0.00

RUN DATE: 08/19/93
 BILLING MONTH: 08-93 TIME: 20:52:54
 ISD CH02

BELLSOUTH TELECOM., INC.
 AUTHORITY BASED BILLING SYSTEM
 AUTHORITY DATA BASE PRINT - YEAR TO DATE
 BILLED CHARGES SUMMARY

FORM: HP-1240
 CYCLE NO: 46
 PAGE: 716

AUTH NUMBER -RDM003052 CATEGORY	COMPANY TOTALS			BILLED CHARGES				
	REPORTED CHRGs	BENEFIT CHRGs	BILLED CHRGs	LOUISIANA	MISSISSIPPI	N. CAROLINA	S. CAROLINA	TENNESSEE
01 PAYROLL	4,810.08	1,617.69	6,427.77	0.00	0.00	0.00	0.00	0.00
02 SUNDRY DISB	4,810.08	0.00	4,810.08	0.00	0.00	0.00	0.00	0.00
03 BLDNG OPERATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
04 ADMIN SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 CENT. DATA PROC.	1,202.52	202.21	1,404.73	0.00	0.00	0.00	0.00	0.00
06 MOTOR VEHICLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
07 PLANE/SPL TOOLS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
08 ENGINEERING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
09 PLANT LABOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10 PLANT OVH-SUPER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11 PLANT OVH-OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12 MATERIAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 ABC BILLING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14 SUPPLY EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15 SALVAGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16 JOURNAL TRANS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17 MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20 TOTAL (LNS 1-17)	10,822.68	1,819.90	12,642.58	0.00	0.00	0.00	0.00	0.00
24 *DEBIT ADJUST.	12,642.58							
25 *CREDIT ADJUST.	0.00							
26 SALARY AND WAGES			5,411.34	0.00	0.00	0.00	0.00	0.00
30 EXECUTIVE			97.78	0.00	0.00	0.00	0.00	0.00
31 PLANNING			35.34	0.00	0.00	0.00	0.00	0.00
32 ACCT. & FINANCE			316.60	0.00	0.00	0.00	0.00	0.00
33 EXTNL RELATIONS			52.11	0.00	0.00	0.00	0.00	0.00
34 HUMAN RESOURCES			279.01	0.00	0.00	0.00	0.00	0.00
35 INFORMATION MGMT			529.95	0.00	0.00	0.00	0.00	0.00
36 LEGAL			52.50	0.00	0.00	0.00	0.00	0.00
37 PROCUREMENT			19.88	0.00	0.00	0.00	0.00	0.00
38 OTH GEN & ADMIN			37.11	0.00	0.00	0.00	0.00	0.00
39 RESERVED			0.00	0.00	0.00	0.00	0.00	0.00
40 TOTAL CORP OPER OVH			1,420.28	0.00	0.00	0.00	0.00	0.00
41 PROVISIONING			0.00	0.00	0.00	0.00	0.00	0.00
42 NETWORK ADMIN			0.00	0.00	0.00	0.00	0.00	0.00
43 TESTING			0.00	0.00	0.00	0.00	0.00	0.00
44 PLANT OPER ADMIN.			0.00	0.00	0.00	0.00	0.00	0.00
45 ENGINEERING			0.00	0.00	0.00	0.00	0.00	0.00
46 TOTAL PL NONSPEC OPER OVH			0.00	0.00	0.00	0.00	0.00	0.00
47 TOTAL ALL S & W OVERHEADS (LNS 40+46)			1,420.28	0.00	0.00	0.00	0.00	0.00
50 RET ON INVESTMENT			560.51	0.00	0.00	0.00	0.00	0.00
51 INCOME TAX ON ROI			208.23	0.00	0.00	0.00	0.00	0.00
52 PROPERTY TAX			79.86	0.00	0.00	0.00	0.00	0.00
53 DEP/AMORT EXPENSE			1,122.53	0.00	0.00	0.00	0.00	0.00
54 CAPITAL STOCK TAX			0.00	0.00	0.00	0.00	0.00	0.00
55 PLANT SPEC. OPER.			1,653.80	0.00	0.00	0.00	0.00	0.00
56 TOTAL (LNS 50-55)			3,624.93	0.00	0.00	0.00	0.00	0.00
60 TOT BILLED CHRGs			17,687.79	0.00	0.00	0.00	0.00	0.00
61 RESERVED			0.00	0.00	0.00	0.00	0.00	0.00
62 FLOAT CHARGE			464.41	0.00	0.00	0.00	0.00	0.00
63 ADJ TO REP-UNLOAD			0.00	0.00	0.00	0.00	0.00	0.00
64 ADJ TO OVH-UNLOAD			0.00	0.00	0.00	0.00	0.00	0.00
70 TOTAL (LNS 60-64)			18,152.20	0.00	0.00	0.00	0.00	0.00

0.00

Source: Mr. Jim Boyd of BSI's Contracting Office
Reviewed for accuracy of the above info. to BCS upon
properly advised.

Source: 1992 NDS Bill to PCS.

Conclusion: It appears that BCS was not killed until
August 1992 on basis provided by BSI from
1/192 to 6/30/93. Also, BSI did not have
the necessary data to kill BCS. See memo
on VP 4-4 for more detail of findings and
be taken regarding this matter. 10/11/93

BST

Billing and Collection

Reorganization Report on Assignment of Cost

W. P. No.	4-19
ACCOUNTANT	ADG
DATE	10/15/92

Southern Bell Tel. & Tel. Co.
 FISC Docket No. 920260-TL
 Audit
 Date: 10-26-92
 Item No. 4-007
 Page 1 of 1

Request: Explain how the assignment of billing and collection costs was affected by reorganization which took place in 1991.

Response: Each state has a billing and collecting operation. The reorganization of the legal entities had no effect on the individual operations.

Public Data Request 4-007

Purpose: to document the effect of the reorganization of BST on the Billing and Collection system

BST
Billing and Collection
NBV

W. P. No.	4-19
ACCOUNTANT	HDG
DATE	10/19/93

NEW BILLING VENTURES (NBV)
INTERVIEW WITH KATHY PETERSON 9/1/93

The interview was attended by Paul Greene, Kathy Peterson, Ferrell Skinner and Gail Barber.

Ms. Peterson explained that NBV would be provided to customers who desired BST billing services as well as customers under the A37 tariff for enhanced service providers. As of 9/1/93 NBV is being provided to 1 customer, Innotrak, who provides the caller ID box in Tennessee and North Carolina. Trials for this NBV began on 8/1/93 and are scheduled to last for six months. Also, one hospital in Florida is negotiating with BST for NBV services.

NBV services provided to A37 tariff customer would be considered regulated while all other NBV services will be considered nonregulated.

Ms. Peterson stated that BST would require no additional plant to offer NBV. BST will track the % of plant actually utilized by NBV and allocate the amount associated with nonregulated operations monthly. All expense incurred as a result of providing NBV to A37 tariff customers will be regulated and expense incurred for providing NBV to other customers will be nonregulated.

BST plans to offer NBV in all nine states. Two types of NBV service will be offered. Outside the envelope billing which will be totally separate from the telephone bill and inside the envelope billing which will contain a special page in the end user's telephone bill. The Company indicated that it would seek state PSC approval before offering inside the envelope billing. Telephone service will not be effected by nonpayment of any inside the envelope billing.

Long run incremental costing will be used for management purposes and the fully distributed cost methodology will be used to allocate costs to the nonregulated service.



BST
Billing and Collection

C&L Workpaper Re: Account 6623, Cost Pool 03

W. P. No.	4-10
ACCOUNTANT	FDG
DATE	10/18/93

Prepared by C&L

BLS 86-111
Account 6623 CP03 - Customer Services
12/31/92

Account 6623 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 carrier sales and nonregulated customer services directly reported to reg/nonreg function. Cost pool 03 of this account relates to the billing and collection operations.

The basis for apportionment to reg/nonreg is an analysis of bill lines printed. This information is compiled from the CRIS system via report MP-2189 which is printed each billing cycle. The RAOS manually accumulate each billing period on report RF1313 which breaks out the nonreg bill lines (Basic ISW, Non-basic ISW, and MemoryCall) to compute the ratio of nonreg bill lines to total bill lines.

The MP-2189 is a result of the CRIS system and is tested through ITAS testing and through the revenue CARTs. C&L performed detailed fluctuation analysis of cost pool 03 on a monthly basis by state. We examined fluctuations of total dollars and the nonreg ratio (see w/p 1322). C&L also recalculated the nonreg ratios from the RF1313's on a test basis and compared them to the CSS data dumps to ensure accurate update.

C&L reviewed the methodology used to compile the MP-2189 from CRIS. We spoke with Lee Johnston (205-988-6114), noting that the current program includes "common lines" in the "total lines". "Common lines" are those that can be attributed to both reg and nonreg, i.e., address, headers, blank lines, memos, etc. This could distort the reg/nonreg ratio as the true ratio should be nonreg lines divided by nonreg plus reg lines. A Design Change Proposal (DCP) was issued in September, 1992 (effective January, 1993) that changes the MP-2189 program to delete all address lines, headers and blank lines from the bill line count. This would leave only reg and nonreg line items in the ratio calculation. C&L concurs with this treatment. (See w/p 1322)

C&L spoke with Jim Byrd (205-977-3213) to determine the necessity of a retroactive adjustment for 1992. Per C&L's conversation, the information needed to recalculate the total lines for 1992 based on the new method is unavailable. C&L examined the ratio in effect in 1993 and determined there was not a significant fluctuation between the old method and the new method therefore, a retroactive adjustment does not appear necessary. (See w/p 1322a)

Source: C&L 1993 audit workpapers

Purpose: To document C&L's method of allocating costs to nonregulated operations from account 6623, Cost Pool 03.

BSI
 Building and Collision
 Documentation of Seign Change Proposal

W. P. No. 4-11
 ACCOUNTANT DC
 DATE 12/18/93

11-14-94 09:32AM FROM: 10 BILLYM
 IN: 2106010128 FROM: 613
 FILE: DCRBILL STPCS 1
 REPROD BY Admin.
 A400928 AT USWA/002

DESIGN CHANGE PROPOSAL
 CSM/798 REQUESTS ATTACHMENT 1

CONTRACT PROGRAM REQUESTS PROPOSING A REQUEST OR FROM 021188, "BILL PROCESSING STATISTICS" THIS REQUEST CONTAINS A COPY OF THE TOTAL BILL LINES PRINTED. THE TOTAL BASIC CHARGE VOUCHER BILL LINES, THE TOTAL NON-BASIC CHARGE VOUCHER BILL LINES, AND THE MEMORICALLY BILL LINES, THE FOLLOWING NOTIFICATIONS SHOULD BE MADE FOR NOVEMBER, 1993, BILLING AT THE REQUEST OF CSM/798:

1. REQUEST 021188 SHOULD BE MODIFIED TO INCLUDE COPIES OF PUBLIC MEMORICALLY BILL LINES BY STATE AND BY MONTH.
2. THE MEMORICALLY FOR THE TOTAL BILL LINES PRINTED SHOULD BE REVISED TO NOT ONLY INCLUDE BLANK LINES BUT ALSO INCLUDE HEADERS, MEMOS (FOR YOUR INFORMATION LINES) AND ADDRESS LINES (SEE ATTACHMENT 2).
3. FOR REQUEST ONLY SHOULD THE FOLLOWING NOTIFICATIONS BE MADE (SEE ATTACHMENT 3):
 - a. THE MEMORICALLY FOR THE TOTAL BILL LINES PRINTED SHOULD BE REVISED TO NOT ONLY INCLUDE BLANK LINES BUT ALSO INCLUDE HEADERS, MEMOS (FOR YOUR INFORMATION LINES), AND ADDRESS LINES.
 - b. REQUEST 021188 SHOULD BE MODIFIED TO INCLUDE OTHER NUMBERED BILL LINES. OTHER NUMBERED BILL LINES PRINTED ARE THE OTHER PRODUCT SPECIFIC LINES ON THE NUMBER PAGE THAT ARE CREDITED IN THE TOTAL BILL LINES PRINTED COPY (NUMBERED SUBTOTALS, TAXES, AND TAX SUBTOTALS).
 - c. REQUEST 021188 SHOULD BE MODIFIED TO INCLUDE COPIES FOR PUBLIC MEMORICALLY BILL LINES BY STATE AND BY MONTH.
4. FROM 021188 PRINTS WITH EACH BILLING CYCLE. THE PAGE NUMBERING ACCORDANT WITH NUMBER OF BILL LINES HAVE THE FROM 021188 IS RECEIVED. THIS MANUAL PROCEDURE IS CSM/798 REQUESTS AND HAS PRODUCED TRANSMISSION ERRORS. REQUESTS THAT FROM 021188 "BILL PROCESSING STATISTICS" BE PRINTED IN A MONTHLY CUMULATIVE REPORT.

Purpose: To document the Design Change Request on

Submitted: Bill W. H. [unclear]
 Purpose: To document the Design Change Proposal made by BSI