

Non Proprietary

BST
CENTRAL MANAGEMENT
AREA #5
DOCKET NO. 920260-TL
TEST PERIOD ENDED 12/31/92
NOVEMBER 12, 1993

Binder 2 of 2

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FPSC-RECORDS/REPORTING

Audit Disclosure 3

BellSouth Telecommunications Cost Allocation Manual does not reflect the procedure used to allocate cost to reg/nonregulated operations for some accounts.

Statement of Fact:

1. For Account 6723-Human Resources, the CAM provides for two account with one being directly assigned to regulated/non regulated, and the other allocated on the basis of salary and wages.
2. The CSS/PPS Guide call for one pool that is allocated on the basis of total salary and wages. This is the process used by the company.
3. The Company follows the procedure specified in the CSS/PPS Guide.
4. The Company's Cost Allocation Manual (CAM) identifies Account 6712 Planning as having two cost pool. One being directly assigned to reg/nonregulated operation with the other being allocated on the basis of the General Allocator.
5. The company does not follow this procedure. No cost is directly assigned. Instead the cost in the is account is allocated on the basis of the general allocator.
6. The Company's Cost Allocation Manual (CAM) show that Premise Sale cost Account 6612 is to be directly assigned to a reg/nonregulated cost pool.
7. The procedure used by the company as stated in the CSS/PPS Users guide allocates the cost "to regulated/nonregulated based on the ratio of hours reported by product in BBS on the BCI files."
8. The Company's Cost Allocation Manual (CAM) requires that the General Marketing cost pool of Account 6611 Product Management be indirectly attributed to reg/nonregulated operations using the resulting factor developed from the directly assigned pool in this account.
9. The directly assigned pool is separated into two sub pools: Direct Regulated/Nonregulatd -Product Specific, and Direct Regulated/Nonregulated -Product Non-Specific.
10. In stead of allocating the indirect cost pool using the total direct regulated/nonregulatled cost the Company assigned the cost the company based the its allocation on the Direct Regulated/Nonregulated Product Non-Specific sub pool.

Opinion: While it is recognized that the CSS/PPS Users Guide is the more detailed in its descriptive of the allocation process, it should agree with the CAM. The CAM is the basic document that is to identify the allocation process that should properly reflect the procedure being followed. There is a critical distinction between the allocation and direct assignment of cost. To miss state the CAM and indicate that cost is being directly assigned when it is in fact being allocated is miss leading.

Recommendation:

It is recommended that the CAM be corrected to properly reflect the process being used to assign cost.

DETAIL OF REGULATED AND NONREGULATED DOLLARS
 FOR YEAR-TO-DATE 1992
 EXECUTED BYRD92 FOCEXEC ON 08/31/93 AT 12.24.30

ST	MAIN	CP	REGULATED	NONREGULATED	TOTAL
FL	1180	60	5,640,704,119	0	5,640,704,119
	1181	60	-334,366,846	0	-334,366,846
	1190	60	94,574,594	0	94,574,594
	1220	01	35,942,408	-2,750	35,939,658
		02	45,306,767	3,489,921	48,796,688
		03	960,416	111,752	1,072,168
		04	256,675,516	1,316,057	257,991,573
		05	7,127,695	210,940	7,338,634
		06	11,945,980	0	11,945,980
		07	66,600,751	4,064,615	70,665,366
		08	77,830	3,156	80,986
		09	-325,945	274,931	-51,014
		10	59,681,165	2,381,317	62,062,482
		11	179,041,409	5,515,478	184,556,887
		12	1,596	0	1,596
	1290	60	650,987	0	650,987
	1300	60	21,190,513	0	21,190,513
	1310	60	109,556	0	109,556
	1330	60	12,123,382	0	12,123,382
	1350	60	-388,260	0	-388,260
	1402	01	0	19,225,141	19,225,141
	1410	60	16,387,860	0	16,387,860
	1439	01	19,515,428	0	19,515,428
		02	21,504,713	7,072	21,511,786
		03	438,439,643	18,077,362	456,517,005
		04	196,041,771	10,792,840	206,834,610
		05	17,546,214	1,255,963	18,802,177
		06	80,339,958	4,872,422	85,212,380
	1500	01	64,998,901	0	64,998,901
	2111	01	611,763,074	16,392,114	628,155,188
		99	6,647,987	0	6,647,987
	2112	01	301,198,528	36,164,075	337,362,603
		02	33,505,318	2,467,989	35,973,306
		99	21,366	0	21,366
	2114	01	2,745	304	3,049
		02	31,486	2,048	33,534
	2115	05	34,852,182	3,125,484	37,977,666
		06	967,369	85,776	1,053,145
		99	50,168	0	50,168
	2116	01	586,292,180	50,248,649	636,540,828
		02	243,070,722	15,770,640	258,841,362
		03	29,961,503	2,381,443	32,342,945
		99	312,625	0	312,625
	2121	01	147,434,142	3,902,340	151,336,481
		02	4,082,296,331	20,361,038	4,102,657,369
		03	151,053,732	-3,077	151,050,655

DETAIL OF REGULATED AND NONREGULATED DOLLARS
 FOR YEAR-TO-DATE 1992
 EXECUTED BYRD92 FOCEXEC ON 08/31/93 AT 12.24.30

ST	MAIN	CP	REGULATED	NONREGULATED	TOTAL
FL	2121	04	350,542,981	32,740,325	383,283,306
		05	2,371,807,886	122,682,277	2,494,490,163
		06	213,061,933	12,294,278	225,356,211
		07	63,990,664	5,778,055	69,768,719
		99	122,198,002	0	122,198,002
	2122	01	8,000,196	526,198	8,526,394
		02	77,637,665	5,048,745	82,686,410
		03	143,018,858	9,281,671	152,300,529
		99	429,313	0	429,313
	2123	01	14,121,975	928,454	15,050,429
		02	102,455,308	6,663,677	109,118,985
		03	245,384,615	0	245,384,615
		04	199,147,602	4,238,574	203,386,176
		05	870,644	1,500,802	2,371,447
		99	4,318,195	0	4,318,195
	2124	01	17,363,029	1,050,271	18,413,299
		02	2,056,153,485	118,651,614	2,174,805,099
		03	1,785,898,109	116,247,716	1,902,145,825
		04	1,089,659	66,526	1,156,185
		99	11,496,392	0	11,496,392
	2211	01	134,495,801	238	134,496,038
		02	729,847,621	984	729,848,605
		03	763,133,044	534	763,133,578
		04	6,002,808,801	3,450	6,002,812,252
		99	79,564	0	79,564
	2212	01	447,739,561	7,793,984	455,533,545
		02	306,567,961	10	306,567,972
		03	-0	2,381,263	2,381,263
		04	9,949,446,686	178,711,875	10,128,158,561
		05	905,732,824	16,254,180	921,987,004
		06	620,259	2,114,521	2,734,781
	2215	01	46,433	0	46,433
	2220	01	436,153,392	0	436,153,392
		02	24,952,171	0	24,952,171
	2231	01	105,883,681	0	105,883,681
		02	1,969,404	0	1,969,404
	2232	01	20,626,162,747	0	20,626,162,747
		02	84,612,913	0	84,612,913
		99	954,768	0	954,768
	2311	01	8,697,912	0	8,697,912
	2341	01	76,008,813	12,166	76,020,979
	2351	01	775,252,681	0	775,252,681
		02	21,035,410	128	21,035,538
	2362	01	1,087,176,820	62,245,109	1,149,421,929
		02	142,452	0	142,452
	2411	01	1,406,021,986	0	1,406,021,986

DETAIL OF REGULATED AND NONREGULATED DOLLARS
 FOR YEAR-TO-DATE 1992
 EXECUTED BYRD92 FOCEXEC ON 08/31/93 AT 12.24.30

ST	MAIN	CP	REGULATED	NONREGULATED	TOTAL
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FL	2411	02	132,547	0	132,547
	2421	01	7,713,016,838	0	7,713,016,838
		02	1,978,657	0	1,978,657
	2422	01	10,618,945,954	0	10,618,945,954
		02	19,525,675	0	19,525,675
	2423	01	25,033,842,065	0	25,033,842,065
		02	21,203,141	0	21,203,141
	2424	01	119,506,418	0	119,506,418
		02	485,878	0	485,878
	2426	01	501,219,226	0	501,219,226
		02	1,880	0	1,880
	2431	01	52,898,100	0	52,898,100
		02	686	0	686
	2441	01	7,515,055,638	0	7,515,055,638
		02	6,976,583	0	6,976,583
	2681	01	23,282,482	1,161,376	24,443,858
		02	6,222,158	730,370	6,952,528
		03	58,387,029	3,552,862	61,939,891
		04	2,797,449	164,534	2,961,983
	2682	01	150,764,418	9,243,619	160,008,037
		04	15,819,780	405,538	16,225,318
	3100	01	-76,724,996	0	-76,724,996
		02	-217,959,961	-25,316,297	-243,276,258
		04	24,701	1,698	26,399
		05	9,139,063	816,113	9,955,176
		06	-337,184,825	-26,818,639	-364,003,464
		07	-1,442,351,909	-38,708,568	-1,481,060,478
		08	-98,357,136	-6,394,251	-104,751,387
		09	-157,305,327	-3,883,727	-161,189,054
		10	-2,121,409,014	-128,745,758	-2,250,154,772
		11	-4,210,631,565	-2,829	-4,210,634,394
		12	-2,704,048,146	-48,901,697	-2,752,949,843
		13	680,196	0	680,196
		14	-103,242,117	0	-103,242,117
		15	-102,998,871	0	-102,998,871
		16	-7,860,231,071	0	-7,860,231,071
		17	-6,169,559	0	-6,169,559
		18	160,917	0	160,917
		19	-53,388,841	-1,539	-53,390,380
		20	-551,322,062	-96	-551,322,158
		21	-882,022,492	-43,444,050	-925,466,542
		22	-696,253,100	0	-696,253,100
		23	-3,888,739,578	0	-3,888,739,578
		24	-4,124,170,367	0	-4,124,170,367
		25	-11,514,987,292	0	-11,514,987,292
		26	-64,799,137	0	-64,799,137

DETAIL OF REGULATED AND NONREGULATED DOLLARS
 FOR YEAR-TO-DATE 1992
 EXECUTED BYRD92 FOCEXEC ON 08/31/93 AT 12.24.30

ST	MAIN	CP	REGULATED	NONREGULATED	TOTAL
FL	3100	28	-265,583,288	0	-265,583,288
		29	-57,406,990	0	-57,406,990
		30	-1,818,906,603	0	-1,818,906,603
		99	-32,424,779	0	-32,424,779
	3300	01	-73,958,626	-2,011,974	-75,970,600
	3410	01	-5,144,701	-138,731	-5,283,432
		02	-4,910,391	-575,932	-5,486,323
		03	-26,946,129	-1,642,363	-28,588,492
		04	-2,005,516	-118,276	-2,123,793
	3420	01	-78,093,429	-4,788,730	-82,882,159
		04	-5,133,017	-131,683	-5,264,700
	4010	60	-1,450,254,733	0	-1,450,254,733
	4030	60	-860,718,354	0	-860,718,354
	4040	01	-661,466,649	-12,211,896	-673,678,545
	4070	60	-715,316,764	0	-715,316,764
	4080	60	-747,001,404	0	-747,001,404
	4100	02	13,607,072	987,396	14,594,468
		03	-663,896	-5,500	-669,396
		04	40,728,504	2,879,631	43,608,135
	4110	60	-2,402,532	0	-2,402,532
	4120	01	-732,027,270	-53,855,183	-785,882,453
		60	-758,433,109	0	-758,433,109
	4130	60	-1,013	0	-1,013
	4320	01	-5,517,416	0	-5,517,416
		02	-1,836,854,085	-7,066,614	-1,843,920,698
	4340	01	-37,609,918	0	-37,609,918
		02	711,581,037	64,174,127	775,755,164
		03	83,872,861	6,238,467	90,111,328
		04	-294,748,263	-2,754,773	-297,503,036
		06	-11,196,281,002	-99,820,201	-11,296,101,203
		99	-21,506,392	0	-21,506,392
	4350	60	6,258,038	0	6,258,038
	4360	01	-2,613,052	0	-2,613,052
		02	-43,519,138	-3,001,985	-46,521,122
		03	-99,207,761	-5,173,462	-104,381,222
	4370	01	-265,419,803	0	-265,419,803
	5001	60	815,789,975	308	815,790,283
		79	2,577,921	0	2,577,921
	5002	60	6,714,527	0	6,714,527
	5004	60	2,876,022	0	2,876,022
	5010	60	76,805,103	0	76,805,103
	5040	60	47,922,938	0	47,922,938
	5050	60	5,032,728	0	5,032,728
	5060	60	437,536,579	-46	437,536,533
	5069	60	-22,507	0	-22,507
	5081	60	230,946,382	-5	230,946,377

DETAIL OF REGULATED AND NONREGULATED DOLLARS
 FOR YEAR-TO-DATE 1992
 EXECUTED BYRD92 FOCEXEC ON 08/31/93 AT 12.24.30

ST	MAIN	CP	REGULATED	NONREGULATED	TOTAL
FL	5082	60	449,423,486	0	449,423,486
	5083	60	81,326,336	0	81,326,336
	5084	60	281,895,757	0	281,895,757
	5100	60	259,810,455	523	259,810,978
		79	322,282	0	322,282
	5111	60	11,484,745	0	11,484,745
	5112	60	26,488,018	0	26,488,018
	5121	60	43,153	0	43,153
	5122	60	40,785,021	4	40,785,026
	5123	60	46	0	46
	5124	60	-42	0	-42
	5125	60	11,272,087	0	11,272,087
	5128	60	-1	0	-1
	5129	60	-5,989,271	0	-5,989,271
	5160	60	3,053,916	0	3,053,916
	5230	60	247,676,744	0	247,676,744
	5240	60	6,343,198	0	6,343,198
	5261	60	267,522	0	267,522
	5262	60	327,101	0	327,101
	5263	60	12	0	12
	5264	60	23,758,156	0	23,758,156
		79	74,643	0	74,643
	5270	60	32,850,552	0	32,850,552
	5280	60	0	77,020,563	77,020,563
		79	0	-3,161,090	-3,161,090
	5301	60	-40,892,794	0	-40,892,794
	5302	60	-57,921	0	-57,921
	6112	01	7,050,852	509,354	7,560,206
		99	18,202	0	18,202
	6113	01	1,285,523	86,974	1,372,497
		02	410,961	26,449	437,409
		99	748	0	748
	6114	01	555	38	593
	6115	01	332,389	29,530	361,920
		99	342	0	342
	6116	01	677,691	43,687	721,378
		99	858	0	858
	6121	02	62,814,883	1,641,060	64,455,943
		08	3,002,718	79,680	3,082,398
		99	16,175	0	16,175
	6122	01	2,039,872	138,215	2,178,087
		99	9,600	0	9,600
	6123	02	5,448,685	211,454	5,660,139
		03	6,902,031	42,395	6,944,426
		99	104,389	0	104,389
	6124	01	767,391	22,213	789,604

DETAIL OF REGULATED AND NONREGULATED DOLLARS
 FOR YEAR-TO-DATE 1992
 EXECUTED BYRD92 FOCEXEC ON 08/31/93 AT 12.24.30

ST	MAIN	CP	REGULATED	NONREGULATED	TOTAL
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FL	6124	02	4,716,231	38,216	4,754,448
		03	4,817	5,163	9,980
		04	2,700,439	0	2,700,439
		05	15,554,613	1,622,894	17,177,508
		06	1,250,102	44,577	1,294,679
		07	19,424,962	601,352	20,026,314
		08	10,565,798	807,168	11,372,966
		10	6,295,689	325,579	6,621,268
		11	11,460,973	748,343	12,209,316
		99	13,346	0	13,346
	6211	02	30,572,016	88	30,572,104
		03	4,238,442	11	4,238,454
	6212	02	58,202,930	1,467,305	59,670,235
		03	9,485	4,446	13,931
		04	6,380,985	60	6,381,046
		05	26,768	539	27,307
	6220	01	3,139,565	0	3,139,565
	6231	01	720,464	0	720,464
	6232	01	54,622,824	0	54,622,824
		99	4,165	0	4,165
	6311	01	153,232	0	153,232
	6341	01	1,137,039	1,824	1,138,864
	6351	01	15,966,955	0	15,966,955
	6362	01	23,243,571	41,004,513	64,248,084
	6411	01	7,046,181	0	7,046,181
	6421	01	80,327,576	0	80,327,576
	6422	01	18,395,206	0	18,395,206
	6423	01	134,627,545	0	134,627,545
	6424	01	84,360	0	84,360
	6426	01	1,447,956	0	1,447,956
	6431	01	72,692	0	72,692
	6441	01	2,550,348	0	2,550,348
	6512	01	939,079	40,395	979,474
		02	2,534,518	152,158	2,686,677
	6531	01	10,291,156	51,652	10,342,808
		99	921	0	921
	6532	01	-584,788	791,628	206,841
		02	11,822,253	25,539	11,847,792
		03	16,322,121	0	16,322,121
	6533	01	32,717,217	0	32,717,217
		02	29,736,473	18,607,252	48,343,725
		03	8,373	238	8,611
	6534	02	997,792	5,033	1,002,826
		03	23,283,213	212,053	23,495,266
		04	5,890,828	0	5,890,828
		05	41,856,124	0	41,856,124

Tr. to DR # 006467

DETAIL OF REGULATED AND NONREGULATED DOLLARS
 FOR YEAR-TO-DATE 1992
 EXECUTED BYRD92 FOCEXEC ON 08/31/93 AT 12.24.30

ST	MAIN	CP	REGULATED	NONREGULATED	TOTAL
FL	6534	06	311,474	9,740	321,214
		07	5,735,683	7,919,364	13,655,048
		08	265,217	11,182	276,399
		09	759,303	90,801	850,104
		10	7,811,773	1,669,962	9,481,735
		11	-212,725	-29,996	-242,721
		99	2,241	0	2,241
	6535	01	3,265,210	90,457	3,355,666
		02	37,001,171	185,823	37,186,994
		03	34,384,315	0	34,384,315
		04	16,420	519	16,938
		06	602,856	1,698	604,555
		07	30,025	10,668	40,694
		08	487	127,035	127,522
		99	68	0	68
	6540	01	12,801,652	0	12,801,652
	6561	01	1,117,681	0	1,117,681
		02	994,001	108,578	1,102,578
		04	573	39	612
		05	434,080	39,874	473,954
		06	4,886,674	386,139	5,272,812
		07	12,834,970	344,030	13,179,000
		08	493,853	32,073	525,926
		09	2,860,890	111,759	2,972,648
		10	53,642,765	3,295,505	56,938,270
		11	70,817,578	40	70,817,617
		12	69,088,334	1,253,610	70,341,944
		13	144,197	0	144,197
		14	3,274,563	0	3,274,563
		15	107,350	0	107,350
		16	185,242,091	0	185,242,091
		17	44,078	0	44,078
		19	730,615	120	730,736
		20	2,137,207	0	2,137,207
		21	7,011,965	-419,142	6,592,823
		22	5,834,862	0	5,834,862
		23	35,468,160	0	35,468,160
		24	41,056,216	0	41,056,216
		25	122,766,190	0	122,766,190
		26	408,570	0	408,570
		28	2,083,825	0	2,083,825
		29	118,840	0	118,840
		30	12,491,112	0	12,491,112
		32	23,980,352	-2,384	23,977,968
		99	846,214	0	846,214
	6563	01	267,885	13,334	281,219

DETAIL OF REGULATED AND NONREGULATED DOLLARS
 FOR YEAR-TO-DATE 1992
 EXECUTED BYRD92 FOCEXEC ON 08/31/93 AT 12.24.30

ST	MAIN	CP	REGULATED	NONREGULATED	TOTAL
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FL	6563	02	85,262	10,037	95,299
		03	1,561,066	95,167	1,656,233
		04	61,792	3,587	65,379
		05	693,620	42,495	736,114
		09	78,068	2,008	80,076
	6564	01	0	0	0
	6565	02	3,670,747	151,960	3,822,707
	6611	01	9,311,439	460,886	9,772,325
		02	9,287,336	212,395	9,499,732
	6612	01	49,985,585	1,404,266	51,389,851
		02	47,371	0	47,371
		03	1,060,757	0	1,060,757
		05	10,684,112	66,994	10,751,105
	6613	01	14,473,003	1,058,072	15,531,075
		02	1,142,193	48,986	1,191,179
	6621	01	20,154,498	0	20,154,498
		02	195,674	6	195,681
	6622	01	58,039,042	0	58,039,042
	6623	01	43,836,785	354,881	44,191,665
		02	4,960,984	562,296	5,523,280
		03	122,919,837	1,935,815	124,855,652
		04	255	21	276
		05	9,341,250	27	9,341,278
		06	57,722,707	6,716,425	64,439,132
	6711	02	636,556	20,562	657,118
		03	1,070,731	95,978	1,166,709
		04	1,251,644	100,125	1,351,769
		05	7,075,020	383,374	7,458,394
		99	78	0	78
	6712	01	4,426,551	235,932	4,662,483
		99	-4	0	-4
	6721	01	3,660,530	0	3,660,530
		02	3,165,543	25,346	3,190,890
		03	28,717,593	1,582,276	30,299,869
		99	181	0	181
	6722	01	12,027,496	17,091	12,044,587
		03	5,630,846	344,366	5,975,212
		04	4,265,444	230,125	4,495,569
		99	181	0	181
	6723	01	25,709,267	1,897,398	27,606,665
		99	181	0	181
	6724	01	678,758	21,758	700,516
		02	8,754,343	131,612	8,885,955
		03	4,896	4,916	9,811
		04	1,075,023	0	1,075,023
		05	15,559,330	1,573,672	17,133,002

DETAIL OF REGULATED AND NONREGULATED DOLLARS
 FOR YEAR-TO-DATE 1992
 EXECUTED BYRD92 FOCEXEC ON 08/31/93 AT 12.24.30

ST	MAIN	CP	REGULATED	NONREGULATED	TOTAL
FL	6724	06	1,496,091	53,587	1,549,678
		07	14,852,774	463,712	15,316,486
		08	7,298,534	616,328	7,914,862
		10	8,324,320	480,183	8,804,502
		99	425	0	425
	6725	02	1,520,450	5,330,836	6,851,286
		03	432,457	419,455	851,912
		04	4,948,074	263,055	5,211,129
		05	157,059	8,412	165,471
		06	593,236	43,610	636,846
		07	72,046	564	72,610
		08	325,220	24,357	349,577
		99	30	0	30
	6726	01	6,411,181	80,386	6,491,568
		02	2,623,771	0	2,623,771
		03	805,448	398,943	1,204,391
		04	108,678	4,190	112,868
		99	108	0	108
	6727	01	8,891,848	111,945	9,003,793
		03	2,532,343	142,849	2,675,192
		99	70	0	70
	6728	02	23,219,210	1,695,831	24,915,041
		03	6,090,679	251,126	6,341,805
		04	77,473,517	4,341,771	81,815,288
		05	3,072,278	621,655	3,693,933
		99	684	0	684
	7150	03	-1,433	-118	-1,551
	7160	01	92,118	24	92,142
	7210	01	-23,536,115	-95,676	-23,631,791
	7220	01	164,979,356	-13,821,815	151,157,541
		99	426,586	0	426,586
	7230	01	31,199,630	-2,669,584	28,530,046
		99	53,278	0	53,278
	7240	01	59,225,678	0	59,225,678
		02	104,099,915	814,614	104,914,529
		03	30,733	1,767	32,500
		99	146,926	0	146,926
	7250	01	12,035,138	675,995	12,711,133
		02	-33,671,227	590,644	-33,080,583
	7310	01	0	-78	-78
	7320	01	0	-16,589,507	-16,589,507
	7340	01	-1,924,032	-29,423	-1,953,455
	7360	01	0	-312,046	-312,046
	7370	01	4,932,658	1,443,084	6,375,742
		02	5,018,528	283,471	5,301,999
	7420	60	-353,497	0	-353,497

DETAIL OF REGULATED AND NONREGULATED DOLLARS
 FOR YEAR-TO-DATE 1992
 EXECUTED BYRD92 FOCEXEC ON 08/31/93 AT 12.24.30

ST	MAIN	CP	REGULATED	NONREGULATED	TOTAL
---	---	---	-----	-----	-----
FL	7430	60	452,188	0	452,188
	7440	60	221,845	0	221,845
	7450	60	-699,883	0	-699,883
	7510	01	124,182,259	1,174,696	125,356,955
		99	7,271	0	7,271
	7520	01	586,802	36,438	623,240
	7530	01	1,408,628	13,330	1,421,958
		99	93	0	93
	7540	01	7,351,209	68,456	7,419,666
		02	10,729,748	0	10,729,748
		03	4,579,537	78,251	4,657,788
		99	2,241	0	2,241
	7620	01	16,919,328	0	16,919,328
	7630	01	-1,560,642	0	-1,560,642
	7640	01	-6,542,377	0	-6,542,377
	7910	01	-33,155,280	0	-33,155,280

Allocations by CSW xxx code

CSS/PPS FORM NUMBER: MP2703

BELLSOUTH TELECOMMUNICATIONS

PAGE: 1

CSS/PPS MODULE NAME: AD01U90A

REPORT DATE AND TIME: 12/16/92 1609

CSS/PPS REPORT NAME: CGA01 - ACCOUNTS 6XXX -- GENERAL ALLOCATOR

CURRENT MONTH/YEAR OF BUSINESS: 11/1992

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RETENTION PERIOD: PERMANENT

STATE	PROD CODE	11-1992 % NON REG	10-1992 % NON REG	11-1992/10-1992 DIFFERENCE	>50%	09-1992 % NON REG	11-1992/09-1992 DIFFERENCE	>50%
FL	102	0.0000483723	0.0000511703	-488.95		0.0000550988	-3074.34	
FL	103	0.0001666479	0.0001972149	-13674.20		-0.0012691159	834110.89	MM
FL	104	0.0476352859	0.0456695477	2223257.61		0.0407198440	4811630.37	
FL	106	0.0000021065	0.0000027560	-323.62		0.0000034697	-753.58	
FL	107	0.0067849062	0.0065553320	287785.41		0.0061185341	500862.92	
FL	108	0.0000009121	0.0000008999	28.03		-0.0000001044	604.00	MM
FL	109	0.0000369217	0.0000378069	343.14		0.0000393087	-756.02	
FL	147	0.0024152034	0.0027085459	-112435.45		0.0026380821	-88091.63	
FL	160	0.0000000610	0.0000000669	-1.98		0.0000000737	-6.34	
FL	161	0.0000453431	0.0000458545	751.28		0.0000420594	2670.03	
FL	166	0.0000347534	0.0000371438	-569.15		0.0000121112	13698.72	MM
FL	168	0.0000121476	0.0000129054	-154.39		0.0000108242	972.22	
FL	197	0.0000588975	0.0000942371	-18889.93		0.0002240030	-94594.88	MM
FL	TOTAL NON REG	0.0572415586	0.0554134813			0.0485941886		
FL	TOTAL REG	0.9427584417	0.9445865186			0.9514058114		
FL	TOTAL	1.0000000003	0.9999999999			1.0000000000		

This report breaks down the numbers by type of allocation made. This was used to check certain allocations made.

11/18/92

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

FOI/CSM 006577

11/18/92

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RETENTION PERIOD: PERMANENT

STATE	PROD CODE	11-1992 % NON REG	10-1992 % NON REG	11-1992/10-1992 DIFFERENCE	>50%	09-1992 % NON REG	11-1992/09-1992 DIFFERENCE	>50%
FL	102	0.0002851118	0.0002888629	395.52		0.0003384716	-204.12	
FL	103	0.0000133185	0.0000154895	-11.73		0.0000085130	97.66	XX
FL	104	0.0145992642	0.0166115887	-7296.25		0.0178522116	-18099.25	
FL	107	0.0464964459	0.0516049104	-3554.98		0.0410218697	174938.34	
FL	108	0.0000036050	0.0000110236	-106.56	XX	0.0000114759	-108.28	XX
FL	109	0.0003433521	0.0003713216	121.37		0.0004119305	-309.25	
FL	147	0.0050323123	0.0057703074	-3186.28		0.0034972118	32776.38	
FL	161	0.0003493116	0.0004015422	-236.36		0.0005223935	-1832.09	
FL	166	0.0000185023	0.0000212636	-12.44		0.0000150108	88.90	
FL	168	0.0000428315	0.0001396120	-1396.80	XX	0.0000421103	97.67	
FL	TOTAL NON REG :	0.0671840552	0.0752359219			0.0637211987		
FL	TOTAL REG :	0.9328159442	0.9247640775			0.9362788010		
FL	TOTAL :	0.9999999994	0.9999999994			0.9999999997		

FOIKOSH 006578

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RETENTION PERIOD: PERMANENT

STATE	PROD CODE	11-1992 % NON REG	10-1992 % NON REG	11-1992/10-1992 DIFFERENCE	>50%	09-1992 % NON REG	11-1992/09-1992 DIFFERENCE	>50%
FL	102	0.0000849372	0.0000839860	-361.59		0.0000840003	-668.77	
FL	103	0.0000740400	-0.0000436425	5002.82	MM	0.0000434449	878.27	MM
FL	104	0.0572881862	0.0495741128	65552.93		0.0573490843	-485068.03	
FL	106	0.0000004407	0.0000006811	-13.18		0.0000024032	-100.01	MM
FL	107	0.0091659713	0.0091492988	-45104.71		0.0081043778	-25038.77	
FL	108	0.0000012399	0.0000031231	-92.19	MM	0.0000029549	-94.59	MM
FL	109	0.0000802746	0.0000783773	-315.06		0.0000753252	-432.64	
FL	147	0.0028511876	0.0026291529	-4129.21		0.0027226503	-17685.35	
FL	160	0.0000000231	0.0000000332	-0.58		0.0000000368	-0.87	
FL	161	0.0001093869	0.0001094693	-551.13		0.0000868230	186.73	
FL	166	0.000077513	0.0000094447	5.86		0.0000102858	-67.63	
FL	168	0.0000294656	0.0000281127	-85.67		0.0000224931	94.19	
FL	197	0.0000163786	0.0000367164	-1010.57	MM	0.0000879562	-3650.17	MM
FL	TOTAL NON REG :	0.0697122830	0.0616588658			0.0685918358		
FL	TOTAL REG :	0.9302877161	0.9383411336			0.9314061635		
FL	TOTAL :	0.9999999991	0.9999999994			0.9999999993		

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

FORMER 08/87/8

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RETENTION PERIOD: PERMANENT

STATE	PROD CODE	11-1992		10-1992		11-1992/10-1992		09-1992		11-1992/09-1992	
		% NON REG	% NON REG	% NON REG	% NON REG	DIFFERENCE	>50%	% NON REG	DIFFERENCE	>50%	
FL	102	0.0000850470	0.0000841635	-365.04		0.0000840305		-663.30			
FL	103	0.0000737567	-0.0000343216	4531.62	MM	0.0000465571		709.06	MM		
FL	104	0.0572580538	0.0496507989	71047.33		0.0574594586		-489794.44			
FL	106	0.0000004186	0.0000006403	-12.01		0.0000023873		-99.58	MM		
FL	107	0.0091699079	0.0091674247	-43550.71		0.0081074768		-25020.80			
FL	108	0.0000012425	0.0000031512	-92.15	MM	0.0000029658		-94.51	MM		
FL	109	0.0000804690	0.0000787052	-303.47		0.0000754144		-427.87			
FL	147	0.0028555955	0.0026306810	-3435.75		0.0027240825		-17519.29			
FL	160	0.0000000230	0.0000000329	-0.56		0.0000000366		-0.86			
FL	161	0.0001097137	0.0001100792	-538.92		0.0000869528		191.04			
FL	166	0.0000106499	0.0000093872	6.34		0.0000101972		-67.18			
FL	168	0.0000295688	0.0000282524	-81.32		0.0000225392		95.18			
FL	197	0.0000161892	0.0000350979	-931.35	MM	0.0000856174		-3533.52	MM		
FL	TOTAL NON REG :	0.0696906356	0.0617640928			0.0687079162					
FL	TOTAL REG :	0.9303093637	0.9382359066			0.9312920833					
FL	TOTAL :	0.9999999993	0.9999999994			0.9999999995					

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

FOIKOSH 000580

RETENTION PERIOD: PERMANENT

STATE	PROD CODE	11-1992 % NON REG	10-1992 % NON REG	11-1992/10-1992 DIFFERENCE	>50%	09-1992 % NON REG	11-1992/09-1992 DIFFERENCE	>50%
FL	102	0.0000848100	0.0000839658	-386.12		0.0000839247	-669.86	
FL	103	0.0000741468	-0.0000430254	4950.18	MM	0.0000443552	830.92	MM
FL	104	0.0573395073	0.0496442665	62500.31		0.0574637563	-488172.50	
FL	106	0.0000004397	0.0000006797	-13.10		0.0000024098	-99.87	MM
FL	107	0.0091514111	0.0091482307	-45656.38		0.0081019553	-25713.00	
FL	108	0.0000012393	0.0000031342	-92.26	MM	0.0000029639	-94.61	MM
FL	109	0.0000801529	0.0000783000	-317.00		0.0000752261	-433.41	
FL	147	0.0028449436	0.0026244153	-4223.24		0.0027184253	-17743.84	
FL	160	0.0000000232	0.0000000334	-0.58		0.0000000370	-0.87	
FL	161	0.0001044939	0.0001095753	-551.69		0.0000869449	180.16	
FL	166	0.0000107660	0.0000094724	4.87		0.0000103113	-68.32	
FL	168	0.0000295419	0.0000282276	-88.16		0.0000225645	92.23	
FL	197	0.0000163700	0.0000366648	-1003.60	MM	0.0000876854	-3619.06	MM
FL	TOTAL NON REG :	0.0697428457	0.0617239405			0.0667005597		
FL	TOTAL REG :	0.9302571537	0.9382760591			0.9312994396		
FL	TOTAL :	0.9999999994	0.9999999994			0.9999999993		

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

FOLKSON 006581

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CSS/PPS FORM NUMBER: MP2703

BELLSOUTH TELECOMMUNICATIONS

PAGE: 1

CSS/PPS MODULE NAME: AB01U90A

REPORT DATE AND TIME: 12/16/92 1609

CSS/PPS REPORT NAME: CSW06 - ENGINEERING CONSTRUCTION AND EXPENSE

CURRENT MONTH/YEAR OF BUSINESS: 11/1992

RETENTION PERIOD: PERMANENT

STATE	PROD CODE	11-1992 % NON REG	10-1992 % NON REG	11-1992/10-1992 DIFFERENCE	>50%	09-1992 % NON REG	11-1992/09-1992 DIFFERENCE	>50%
FL	102	0.0000014122	-0.0000114690	45.70	NN	0.0000029490	-6.70	NN
FL	107	0.0002058971	-0.0001626541	1175.88	NN	0.0005053611	-1250.68	NN
FL	160	0.0000000281	-0.0000001788	0.73	NN	0.0000000715	-0.10	NN
FL	166	0.0000002007	0.0000000715	0.31	NN	0.0000001211	0.13	NN
FL	197	0.0000000000	0.0002401833	-873.07	NN	0.0000000000	0.00	NN
FL	TOTAL NON REG :	0.0002075381	0.0000659529		NN	0.0005085027		NN
FL	TOTAL REG :	0.9997924616	0.9999340470			0.9994914971		
FL	TOTAL :	0.9999999997	0.9999999999			0.9999999998		

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FAIRFAX 000582

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

RETENTION PERIOD: PERMANENT

STATE	PROD CODE	11-1992		10-1992		11-1992/10-1992		09-1992		11-1992/09-1992	
		% NON REG	% NON REG	% NON REG	% NON REG	DIFFERENCE	>50%	% NON REG	DIFFERENCE	>50%	
FL	102	0.0000663299	0.0000673109	-16.55		0.0000785632	-5.47				
FL	103	0.0001220522	-0.0009192924	471.20	XX	-0.0005169894	169.21	XX			
FL	104	0.0623944280	0.0423698194	-5494.40		0.0374732136	4726.41		XX		
FL	106	0.0000041927	0.0000045123	-1.17		0.0000052769	-0.43				
FL	107	0.0084988763	0.0074464582	-1554.00		0.0075463121	-17.97				
FL	108	0.0000007964	0.0000004782	-0.04	XX	0.0000009963	-0.08				
FL	109	0.0000473366	0.0000475772	-11.59		0.0000592637	-4.77				
FL	147	0.0021042372	0.0024855976	-693.46		0.0024647593	-166.06				
FL	160	0.0000000419	0.0000000623	-0.02		0.0000000738	-0.01				
FL	161	0.0000540031	0.0000521727	-12.21		0.0000634336	-4.31				
FL	166	0.0000279240	0.0000148470	-0.48	XX	0.0000262369	-0.45				
FL	168	0.0000119913	0.0000149926	-4.35		0.0000142070	-0.99				
FL	197	0.0000484686	0.0001887700	-79.22	XX	0.0004731136	-116.65	XX			
FL	TOTAL NON REG :	0.0733806784	0.0517733060			0.0476884606			XX		
FL	TOTAL REG :	0.9266193208	0.9482266933			0.9523115389					
FL	TOTAL :	0.9999999992	0.9999999993			0.9999999995					

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

FOI/OSM 005503

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RETENTION PERIOD: PERMANENT

STATE	PROD CODE	11-1992		10-1992		11-1992/10-1992		09-1992		11-1992/09-1992	
		% NON REG	% NON REG	% NON REG	% NON REG	DIFFERENCE	>50%	% NON REG	% NON REG	DIFFERENCE	>50%
FL	102	0.000118871	0.000115080	-367.66		0.000114261		-651.16			
FL	103	0.0000965181	-0.0000523227	4778.74	MM	0.0000625699		675.70	MM		
FL	104	0.0399547044	0.0325974545	116510.36		0.0434268438		-366659.35			
FL	106	0.0000005807	0.0000008909	-12.62		0.0000031812		-99.38	MM		
FL	107	0.0108996516	0.0107128713	-30674.44		0.0098705270		-27133.75			
FL	108	0.0000016360	0.0000041562	-92.04	MM	0.0000039303		-94.39	MM		
FL	109	0.0001057532	0.0001041162	-303.63		0.0000999666		-418.11			
FL	147	0.0030983757	0.0027571306	1167.55		0.0026216321		-919.43			
FL	160	0.0000000304	0.0000000440	-0.57		0.0000000488		-0.86			
FL	161	0.0001448776	0.0001454766	-538.19		0.0001152120		204.23			
FL	166	0.0000143097	0.0000125120	13.00		0.0000135114		-56.01			
FL	168	0.0000388568	0.0000373603	-80.85		0.0000298464		100.28			
FL	197	0.0000213533	0.0000478401	-981.48	MM	0.0001154306		-3523.52	MM		
FL	TOTAL NON REG :	0.0544877346	0.0464799380			0.0564721262					
FL	TOTAL REG :	0.9455122646	0.9535209615			0.9435278731					
FL	TOTAL :	0.9999999992	0.9999999995			0.9999999993					

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

FORM 026584

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CSS/PPS FORM NUMBER: 1P2703
 CSS/PPS MODULE NAME: AB01U90A
 CSS/PPS REPORT NAME: CSH09 - OPERATOR

BELLSOUTH TELECOMMUNICATIONS

Page: 1

REPORT DATE AND TIME: 12/16/92 1609
 CURRENT MONTH/YEAR OF BUSINESS: 11/1992

RETENTION PERIOD:) PERIOD

STATE	PROD CODE	11-1992 % NON REG	10-1992 % NON REG	11-1992/10-1992 DIFFERENCE	>50%	09-1992 % NON REG	11-1992/09-1992 DIFFERENCE	>50%
FL	161	0.0000000000	0.0000000000	0.00		0.000005936	-2.92	KK
FL	TOTAL NON REG :	0.0000000000	0.0000000000			0.000005936		
FL	TOTAL REG :	1.0000000000	1.0000000000			0.999994063		
FL	TOTAL :	1.0000000000	1.0000000000			0.9999999999		

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FOIKASH 006SP5

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

RETENTION PERIOD: PERMANENT

STATE	PROD CODE	11-1992 % NON REG	10-1992 % NON REG	11-1992/10-1992 DIFFERENCE	>50%	09-1992 % NON REG	11-1992/09-1992 DIFFERENCE	>50%
FL	102	0.0000081119	0.0000083350	-81.12		0.0000099061	-119.68	
FL	103	0.0002494702	0.0003000929	-4216.33		0.0002351876	-1110.94	
FL	104	0.0973596492	0.0788265307	-139142.75		0.0778549197	81793.67	
FL	106	0.0000033770	0.0000023335	93.55	**	0.0000030707	-10.86	
FL	107	0.0029206220	0.0028999237	-25231.86		0.0025100558	-4003.38	
FL	108	0.0000000700	0.0000000963	-1.66		0.0000000794	-0.81	
FL	109	0.0000029145	0.0000029307	-26.63		0.0000037584	-50.37	
FL	147	0.0039187986	0.0041902657	-45627.71		0.0039203778	-25809.58	
FL	160	0.0000000864	0.0000000869	-0.79		0.0000001427	-2.65	
FL	161	0.0000039647	0.0000035845	-20.40		0.0000046172	-50.19	
FL	166	0.0000053219	0.0000022592	73.03	**	0.0000013840	110.71	**
FL	168	0.0000011981	0.0000012978	-14.61		0.0000013477	-13.41	
FL	197	0.0001010616	0.0000533554	975.54	**	0.0001109603	-1030.29	
FL	TOTAL NON REG :	0.1045746461	0.0862889923			0.0846558074		
FL	TOTAL REG :	0.8954253533	0.9137110070			0.9153441921		
FL	TOTAL :	0.9999999994	0.9999999993			0.9999999995		

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

CSS/PPS FORM NUMBER: HP2703

BELLSOUTH TELECOMMUNICATIONS

PAGE: 1

CSS/PPS MODULE NAME: AB01U90A

REPORT DATE AND TIME: 12/16/92 1609

CSS/PPS REPORT NAME: CSH12 - PLANT SPECIFIC CONSTRUCTION AND EXPENSE

CURRENT MONTH/YEAR OF BUSINESS: 11/1992

RETENTION PERIOD: PERMANENT

STATE	PROD CODE	11-1992		10-1992		11-1992/10-1992		09-1992		11-1992/09-1992	
		% NON REG	% NON REG	% NON REG	% NON REG	DIFFERENCE	>50%	% NON REG	DIFFERENCE	>50%	
FL	102	0.0000109890	0.0000125579	-176.84		0.0000105657	-49.01				
FL	103	0.0004978102	0.0005042411	-4934.46		0.0004680743	-1750.62				
FL	104	0.0773403952	0.0651558382	-139140.41		0.0647685202	81658.38				
FL	106	0.0000026826	0.0000001930	93.55	MM	0.0000025546	-10.87				
FL	107	0.0025134154	0.0025503451	-25126.10		0.0023271158	-7230.50				
FL	108	0.0000000556	0.0000000796	-1.66		0.0000000663	-0.82				
FL	109	0.0000023155	0.0000024224	-26.62		0.0000031317	-50.59				
FL	147	0.0031130124	0.0034635577	-45627.52		0.0032614590	-25818.36				
FL	160	0.0000001757	0.0000001836	-2.01		0.0000002046	-2.37				
FL	161	0.0000031497	0.0000029630	-20.40		0.0000038469	-50.45				
FL	166	0.0000042276	0.0000018674	73.03	MM	0.0000011517	110.69	MM			
FL	168	0.0000009517	0.0000010727	-14.61		0.0000011229	-13.49				
FL	197	0.0000088297	0.00000627107	110.87		0.0000937382	-1073.02				
FL	TOTAL NON REG :	0.0835700103	0.0717580324			0.0709415519					
FL	TOTAL REG :	0.9164299890	0.9282419668			0.9290584475					
FL	TOTAL :	0.9999999993	0.9999999992			0.9999999994					

F01K05N 006587

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CSS/PPS MODULE NAME: AB01U90A

REPORT DATE AND TIME: 12/16/92 1609

CSS/PPS REPORT NAME: CSH13 - PLANT SPECIFIC CONSTRUCTION AND EXPENSE
EXCLUDING HOME GARAGED

CURRENT MONTH/YEAR OF BUSINESS: 11/1992

24

RETENTION PERIOD: PERMANENT

STATE	PROD CODE	11-1992		10-1992		11-1992/10-1992		09-1992		11-1992/09-1992	
		% NON REG		% NON REG		DIFFERENCE	>50%	% NON REG		DIFFERENCE	>50%
FL	102	0.0000126337		0.0000141941		-174.56		0.0000119850		-46.81	
FL	103	0.0004227316		0.0004375294		-4287.85		0.0003847028		-937.82	
FL	104	0.0602275539		0.0527179588		-211661.20		0.0518426377		-19382.83	
FL	106	0.0000031294		0.0000002185		93.64	MM	0.0000029463		-10.73	
FL	107	0.0029156280		0.0029104114		-25120.65		0.0026662607		-6965.76	
FL	108	0.0000000603		0.0000000876		-1.66		0.0000000709		-0.75	
FL	109	0.0000025904		0.0000026822		-26.32		0.0000034644		-48.37	
FL	147	0.0024517077		0.0026764650		-38937.39		0.0027328721		-24756.30	
FL	160	0.0000002038		0.0000002088		-1.98		0.0000002353		-2.37	
FL	161	0.000035198		0.0000032873		-20.94		0.0000042626		-48.60	
FL	166	0.0000049177		0.0000021271		73.10	MM	0.0000013170		110.69	MM
FL	168	0.0000010706		0.0000012016		-14.74		0.0000012414		-12.66	
FL	197	0.0000329320		0.0000589427		-1365.89		0.0000638954		-1379.28	
FL	TOTAL NON REG	0.0660786789		0.0590253145				0.0577158916			
FL	TOTAL REG	0.9339213203		0.9409746849				0.9422841077			
FL	TOTAL	0.9999999992		0.9999999994				0.9999999993			

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CSS/PPS FURK NUMBER: MP2703

BELLSOUTH TELECOMMUNICATIONS

PAGE: 3

CSS/PPS MODULE NAME: AB01U90A

REPORT DATE AND TIME: 12/16/92 160

CSS/PPS REPORT NAME: CSH14 - PLANT SPECIFIC CONSTRUCTION AND EXPENSE,
CABLE/WIRE FACILITY AND INFORMATION ORIGINATION/TERMINATION

CURRENT MONTH/YEAR OF BUSINESS: 11/1992

RETENTION PERIOD: PERMANENT

25

STATE	PROD CODE	11-1992		10-1992		11-1992/10-1992		09-1992		11-1992/09-1992	
		% NON REG	% NON REG	% NON REG	% NON REG	DIFFERENCE	>50%	% NON REG	% NON REG	DIFFERENCE	>50%
FL	103	0.0005978049	0.0006156047	-4124.17		0.0005728625		-762.98			
FL	104	0.0785768668	0.0696399259	-208462.58		0.0726833983		-32491.90			
FL	106	0.0000041505	0.0000000000	97.82		0.0000039809		-5.39			
FL	147	0.0032011921	0.0038110152	-37306.71		0.0038177977		-23534.59			
FL	197	0.0000194738	0.0000509175	-1047.48	XX	0.0000424435		-641.43	XX		
FL	TOTAL NON REG :	0.0823994881	0.0741174633			0.0771204829					
FL	TOTAL REG :	0.9176005115	0.9258825365			0.9228795168					
FL	TOTAL :	0.9999999996	0.9999999998			0.9999999997					

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FOURSEM 085589

CSS/PPS MODULE NAME: AB01U90A

REPORT DATE AND TIME: 12/16/92 160

CSS/PPS REPORT NAME: CSH15 - PLANT SPECIFIC CONSTRUCTION AND EXPENSE,
 CABLE/WIRE FACILITY AND INFORMATION ORIGINATION/TERMINATION EXCLUDING PVR
 RETENTION PERIOD: PERMANENT

CURRENT MONTH/YEAR OF BUSINESS: 11/1992

26

STATE	PROD CODE	11-1992 % NON REG	10-1992 % NON REG	11-1992/10-1992 DIFFERENCE	>50%	09-1992 % NON REG	11-1992/09-1992 DIFFERENCE	>50%
FL	103	0.0006725551	0.0006834792	-4766.76		0.0006674933	-1569.81	
FL	104	0.0986827560	0.0844139970	-135234.07		0.0885147125	69832.74	
FL	106	0.0000034120	0.0000000000	97.82		0.0000033039	-5.39	
FL	147	0.0039791789	0.0044921100	-43976.14		0.0044357791	-24486.87	
FL	197	0.0000748317	0.0000491783	415.02	XX	0.0000777036	-281.97	
FL	TOTAL NON REG :	0.1036127337	0.0896387646			0.0936989924		
FL	TOTAL REG :	0.8963872661	0.9103612352			0.9063010073		
FL	TOTAL :	0.9999999998	0.9999999997			0.9999999997		

FOIKOSH 006530

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CSS/PPS FORM NUMBER: MP2703

BELLSOUTH TELECOMMUNICATIONS

PAGE: 1

CSS/PPS MODULE NAME: AB01U90A

REPORT DATE AND TIME: 12/16/92 1609

CSS/PPS REPORT NAME: CSH16 - TOTAL

CURRENT MONTH/YEAR OF BUSINESS: 11/1992

RETENTION PERIOD: PERMANENT

STATE	PROD CODE	11-1992		10-1992		11-1992/10-1992		09-1992		11-1992/09-1992	
		% NON REG	% NON REG	DIFFERENCE	>50%	% NON REG	DIFFERENCE	>50%			
FL	102	0.0000490589	0.0000475173	-558.54		0.0000490734	-717.80				
FL	103	0.0002795413	0.0002357438	83.87		0.0002451049	-859.80				
FL	104	0.0670010346	0.0575078194	-73589.10		0.0608548766	-403312.33				
FL	106	0.0000015280	0.0000004322	80.35	XX	0.0000024744	-110.88				
FL	107	0.0059380696	0.0057796466	-70234.59		0.0053561297	-32260.44				
FL	108	0.000006653	0.0000015691	-93.84	XX	0.0000015809	-95.40	XX			
FL	109	0.0000424510	0.0000395996	-341.75		0.0000409904	-483.26				
FL	147	0.0030757550	0.0031857080	-54292.92		0.0032315798	-59499.90				
FL	160	0.0000000971	0.0000001099	-2.59		0.0000001165	-3.24				
FL	161	0.0000578429	0.0000550926	-571.54		0.0000473586	136.40				
FL	166	0.0000075890	0.0000055764	79.11		0.0000059430	43.21				
FL	168	0.0000156313	0.0000143074	-100.28		0.0000123297	80.69				
FL	197	0.0000476394	0.0000499886	-901.21		0.0000907443	-4729.49				
FL	TOTAL NON REG	0.0765169042	0.0669231109			0.0699383022					
FL	TOTAL REG	0.9234830949	0.9330768884			0.9300616971					
FL	TOTAL	0.9999999991	0.9999999993			0.9999999993					

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FAK054 00591

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RETENTION PERIOD: PERMANENT

STATE	PROD CODE	11-1992		10-1992		11-1992/10-1992		09-1992		11-1992/09-1992	
		% NON REG	% NON REG	% NON REG	% NON REG	DIFFERENCE	>50%	% NON REG	DIFFERENCE	>50%	
FL	102	0.0000490589	0.0000475174	0.0000490737	-558.54			0.0000490737	-717.80		
FL	103	0.0002795413	0.0002357444	0.0002451063	83.87			0.0002451063	-859.80		
FL	104	0.0670010375	0.0575079697	0.0608552269	-73589.10			0.0608552269	-403312.33		
FL	106	0.0000015280	0.0000004322	0.0000024744	80.35	MM		0.0000024744	-110.88		
FL	107	0.0059380699	0.0057796617	0.0053561606	-70234.59			0.0053561606	-32260.44		
FL	108	0.0000006653	0.0000015691	0.0000015810	-93.84	MM		0.0000015810	-95.40	MM	
FL	109	0.0000424510	0.0000395998	0.0000409906	-341.75			0.0000409906	-483.26		
FL	147	0.0030757560	0.0031857163	0.0032315984	-54292.92			0.0032315984	-59499.90		
FL	160	0.0000000971	0.0000001099	0.0000001165	-2.59			0.0000001165	-3.24		
FL	161	0.0000578430	0.0000550927	0.0000473589	-571.54			0.0000473589	136.40		
FL	166	0.0000075890	0.0000058765	0.0000059430	79.11			0.0000059430	43.21		
FL	168	0.0000156313	0.0000143074	0.0000123297	-100.28			0.0000123297	80.69		
FL	197	0.0000476394	0.0000499887	0.0000907448	-901.21			0.0000907448	-4729.49		
FL	TOTAL NON REG :	0.0765169077	0.0669232858	0.0699387048				0.0699387048			
FL	TOTAL REG :	0.9234830916	0.9330767135	0.9300612946				0.9300612946			
FL	TOTAL :	0.9999999993	0.9999999993	0.9999999994				0.9999999994			

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

RETENTION PERIOD: PERMANENT

STATE	PROD CODE	11-1992		10-1992		11-1992/10-1992		09-1992		11-1992/09-1992	
		% NON REG	% NON REG	DIFFERENCE	>50%	% NON REG	DIFFERENCE	>50%			
FL	103	0.0003797017	0.0003615313	-1264.52		0.0003375436	-239.36				
FL	104	0.1558163199	0.1245889057	-94664.70		0.1340154549	-25860.79				
FL	106	0.0000071594	0.0000000000	97.82		0.0000064190	-5.59				
FL	147	0.0026090947	0.0024041698	-7260.05		0.0031732714	-15373.73				
FL	197	0.0001570204	0.0000480343	1288.09	MM	0.0001509671	-261.97				
FL	TOTAL NON REG :	0.1589692961	0.1274026411			0.1376836560					
FL	TOTAL REG :	0.8410307037	0.8725973586			0.8623163437					
FL	TOTAL :	0.9999999998	0.9999999997			0.9999999997					

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FORMER 006533

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

CSS/PPS FORM NUMBER: HP2703

BELLSOUTH TELECOMMUNICATIONS

CSS/PPS MODULE NAME: AB01U90A

REPORT DATE AND TIME: 12/16/92 1601

CSS/PPS REPORT NAME: CSM19 - INFORMATION ORIGINATOR/TERMINATION & OUTSIDE PLANT CONSTRUCTION & CUSTOMER, CORPORATE & PLANT NONSPECIFIC

CURRENT MONTH/YEAR OF BUSINESS: 11/1992

RETENTION PERIOD PERM/NONP

30

STATE	PROD CODE	11-1992 % NON REG	10-1992 % NON REG	11-1992/10-1992 DIFFERENCE	>50%	09-1992 % NON REG	11-1992/09-1992 DIFFERENCE	>50%
FL	102	0.0000496117	0.0000473108	-386.12		0.0000511764	-669.86	
FL	103	0.0003225013	0.0002741275	183.42		0.0002875100	-738.89	
FL	104	0.0745809989	0.0648228676	-72733.76		0.0695801533	-418339.76	
FL	106	0.0000016733	0.0000003830	84.72	XX	0.0000027587	-105.26	
FL	107	0.0053533456	0.0051546034	-45656.38		0.0049404904	-25713.00	
FL	108	0.0000007249	0.0000017660	-92.26	XX	0.0000018073	-94.61	XX
FL	109	0.0000468874	0.0000441184	-317.00		0.0000458721	-433.41	XX
FL	147	0.0033156797	0.0034397607	-48199.38		0.0033885541	-42230.71	
FL	160	0.0000000136	0.0000000188	-0.58		0.0000000226	-0.87	
FL	161	0.0000640512	0.0000617406	-551.69		0.0000530181	180.16	
FL	166	0.0000062978	0.0000053372	4.87		0.0000062877	-68.32	
FL	168	0.0000172813	0.0000159049	-88.16		0.0000137596	92.23	
FL	197	0.0000406331	0.0000421275	-588.58		0.0000837904	-3901.03	XX
FL	TOTAL NON REG :	0.0837996998	0.0739100564			0.0784552007		
FL	TOTAL REG :	0.9162002997	0.9260899429			0.9215447986		
FL	TOTAL :	0.9999999995	0.9999999993			0.9999999993		

FORM 006594

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CSS/PPS FURN NUMBER: HP2703

BELLSOUTH TELECOMMUNICATIONS

PAGE: 1

CSS/PPS MODULE NAME: AB01U90A

REPORT DATE AND TIME: 12/16/92 1609

CSS/PPS REPORT NAME: CTX02 - SDBI CSS FACTORS (YTD)

CURRENT MONTH/YEAR OF BUSINESS: 11/1992

THIS REPORT IS USED TO VERIFY YEAR-TO-DATE SDBI RATIOS IN CSS
RETENTION PERIOD: PERMANENT

31

STATE	PROD CODE	11-1992 % NON REG	10-1992 % NON REG	11-1992/10-1992 DIFFERENCE	>50%	09-1992 % NON REG	11-1992/09-1992 DIFFERENCE	>50%
FL	102	-0.0003092202	-0.0003040690	-10997.74		-0.0002981959	-22090.39	
FL	103	-0.0003164622	-0.0002516254	-34603.62		-0.0002052100	-58846.94	NN
FL	104	-0.0115262250	-0.0053773991	-2744895.96	NN	0.0048896566	-6625236.41	NN
FL	106	0.0000041797	0.0000048245	-131.40		0.0000053174	-167.83	
FL	107	-0.0256686159	-0.0244563393	-1220507.99		-0.0225623728	-2628020.78	
FL	108	-0.0000183819	-0.0000194122	-129.90		-0.0000203466	-363.43	
FL	109	-0.0003009013	-0.0003071606	-6283.51		-0.0003118715	-13630.59	
FL	147	-0.0061304288	-0.0059759278	-238565.80		-0.0059842419	-411716.11	
FL	160	-0.0000005369	-0.0000008548	-12.11		-0.0000005513	-26.19	
FL	161	-0.0002529057	-0.0002484741	-9080.53		-0.0002424071	-18604.61	
FL	166	-0.0001656545	-0.0001546542	-9121.88		-0.0001439921	-17545.95	
FL	168	-0.0000600681	-0.0000588260	-2231.03		-0.0000536231	-5851.24	
FL	197	-0.0400314925	-0.0429629834	-13276.91		-0.0464177750	-27415.10	
FL	TOTAL NON REG :	-0.0847767133	-0.0801125924			-0.0713456133		
FL	TOTAL REG :	1.0847767139	1.0801125930			1.0713456136		
FL	TOTAL :	1.0000000006	1.0000000006			1.0000000003		

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FORMER 03593

Conclusion

Account 2112 - Motor Vehicles

- * No errors found in methodology or application
- * Basis of factors looks reasonable
- * tested cost pools 02 & 01 - tested correctly - the reg/non-reg %'s are lagging one month but are ok.
- * tied allocation %'s to MP2703 for 01 & 02
 - ↳ gives reg & non-reg % by product code by allocation factor.

Mike Geins

This is only plant account A. Dickerson had questions on. So this is only plant account tested.

2112- Motor Vehicle

CP01 - Plant Support

CP01 - is identified by selecting MVCPR records and totaling the record amounts by the Plant Indicator.

The record total for Plant Indicator of 'P' is divided by the total amount of all selected MVCPR records by state. The Plant ratio is applied against the CAP FRL 2112 LOC amount to determine the CP01 amount.

Joel Phillips

(Please explain this statement. Use an example. Select January, 92, and Sept 92 to show calculation)

no data available
 so pulled Sept. 93 data
 SDP Attached

- CP01 is allocated to reg/min reg on CSW15
- CP02 is allocated to reg/min reg on CSW03

What are CSW15 and CSW03 - is there a source report for these figures.

no.

each of these has a set of accounts which can be accumulated and calculated.

P.S. Const & Exp.
 Cable/Wire facility 2000, 6000
 Info Orig/Term Excluding 2500, 6500
 Personal Reimb. S & W

Customer, Corp. Plant Non-specific Excluding Personal Vehicle Reimburse S & W

- ETC 23P
 Personal Reimb. S & W

APPLICATION AB01: CSS/PPS USER GUIDE
 PART 9: CSS INVESTMENT AND EXPENSE APPORTIONMENT
 SECTION 4: GENERAL SUPPORT ASSETS

ACCOUNT 2112 - MOTOR VEHICLES

3.01 Account 2112 contains the original cost of motor vehicles of the type which are designed and routinely licensed to operate on public streets and highways.

3.02 The following inputs are used in this account:

CAP
 MVCPR
 TACCOUNT

3.03 Account 2112 consists of the following cost pools:

CP01 Plant Support — *work vehicles*
 CP02 Customer, Corporate, and Plant Nonspecific

- motor pool cars

3.04.1 CP01 is identified by selecting MVCPR records and totalling the record amounts by the Plant Indicator. The record total for Plant Indicator of 'P' is divided by the total amount of all selected MVCPR records by state. The Plant ratio is applied against the CAP FRC 2112 amount to determine the CP01 amount.

40C
FRC
for Motor Vehicle

3.04.2 CP01 is allocated to regulated/nonregulated based on CSW15.

3.05.1 CP02 contains the balance of FRC 2112 40C.

3.05.2 CP02 is allocated to regulated/nonregulated based on CSW03.

2112 Motor Vehicles

2115 Garage Work Equip

2114

GEPPS - these don't have FRCs but want to allocate
on that basis
↳ assigns tools to groups of people that
have RC's - then allocate GEPPS tools
that way

to test - will be extremely difficult using personnel files, etc
would need to get all RC's for GEPPS
then match these RC's to payroll minute to see if
RC's were used

↳ if so then find out if person is plant
person or customer, corp or PensionSpec

↳ this kicks \$ into 01 or 02
cost pools

↳ these ratios are applied
to ~~cost~~ CAP ledger entries
to find \$ split between
reg & nonreg by CSW11 or
CSW12

PAGE 1

CPAM SUMMARY ACCOUNT 2112 ON 9309 PRODUCTION
 ON 11/03/93 AT 14.18.13
 FOR 9309 DATA
 CS2112

ST	MA	CP	AMT	PCT AMT
FL	2112	01	44,131,918.85	95.20
		02	2,224,779.77	4.80
*TOTAL STATE FL			46,356,698.62	100.00
TOTAL			46,356,698.62	100.00

*Start here
and calculate
01 & 02
amounts*

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 OUTSIDE BELLSOUTH EXCEPT BY WRITTEN AGREEMENT.
 END OF REPORT

300 05A

LU: 005/1

NUM

Post-It™ brand fax transmittal memo 7671 # of pages 2

To Stephanie Pulliam	From Michael Boles
Co.	Co.
Dept.	Phone #
Fax # (404) 221-0085	Fax #

PAGE 1

*Motor Vehicle
CPR*

MVCPRT
1993-09-15' MVCPR
PLANT NONPLANT RATIO

ST	PI	AMT	PCT AMT
--	--	---	----
FL	N	2278347.73	4.79
	P	45194521.34	95.20
*TOTAL FL		47472869.07	99.99
TOTAL		47472869.07	99.99

Plant vs Non Plant

PRIVATE/PROPRIETARY: NOT FOR USE OR DISCLOSURE
OUTSIDE BELLSOUTH EXCEPT BY WRITTEN AGREEMENT.
END OF REPORT

S* 05A LU: 005/1 NUM

```

MVCPRT FOCEXEC A1 SIZE=17 LINE=0
.....+.....1.....+.....2.....+.....3.....+.....4.....+.....5.....+.....6.....+.....7....
00000 * * * TOP OF FILE * * *
00001 TABLE FILE VEMVCPR
00002 SUM AMT AND PCT.AMT
00003 HEADING CENTER
00004 "MVCPRT"
00005 "&YYMMDD' MVCPR"
00006 "PLANT NONPLANT RATIO"
00007 BY ST
00008 -*BY SITE_CODE
00009 BY PI
00010 -*BY VN
00011 -*ACROSS DT
00012 -*IF DT EQ '&YYMMDD' OR '&PYMMDD'
00013 IF DT EQ '&YYMMDD'
00014 IF ST EQ 'EST'
00015 ON ST SUBTOTAL
00016 -INCLUDE FOOTER
00017 END
00018 * * * END OF FILE * * *

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====> S* 05A LU: 005/1 EDITING MODE NUM

2115 Garage Work Equipment

CPO4 - Identified by applying CAIOZ factor to FRC 2115 340C Balance. CPO4 is allocated on Acct. 2113 **Type 1** records.

- ① What is CAIOZ factor.
 Corporate Air Investment
 ↳ Aircraft tools
 ↳ how 2113 is allocated apply to those tools
- ② What are type 1 records.
 Amount in Service plant account on Cap - Ledger

CPOS - based on 2112, 2114 & 2116 Account Type 1 records

- ① What are type 1 records. } each of these plant accounts in service split between reg. & non reg that % is applied to these tools

CPOG - Acct 2115, CPOS Account Type 1 records.

- ① What are type 1 records - Amount of account 2115 in service

What is CAP? Corporate Accounting Process
GEPBS? Gen. Equip. Property Records System
↳ ~~no function codes~~

ACCOUNT 2115 - GARAGE WORK EQUIPMENT

6.01 Account 2115 contains the original cost of tools and equipment used to maintain items included in Accounts 2112, 2113, 2114, and 2116.

6.02 The following inputs are used in this account:

CAP
GEPRS

9.4.3

JAN 20 1993

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FORM 05X 000632

APPLICATION AB01: CSS/PPS USER GUIDE
 PART 9: CSS INVESTMENT AND EXPENSE APPORTIONMENT
 SECTION 4: GENERAL SUPPORT ASSETS

6.02

TACCOUNT

6.03 Account 2115 consists of the following cost pools:

CP01 Not Used
 CP02 Not Used
 CP03 Not Used
 CP04 Aircraft Tools
 CP05 Other
 CP06 Embedded Investment Small Value Items

*Embedded
 written off of
 small items no
 expense.*

6.04.1 CP04 is identified by applying the CAI02 factor to the FRC 2115 340C balance.

6.04.2 CP04 is allocated to regulated/nonregulated based on Account 2113 Account Type 1 records.

6.05.1 CP05 contains the balance of FRC 2115 340C.

6.05.2 CP05 is allocated to regulated/nonregulated based on Account 2112, 2114 and 2116 Account Type 1 records.

6.06.1 CP06 contains FRC 2115 341C. *small value*

6.06.2 CP06 is allocated to regulated/nonregulated based on Account 2115 CP04 and CP05, Account Type 1 records.

2116 - Other Work Equipment

CPO1 is identified by selecting RCs from GEPRS. These RCs are matched to payroll minutes by the superedit process and assigned to JFC. The JFCs are matched to TACCTFC and assigned to CPO1 or CPO2. The GEPRS amounts are totaled by cost pool assignment and by state. The state total is divided into the CPO1 total resulting in the plant ratio.

The plant ratio is applied against the CAP2116 SAOC amount to determine CPO1 amount.

CPO2 is allocated to reg/nonreg based on CSW12

① What is CSW12? Plant Specific Construction and Expense SW

CPO2 CSW01 - ① what is CSW01? Customer Corp
Plant Non-specific Salary & Wages

CPO3 is allocated to reg/nonreg based on Account 2116
CPO1 + CPO2 Account 1 Type records.

① What are account 1 type records. Plant in Service accounts 2116

What is CAP? Corporate Accounting Process
TACCOUNT?
GEPRS? General Equipment Property Records System

What is #PC 2116 SAOC?

Test CPO1. How does 7.04-1 work?

ACCOUNT 2115 CP04 and CP05, Account Type 1 records.

ACCOUNT 2116 - OTHER WORK EQUIPMENT

- 7.01 Account 2116 contains the original cost of power operated equipment, general purpose tools, and other items of work equipment.
- 7.02 The following inputs are used in this account:
- CAP
 - GEPRS
 - TACCOUNT
- 7.03 Account 2116 consists of the following cost pools:
- CP01 Plant Specific
 - CP02 Customer, Corporate, and Plant Nonspecific
 - CP03 Embedded Investment Small Value Items
- 7.04.1 CP01 is identified by selecting RCs from GEPRS. These RCs are matched to the payroll minifile by the SuperEdit process and assigned a JFC. The JFCs are matched to TACCTFC and assigned to CP01 or CP02. The GEPRS amounts are totaled by cost pool assignment and by state. The

9.4.4

JAN 20 1993

NOTICE: NOT FOR USE OR DISCLOSURE OUTSIDE
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APPLICATION AB01: CSS/PPS USER GUIDE
PART 9: CSS INVESTMENT AND EXPENSE APPORTIONMENT
SECTION 4: GENERAL SUPPORT ASSETS

state total is divided into the CP01 total resulting in the Plant ratio. The Plant ratio is applied against the CAP 2116 540C amount to determine the CP01 amount.

- 7.04.2 CP01 is allocated to regulated/nonregulated based on CSW12.
- 7.05.1 CP02 contains the balance of FCR 2116 540C.
- 7.05.2 CP02 is allocated to regulated/nonregulated based on CSW01.
- 7.06.1 CP03 contains the balance in SRC 2116 541C.
- 7.06.2 CP03 is allocated to regulated/nonregulated based on Account 2116 CP01 and CP02, Account Type 1 records.

Account 2112 - Motor Vehicles

COMPANY: BST
TITLE: ANALYSIS OF REG/NON-REG ACCOUNT 2112 - Motor Vehicles
TEST YEAR: 1992
AUDITOR: JHP
DATE: 8/20/93

ep1 - Plant Support
ep 2 - contract corp (Plant Lim Sp)

Table with columns: MONTH, 40C CP01 T1, 40C CP02, 40C CP99 SP01, 40C CP99 SP02, FLORIDA TOTAL, REGULATED. Rows for JANUARY to DECEMBER and a total row.

Table with columns: MONTH, 40C CP01 T1, 40C CP02, 40C CP99 SP01, 40C CP99 SP02, TOTAL, NON-REG. Rows for JANUARY to DECEMBER and a total row.

Table with columns: MONTH, 40C CP01 T1, 40C CP02, 40C CP99 SP01, 40C CP99 SP02, TOTAL, TOTAL. Rows for JANUARY to DECEMBER and a total row.

Summary table with columns: REG/TOTAL, NON-REG, CP TO TOTAL, EER, ERR, TOTAL. Values: 83.28%, 0.00%, 90.36%, 100.00%, 100.00%, 100.00%, 85.551, 10.352, 100.002.

Handwritten calculations and notes: 01 - (92)15, 02 (92)13, Reg, Non-Reg, 32,901, 29,344, 30,921, 7,576, 3,064, 4788, 2,993, 2,930, 3,574, 171, 229, 359, 33,324, 31,274, 344, 99, 2,767, 3,333, 5,147.

• TRACED TO GL

PERCENT NON-REG MONTHLY

MONTH	NON-REG	NON-REG	NON-REG	NON-REG	NON-REG	NON-REG	TOTAL NON-REG
JANUARY	11.78%	8.11%	0.00%	0.00%	ERR	ERR	11.78%
FEBRUARY	11.78%	7.94%	0.00%	ERR	ERR	0.00%	11.78%
MARCH	11.27%	9.28%	0.00%	0.00%	ERR	ERR	11.11%
APRIL	10.43%	7.64%	0.00%	0.00%	ERR	ERR	10.15%
MAY	10.56%	5.60%	0.00%	0.00%	ERR	ERR	10.22%
JUNE	9.90%	5.56%	0.00%	0.00%	ERR	ERR	9.28%
JULY	12.05%	6.05%	0.00%	0.00%	ERR	ERR	11.33%
AUGUST	11.32%	6.21%	0.00%	0.00%	ERR	ERR	11.54%
SEPTEMBER	11.01%	6.43%	0.00%	0.00%	ERR	ERR	10.58%
OCTOBER	9.37%	6.87%	0.00%	0.00%	ERR	ERR	9.13%
NOVEMBER	8.96%	6.17%	0.00%	0.00%	ERR	ERR	8.75%
DECEMBER	10.36%	6.97%	0.00%	0.00%	ERR	ERR	9.97%
	0.00%	0.00%	0.00%	0.00%	ERR	ERR	10.35%

(POI- plant Support - large portion of plant specific construction and expenses for categories including plant work (20%) and for administrative/maintenance plant and 20% to 10.

Plant and equipment plant non-spec. - customer contracts and plant for specific utility usage expenses

Account 2111 Land

W. P. No.	
ACCOUNTANT	
DATE	

COMPANY: BSI
 TITLE: ANALYSIS OF REG/NON-REG ACCOUNT 2111
 TEST YEAR: 1992
 AUDITOR: JHP
 DATE: 8/20/93

Land contains the amount of ...
 ...
 ...
 ...

Land -
 2001 - Retained Inv. value
 2121 - including interest in Alton

MONTH	200 CP01 T1		200 CP99 SPO1		200 CP99 SPO2		200 CP01 T3		200 CP01 T7		FLORIDA TOTAL	
	REGULATED	REGULATED	REGULATED	REGULATED	REGULATED	REGULATED	REGULATED	REGULATED	REGULATED	REGULATED	REGULATED	TOTAL
JANUARY	47,907,166.58	283,828.00		3,823.00	229,428.23	3,090,238.71						51,509,484.52
FEBRUARY	47,902,836.16	283,828.00			229,402.46	3,089,891.52						51,506,818.14
MARCH	47,965,123.56	284,781.00		7,960.00	229,731.17	3,094,318.73						51,584,914.12
APRIL	48,004,255.12	283,546.00		1,824.00	229,874.68	3,096,252.36						51,615,752.16
MAY	48,022,497.82	285,818.00		1,824.00	229,958.19	3,097,376.66						51,637,474.67
JUNE	47,532,352.46	723,889.00		1,824.00	229,991.13	3,097,820.46						51,645,877.65
JULY	47,720,638.23	376,543.00		1,824.00	229,528.81	3,215,421.23						51,543,955.37
AUGUST	47,678,085.24	366,400.00		4,135.00	229,283.40	3,211,983.25						51,489,886.89
SEPTEMBER	46,948,166.56	1,044,299.00		4,135.00	229,012.56	3,204,206.79						51,429,819.91
OCTOBER	46,961,272.61	1,041,185.00		4,135.00	229,015.32	3,132,346.66						51,477,354.59
NOVEMBER	47,273,489.10	886,313.00		4,135.00	229,788.87	3,203,129.31						51,682,855.39
DECEMBER	47,247,183.14	747,803.00		4,135.00	228,962.83	3,191,278.18						51,419,368.15
TOTAL	571,224,132.58	6,608,233.00		29,754.00	2,753,977.61	37,784,263.86		0.00	0.00			618,419,361.05

MONTH	200 CP01 T1		200 CP99 SPO1		200 CP99 SPO2		200 CP01 T3		200 CP01 T7		TOTAL NON-REG	
	NON-REG	NON-REG	NON-REG	NON-REG	NON-REG	NON-REG	NON-REG	NON-REG	NON-REG	NON-REG	NON-REG	TOTAL
JANUARY	1,292,428.64	0.00	0.00	0.00	6,153.16	82,878.77						1,381,450.57
FEBRUARY	1,297,905.22				6,178.93	83,225.96						1,387,310.11
MARCH	1,228,916.82				5,850.26	78,798.75						1,313,545.83
APRIL	1,198,800.00				5,706.74	76,865.12						1,281,371.88
MAY	1,181,238.20				5,623.20	75,740.80						1,252,782.20
JUNE	1,174,448.57				5,530.26	75,297.00						1,255,377.83
JULY	1,268,351.93				6,052.58	84,789.38						1,359,193.69
AUGUST	1,319,808.66				6,297.99	88,227.36						1,414,334.01
SEPTEMBER	1,376,639.30				6,508.83	91,907.11						1,475,175.24
OCTOBER	1,376,410.24				6,565.07	91,527.32						1,474,503.63
NOVEMBER	1,214,270.56				5,792.52	80,744.67						1,300,807.75
DECEMBER	1,387,493.80				6,618.56	92,249.15						1,486,361.51
TOTAL	15,316,863.97	0.00	0.00	0.00	77,939.19	1,002,251.39		0.00	0.00			16,382,114.46

MONTH	200 CP01 T1		200 CP99 SPO1		200 CP99 SPO2		200 CP01 T3		200 CP01 T7		TOTAL TOTAL	
	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL
JANUARY	49,194,595.22	283,828.00		3,823.00	229,581.39	3,173,117.48				0.00	0.00	52,880,945.05
FEBRUARY	49,200,801.38	283,828.00		0.00	229,581.39	3,173,117.48				0.00	0.00	52,893,328.25
MARCH	49,194,040.38	284,781.00		7,960.00	229,581.39	3,173,117.48				0.00	0.00	52,895,480.25
APRIL	49,203,955.15	283,546.00		1,824.00	229,581.39	3,173,117.48				0.00	0.00	52,897,124.05
MAY	49,203,836.82	285,818.00		1,824.00	229,581.39	3,173,117.48				0.00	0.00	52,900,176.87
JUNE	48,766,793.03	723,889.00		1,824.00	229,581.39	3,173,117.48				0.00	0.00	52,901,204.88
JULY	48,988,990.16	376,543.00		1,824.00	229,581.39	3,300,210.61				0.00	0.00	52,903,149.16
AUGUST	48,937,893.90	366,400.00		4,135.00	229,581.39	3,300,210.61				0.00	0.00	52,904,228.90
SEPTEMBER	48,324,865.86	1,044,299.00		4,135.00	229,581.39	3,296,113.90				0.00	0.00	52,904,395.15
OCTOBER	48,337,682.85	1,041,185.00		4,135.00	229,581.39	3,283,873.92				0.00	0.00	52,902,455.22
NOVEMBER	48,493,753.66	886,313.00		4,135.00	229,581.39	3,283,873.92				0.00	0.00	52,903,563.03
DECEMBER	48,634,682.94	747,803.00		4,135.00	229,581.39	3,283,527.33				0.00	0.00	52,905,729.66
TOTAL	586,540,996.55	6,608,233.00		29,754.00	2,826,376.71	38,786,515.25		0.00	0.00			624,802,475.51

% REG/TOTAL	97.39%	100.00%	100.00%	97.42%	97.42%	ERR	ERR	97.42%
% NON-REG	0.00%	0.00%	0.00%	2.58%	2.58%	ERR	ERR	2.58%
% CP TO TOTAL	92.40%	1.04%	0.01%	0.45%	6.11%	0.00%	0.00%	100.00%

• TRACED TO RL

PERCENT NON-REG MONTHLY

MONTH	CP04	CP02	CP03	CP04	CP05	CP06	CP09	TOTAL NON-REG
	NON-REG	NON-REG	NON-REG	NON-REG	NON-REG	NON-REG	NON-REG	
JANUARY	2.62%	0.00%	0.00%	2.61%	2.61%	ERR	ERR	2.61%
FEBRUARY	2.64%	0.00%	ERR	2.62%	2.62%	ERR	0.00%	2.62%
MARCH	2.50%	0.00%	0.00%	2.48%	2.48%	ERR	ERR	2.48%
APRIL	2.44%	0.00%	0.00%	2.42%	2.42%	ERR	ERR	2.42%
MAY	2.40%	0.00%	0.00%	2.38%	2.38%	ERR	ERR	2.38%
JUNE	2.41%	0.00%	0.00%	2.37%	2.37%	ERR	ERR	2.37%
JULY	2.53%	0.00%	0.00%	2.52%	2.52%	ERR	ERR	2.52%
AUGUST	2.63%	0.00%	0.00%	2.62%	2.62%	ERR	ERR	2.62%
SEPTEMBER	2.65%	0.00%	0.00%	2.73%	2.73%	ERR	ERR	2.73%
OCTOBER	2.65%	0.00%	0.00%	2.73%	2.73%	ERR	ERR	2.73%
NOVEMBER	2.58%	0.00%	0.00%	2.46%	2.46%	ERR	ERR	2.46%
DECEMBER	2.65%	0.00%	0.00%	2.61%	2.61%	ERR	ERR	2.61%
	2.61%	0.00%	0.00%	2.58%	2.58%	ERR	ERR	2.58%



W. P. No.

ACCOUNTANT

DATE

Account 2114 Special Purpose Vehicles

COMPANY: BST
TITLE: ANALYSIS OF REG/NON-REG ACCOUNT 2114 - Special Purpose Vehicles -
FISCAL YEAR: 1992
AUDITOR: JHP
DATE: 8/20/93

total paid 2000
CP2 - 1050 (2000) total 1000000

total self-imposed cost is
total of 21,486.31
total of 21,486.31
total of 21,486.31

MONTH	240C CP01 TI		240C CP02 TI		REGULATED	FLORIDA TOTAL REGULATED
	REGULATED	REGULATED	REGULATED	REGULATED		
JANUARY	2,744.52					2,744.52
FEBRUARY		2,867.10				2,867.10
MARCH		2,871.66				2,871.66
APRIL		2,874.51				2,874.51
MAY		2,880.85				2,880.85
JUNE		2,879.35				2,879.35
JULY		2,864.40				2,864.40
AUGUST		2,859.51				2,859.51
SEPTEMBER		2,853.05				2,853.05
OCTOBER		2,835.45				2,835.45
NOVEMBER		2,860.58				2,860.58
DECEMBER		2,836.85				2,836.85
TOTAL	2,744.52	31,486.31	0.00	0.00		34,230.83

MONTH	240C CP01 TI		240C CP02 TI		NON-REG	TOTAL NON-REG
	NON-REG	NON-REG	NON-REG	NON-REG		
JANUARY	304.04					304.04
FEBRUARY		181.46				181.46
MARCH		176.90				176.90
APRIL		174.05				174.05
MAY		167.91				167.91
JUNE		169.21				169.21
JULY		184.16				184.16
AUGUST		189.05				189.05
SEPTEMBER		195.51				195.51
OCTOBER		209.11				209.11
NOVEMBER		187.98				187.98
DECEMBER		212.51				212.51
TOTAL			0.00			2,351.89

MONTH	240C CP01 TI		TOTAL		TOTAL	TOTAL
	TOTAL	TOTAL	TOTAL	TOTAL		
JANUARY	3,048.56	0.00	0.00	0.00	3,048.56	3,048.56
FEBRUARY	0.00	3,048.56	0.00	0.00	3,048.56	3,048.56
MARCH	0.00	3,048.56	0.00	0.00	3,048.56	3,048.56
APRIL	0.00	3,048.56	0.00	0.00	3,048.56	3,048.56
MAY	0.00	3,048.56	0.00	0.00	3,048.56	3,048.56
JUNE	0.00	3,048.56	0.00	0.00	3,048.56	3,048.56
JULY	0.00	3,048.56	0.00	0.00	3,048.56	3,048.56
AUGUST	0.00	3,048.56	0.00	0.00	3,048.56	3,048.56
SEPTEMBER	0.00	3,048.56	0.00	0.00	3,048.56	3,048.56
OCTOBER	0.00	3,048.56	0.00	0.00	3,048.56	3,048.56
NOVEMBER	0.00	3,048.56	0.00	0.00	3,048.56	3,048.56
DECEMBER	0.00	3,048.56	0.00	0.00	3,048.56	3,048.56
TOTAL	3,048.56	33,534.16	0.00	0.00	36,582.72	36,582.72

% REG/TOTAL	90.03%	93.89%	ERR	ERR	93.57%
% NON-REG		0.00%	ERR	ERR	6.43%
% CP TO TOTAL	8.33%	91.67%	0.00%	0.00%	100.00%

PERCENT NON-REG MONTHLY

MONTH	NON-REG		NON-REG		TOTAL
	NON-REG	NON-REG	NON-REG	NON-REG	NON-REG
JANUARY	9.972	ERR	ERR	ERR	9.972
FEBRUARY	ERR	5.952	ERR	0.002	5.952
MARCH	ERR	5.802	ERR	ERR	5.802
APRIL	ERR	5.712	ERR	ERR	5.712
MAY	ERR	5.512	ERR	ERR	5.512
JUNE	ERR	5.552	ERR	ERR	5.552
JULY	ERR	6.042	ERR	ERR	6.042
AUGUST	ERR	6.202	ERR	ERR	6.202
SEPTEMBER	ERR	6.412	ERR	ERR	6.412
OCTOBER	ERR	6.062	ERR	ERR	6.062
NOVEMBER	ERR	6.172	ERR	ERR	6.172
DECEMBER	ERR	6.972	ERR	ERR	6.972
	0.002	0.002	ERR	ERR	6.432

CP01 - Plant Support - Wage portion of plant specific construction and expansion for statewide facilities (total 2400 units) - not for information and expansion, plant - 2400 units.

CP02 - Customer, corporate and plant - non-specific salary + wage expenses

Account 2115 Garage Work Equipment

W. P. No.

ACCOUNTANT

DATE

COMPANY: GST
 TITLE: ANALYSIS OF REG/NON-REG ACCOUNT 2115 - Garage work Equip - cost of tools
 TEST YEAR: 1992
 AUDITOR: THP
 DATE: 8/20/93

in present used to maintain tanks in

2115, 2116, 2116

MONTH	340C CP05 T1		340C CP99 SP01		340C CP99 SP02		341C CP05 T1		FLORIDA TOTAL REGULATED
	REGULATED		REGULATED		REGULATED		REGULATED		
JANUARY	2,304,943.44	5,689.00		60.00	118,711.11				3,629,403.55
FEBRUARY	2,305,623.64	5,689.00			117,853.50				3,629,366.14
MARCH	2,867,488.45	2,407.00		105.00	115,754.58				2,985,755.03
APRIL	2,838,905.52	2,361.00		9.00	114,776.51				3,016,052.03
MAY	2,894,727.13	2,885.00		9.00	112,322.76				3,010,957.89
JUNE	2,326,522.94	3,288.00		9.00	111,854.50				3,641,674.44
JULY	2,887,363.30	3,481.00		9.00	108,347.70				2,999,207.00
AUGUST	2,873,176.45	3,426.00		45.00	106,112.01				2,982,753.46
SEPTEMBER	2,307,014.58	3,389.00		45.00	105,245.33				3,015,693.31
OCTOBER	2,343,421.76	3,301.00		45.00	104,664.17				3,651,431.33
NOVEMBER	2,754,186.46	6,587.00		45.00	103,187.30				2,863,925.84
DECEMBER	2,737,262.88	7,239.00		45.00	100,248.49				2,844,855.37
TOTAL	34,500,662.63	49,742.00		426.00	1,318,988.04	0.00			35,869,718.67

MONTH	340C CP05 T1		340C CP99 SP01		340C CP99 SP02		341C CP05 T1		TOTAL NON-REG
	NON-REG		NON-REG		NON-REG		NON-REG		
JANUARY	271,711.60						11,103.56	282,815.16	
FEBRUARY	271,385.12						10,332.80	281,717.92	
MARCH	257,712.99						10,483.25	268,196.24	
APRIL	241,281.01						9,553.05	250,834.06	
MAY	245,260.57						9,568.43	254,829.00	
JUNE	230,719.32						8,818.32	239,537.64	
JULY	279,728.00						10,436.75	290,164.75	
AUGUST	235,247.51						10,904.07	246,151.58	
SEPTEMBER	274,621.67						9,942.38	284,564.05	
OCTOBER	214,520.14						8,695.17	223,215.31	
NOVEMBER	222,633.15						8,343.53	230,976.68	
DECEMBER	258,152.21						9,454.11	267,606.32	
TOTAL	3,093,044.09	0.00	0.00	0.00	118,215.58	0.00		3,211,259.67	

MONTH	340C CP05 T1		340C CP99 SP01		340C CP99 SP02		341C CP05 T1		TOTAL TOTAL
	TOTAL		TOTAL		TOTAL		TOTAL		
JANUARY	3,176,655.04	5,689.00		60.00	129,814.67	0.00		3,312,218.71	
FEBRUARY	3,177,008.76	5,689.00		0.00	127,986.30	0.00		3,310,684.06	
MARCH	3,125,201.44	2,407.00		105.00	126,157.33	0.00		3,253,871.37	
APRIL	3,140,186.53	2,361.00		9.00	124,329.56	0.00		3,256,886.09	
MAY	3,139,987.70	2,885.00		9.00	122,501.13	0.00		3,265,382.89	
JUNE	3,157,242.26	3,288.00		9.00	120,672.82	0.00		3,281,212.08	
JULY	3,167,098.18	3,481.00		9.00	118,844.45	0.00		3,289,432.63	
AUGUST	3,168,422.96	3,426.00		45.00	117,016.08	0.00		3,288,911.04	
SEPTEMBER	3,181,636.25	3,389.00		45.00	115,187.71	0.00		3,300,257.36	
OCTOBER	3,187,951.30	3,301.00		45.00	113,359.34	0.00		3,304,657.24	
NOVEMBER	3,176,799.61	6,587.00		45.00	111,530.97	0.00		3,194,967.58	
DECEMBER	2,995,515.09	7,239.00		45.00	109,702.60	0.00		3,112,501.63	
TOTAL	37,593,706.72	49,742.00		426.00	1,437,103.62	0.00		39,080,378.34	

% REG/TOTAL	91.77%	100.00%	100.00%	91.77%	EPR	91.78%
% NON-REG	0.00%	0.00%	0.00%	8.23%	ERR	8.22%
% CP 10 TOTAL	96.13%	0.13%	0.90%	3.68%	0.00%	100.00%

TRACED TO A
 PERCENT NON-REG MONTHLY

MONTH	NON-REG		NON-REG		NON-REG		TOTAL
	NON-REG	NON-REG	NON-REG	NON-REG	NON-REG	NON-REG	NON-REG
JANUARY	0.55%	0.00%	0.00%	0.55%	ERR		0.54%
FEBRUARY	0.54%	0.00%	ERR	0.54%	0.00%		0.53%
MARCH	0.52%	0.00%	0.00%	0.52%	ERR		0.24%
APRIL	7.68%	0.00%	0.00%	7.68%	ERR		7.68%
MAY	7.81%	0.00%	0.00%	7.81%	ERR		7.80%
JUNE	7.31%	0.00%	0.00%	7.31%	ERR		7.00%
JULY	8.83%	0.00%	0.00%	8.83%	ERR		8.82%
AUGUST	9.32%	0.00%	0.00%	9.32%	ERR		9.31%
SEPTEMBER	8.62%	0.00%	0.00%	8.62%	ERR		8.62%
OCTOBER	7.67%	0.00%	0.00%	7.67%	ERR		7.66%
NOVEMBER	7.48%	0.00%	0.00%	7.48%	ERR		7.46%
DECEMBER	8.62%	0.00%	0.00%	8.62%	ERR		8.60%
	8.22%	0.00%	0.00%	8.22%	ERR		8.22%

1105 - 10401 - Relative Inv Value
 (Acct 2112, 2114, 2116)



Account 2116 - Other Work equipment

W. P. No.

ACCOUNTANT

DATE

COMPANY: BGT
 TITLE: ANALYSIS OF REG/NON-REG ACCOUNT 2116 - other work equip.
 TEST YEAR: 1992 cost of power operated equip, general purpose
 AUDITOR: IHP tools & other items of work eq.
 DATE: 8/20/93

MONTH	540C CP01 T1		540C CP02		540C CP99 SP01		541C CP03 T1		FLORIDA TOTAL REGULATED
	REGULATED	REGULATED	REGULATED	REGULATED	REGULATED	REGULATED	REGULATED		
JANUARY	43,121,062.02	22,610,574.15	28,780.00	2,702,352.33				68,462,368.50	
FEBRUARY	45,082,153.16	21,598,914.55	28,780.00	2,669,544.53				69,368,392.20	
MARCH	46,188,598.48	21,630,627.09	12,178.00	2,634,528.30				70,528,531.87	
APRIL	46,301,272.32	21,212,555.86	11,942.00	2,608,364.13				70,724,734.37	
MAY	48,453,435.33	20,074,671.76	14,595.00	2,566,677.08				71,109,379.77	
JUNE	49,711,862.44	20,305,789.16	16,635.00	2,536,597.10				72,572,883.70	
JULY	49,741,455.32	19,707,488.33	17,609.00	2,464,238.61				71,336,789.30	
AUGUST	50,228,753.85	19,272,243.30	17,334.00	2,411,178.77				71,329,508.92	
SEPTEMBER	50,542,324.43	19,000,056.40	17,144.00	2,389,467.09				71,949,535.92	
OCTOBER	51,908,750.22	18,967,940.37	16,697.00	2,371,838.34				73,267,225.33	
NOVEMBER	52,363,941.34	18,065,823.39	62,378.00	2,336,670.61				73,827,823.94	
DECEMBER	52,856,858.97	19,583,041.30	68,553.00	2,271,844.83				73,969,298.10	
TOTAL	586,282,179.68	243,870,721.72	312,625.00	29,961,502.84	0.00			859,637,025.24	

MONTH	540C CP01 T1		540C CP02		540C CP99 SP01		541C CP03 T1		TOTAL NON-REG
	NON-REG	NON-REG	NON-REG	NON-REG	NON-REG	NON-REG	NON-REG		
JANUARY	3,855,570.87	1,460,723.83					218,611.47	5,534,906.17	
FEBRUARY	4,035,082.75	1,366,494.53					215,870.42	5,617,447.70	
MARCH	3,538,500.89	1,336,451.87					204,737.52	5,080,690.68	
APRIL	3,654,083.75	1,284,325.64					189,153.24	5,127,482.63	
MAY	3,318,498.14	1,170,125.03					190,291.56	5,279,915.73	
JUNE	3,594,774.44	1,153,248.43					177,222.75	5,065,245.62	
JULY	4,063,542.05	1,266,984.00					210,431.45	6,140,957.50	
AUGUST	5,134,789.21	1,274,148.32					222,343.50	6,631,281.03	
SEPTEMBER	4,603,370.60	1,302,911.67					202,906.38	6,108,288.66	
OCTOBER	3,963,065.84	1,296,858.98					178,386.35	5,529,311.17	
NOVEMBER	4,947,941.15	1,252,825.44					173,405.29	5,474,171.88	
DECEMBER	4,747,108.11	1,466,430.78					197,062.28	6,410,621.17	
TOTAL	50,248,648.80	15,770,629.18	0.00	2,381,442.62	0.00			68,400,720.60	

MONTH	540C CP01 T1		540C CP02		540C CP99 SP01		541C CP03 T1		TOTAL
	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL		
JANUARY	46,976,632.89	24,071,297.98	28,780.00	2,921,562.86	0.00			73,998,774.67	
FEBRUARY	49,117,225.91	22,957,409.14	28,780.00	2,880,415.01	0.00			74,983,840.06	
MARCH	50,127,493.37	23,030,078.96	12,178.00	2,839,266.22	0.00			76,009,072.55	
APRIL	50,555,276.67	22,496,891.50	11,942.00	2,798,117.43	0.00			75,862,217.60	
MAY	52,363,825.07	21,244,736.79	14,595.00	2,756,368.64	0.00			76,380,295.50	
JUNE	53,406,636.88	21,499,037.59	16,635.00	2,715,819.85	0.00			77,638,129.32	
JULY	54,404,937.37	20,974,464.39	17,609.00	2,674,671.06	0.00			78,071,741.82	
AUGUST	55,363,543.06	20,546,382.22	17,334.00	2,633,522.27	0.00			78,560,791.55	
SEPTEMBER	55,146,305.83	20,302,062.07	17,144.00	2,592,373.48	0.00			78,057,884.58	
OCTOBER	55,863,816.06	20,364,793.25	16,697.00	2,551,224.69	0.00			78,796,637.10	
NOVEMBER	56,410,983.09	20,318,658.83	62,378.00	2,510,075.90	0.00			79,307,095.82	
DECEMBER	56,803,967.08	21,835,472.08	68,553.00	2,468,927.11	0.00			80,376,319.27	
TOTAL	636,540,828.48	258,841,360.90	312,625.00	32,342,945.46	0.00			928,037,759.84	

% REG/TOTAL	92.11%	97.91%	100.00%	92.64%	ERR	92.63%
% NON-REG		6.09%	0.00%	7.36%	ERR	7.37%
% CP TO TOTAL	68.59%	27.89%	0.03%	3.49%	0.00%	100.00%

• TRACED TO GL

PERCENT NON-REG MONTHLY

MONTH	NON-REG	NON-REG	NON-REG	NON-REG	NON-REG	TOTAL NON-REG
JANUARY	8.21%	6.07%	0.00%	7.18%	ERR	7.18%
FEBRUARY	8.22%	5.95%	0.00%	7.19%	0.00%	7.19%
MARCH	7.86%	5.80%	0.00%	7.21%	ERR	7.21%
APRIL	7.23%	5.71%	0.00%	6.76%	ERR	6.76%
MAY	7.17%	5.51%	0.00%	6.90%	ERR	6.90%
JUNE	6.97%	5.55%	0.00%	6.53%	ERR	6.53%
JULY	8.57%	6.04%	0.00%	7.87%	ERR	7.87%
AUGUST	9.27%	6.20%	0.00%	8.44%	ERR	8.44%
SEPTEMBER	8.35%	6.11%	0.00%	7.83%	ERR	7.83%
OCTOBER	7.89%	6.86%	0.00%	7.83%	ERR	7.83%
NOVEMBER	7.18%	6.17%	0.00%	6.31%	ERR	6.30%
DECEMBER	8.36%	6.97%	0.00%	7.90%	ERR	7.90%
	7.89%	6.89%	0.00%	7.36%	ERR	7.37%

CP01 - Fuel Specific - usage portion of plant
specific construction - expenses

CP02 - use cap - for sp. - utility usage
expenses

CP03 - included for small
utility costs
including the value
of the plant
and portion
related to other

CONFIDENTIAL

FORM NO. 1
OFFICE OF THE SECRETARY OF DEFENSE
WASHINGTON, D.C. 20301
MAY 1962

Table with columns: LINE, QUANTITY, UNIT PRICE, EXTENDED PRICE, etc. Includes handwritten notes and a signature 'W. J. ...' in the upper right corner.

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Table with columns: QUANTITY, UNIT PRICE, EXTENDED PRICE, etc. Includes handwritten notes and a signature 'W. J. ...' in the upper right corner.

1 OF 10 PAGES

Handwritten notes and signatures in the middle section of the page.

Table with columns: QUANTITY, UNIT PRICE, EXTENDED PRICE, etc. Includes handwritten notes and a signature 'W. J. ...' in the upper right corner.

Account 2231

W.
ACCOUNTANT
DATE

TITLE: ANALYSIS OF REG/NON-REG ACCOUNT 2231
 TEST YEAR: 1992
 AUDITOR: K. BELCH
 DATE: AUGUST 19, 1992
 WORKPAPER 1

MONTH	67C CP01-03 REGULATED	67C CP01-04 REGULATED	167C CP01 REGULATED	527C CP01 REGULATED	567C CP01-03 REGULATED	567C CP01-04 REGULATED	67C CP02 REGULATED	FLORIDA TOTAL REGULATED
JANUARY	889,250.34	637,401.89	7,734,521.09	7,486.48	8,546.70	6,702.44	12,047.82	9,355,956.26
FEBRUARY	891,506.07	686,956.31	7,666,680.13	7,381.03	8,486.07	6,553.80	14,195.48	9,283,732.89
MARCH	929,830.72	671,452.22	7,859,611.76	7,275.58	8,640.53	6,178.47	16,050.80	9,308,240.18
APRIL	934,878.13	654,201.66	7,664,676.43	7,178.13	8,598.50	6,015.43	17,255.84	9,291,986.52
MAY	929,176.84	648,990.63	7,707,346.60	7,064.68	8,466.76	5,922.80	355,738.89	9,683,787.26
JUNE	927,916.63	651,250.90	7,729,817.67	6,959.22	8,229.09	5,845.71	18,481.36	9,348,600.58
JULY	927,608.39	657,745.89	7,731,837.32	6,853.78	8,168.16	5,791.86	21,289.21	9,359,294.61
AUGUST	902,429.79	636,405.80	7,740,790.70	6,748.33	8,068.72	5,684.53	52,498.92	9,352,610.79
SEPTEMBER	929,873.12	625,152.53	8,484,158.78	6,642.88	8,122.93	5,487.35	381,553.14	10,468,182.93
OCTOBER	937,645.61	626,559.29	8,664,267.82	6,527.43	7,981.55	5,233.76	393,582.97	10,641,988.83
NOVEMBER	778,425.85	517,829.35	4,225,489.49	6,431.98	7,872.22	5,228.72	482,684.32	5,943,161.93
DECEMBER	638,877.95	433,646.96	4,478,751.98	6,326.53	7,672.10	5,214.07	274,833.18	5,843,722.70

MONTH	67C CP01-03 NON-REG	67C CP01-04 NON-REG	167C CP01 NON-REG	527C CP01 NON-REG	567C CP01-03 NON-REG	567C CP01-04 NON-REG	67C CP02 NON-REG	TOTAL NON-REG
JANUARY								0.00
FEBRUARY								0.00
MARCH								0.00
APRIL								0.00
MAY								0.00
JUNE								0.00
JULY								0.00
AUGUST								0.00
SEPTEMBER								0.00
OCTOBER								0.00
NOVEMBER								0.00
DECEMBER								0.00

MONTH	67C CP01-03 TOTAL	67C CP01-04 TOTAL	167C CP01 TOTAL	527C CP01 TOTAL	567C CP01-03 TOTAL	567C CP01-04 TOTAL	67C CP02 TOTAL	TOTAL
JANUARY	889,250.34	637,401.89	7,734,521.09	7,486.48	8,546.70	6,702.44	12,047.82	9,355,956.26
FEBRUARY	891,506.07	686,956.31	7,666,680.13	7,381.03	8,486.07	6,553.80	14,195.48	9,283,732.89
MARCH	929,830.72	671,452.22	7,859,611.76	7,275.58	8,640.53	6,178.47	16,050.80	9,308,240.18
APRIL	934,878.13	654,201.66	7,664,676.43	7,178.13	8,598.50	6,015.43	17,255.84	9,291,986.52
MAY	929,176.84	648,990.63	7,707,346.60	7,064.68	8,466.76	5,922.80	355,738.89	9,683,787.26
JUNE	927,916.63	651,250.90	7,729,817.67	6,959.22	8,229.09	5,845.71	18,481.36	9,348,600.58
JULY	927,608.39	657,745.89	7,731,837.32	6,853.78	8,168.16	5,791.86	21,289.21	9,359,294.61
AUGUST	902,429.79	636,405.80	7,740,790.70	6,748.33	8,068.72	5,684.53	52,498.92	9,352,610.79
SEPTEMBER	929,873.12	625,152.53	8,484,158.78	6,642.88	8,122.93	5,487.35	381,553.14	10,468,182.93
OCTOBER	937,645.61	626,559.29	8,664,267.82	6,527.43	7,981.55	5,233.76	393,582.97	10,641,988.83
NOVEMBER	778,425.85	517,829.35	4,225,489.49	6,431.98	7,872.22	5,228.72	482,684.32	5,943,161.93
DECEMBER	638,877.95	433,646.96	4,478,751.98	6,326.53	7,672.10	5,214.07	274,833.18	5,843,722.70

1 CP TO TOTAL 10.52% 7.42% 76.61% 0.11% 0.17% 0.09% 4.53% 100.00%

PERCENT NON-REG MONTHLY

MONTH	67C CP01-03 NON-REG	67C CP01-04 NON-REG	167C CP01 NON-REG	527C CP01 NON-REG	567C CP01-03 NON-REG	567C CP01-04 NON-REG	67C CP02 NON-REG	TOTAL NON-REG
JANUARY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
FEBRUARY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
MARCH	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
APRIL	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
MAY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
JUNE	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
JULY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
AUGUST	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
SEPTEMBER	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

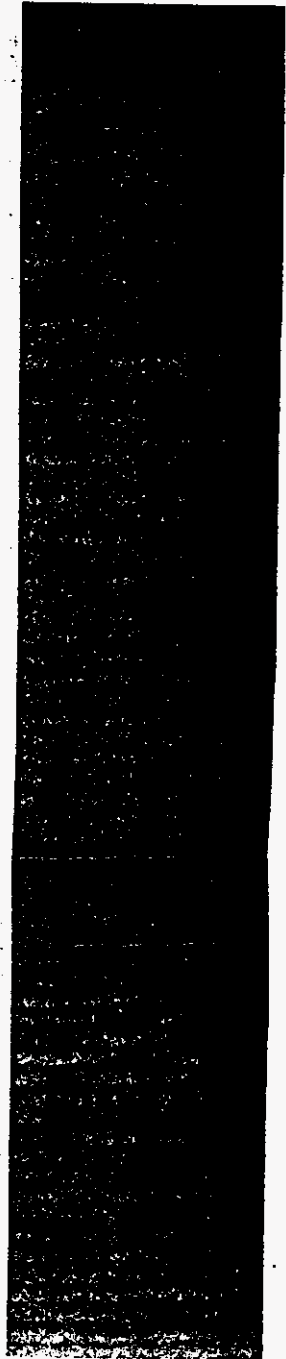
Account 2232

W. P. No.

ACCOUNTANT

DATE

MONTH	DEBIT	CREDIT	BALANCE
1937			
JAN	1,000.00		1,000.00
FEB	1,000.00		2,000.00
MAR	1,000.00		3,000.00
APR	1,000.00		4,000.00
MAY	1,000.00		5,000.00
JUN	1,000.00		6,000.00
JUL	1,000.00		7,000.00
AUG	1,000.00		8,000.00
SEPT	1,000.00		9,000.00
OCT	1,000.00		10,000.00
NOV	1,000.00		11,000.00
DEC	1,000.00		12,000.00



Conclusion

Acct 6012 Motor Vehicle Expense

* NO ERRORS FOUND IN METHODOLOGY OR APPLICATION

* Tied cost pool methodologies to CAM

→ cam shows two pools

→ CSS/PSS shows only one

→ one extra in cam is for direct assignment to reg or non reg (not used in actual application)

* Tested amount of reg/non reg split - immaterial difference of \$9,000 noted.

Mike Gaines

Acct 6112 Motor Vehicle Expense

① What is CISSP? Corporate Interface Selection Separate Process

② Explain paragraph 2.04.1.

6112.100 Incurred Motor Vehicle EXP

6112.200 Plant Motor Vehicle EXP

Must capitalize part of this in accordance with Part 32

?
How do they know what is 6112.100 & what is 6112.200

* The plant piece is cleared as a loading to plant accounts based on time of employees using vehicle for construction, maint & travel codes

↳ once in plant account assigned to reg/names based on 2112 CPOZ

↳ Motor vehicle plant account

6112 - Motor Vehicle Expense

6112.1100 Incurred Motor Vehicle Expense
↳

6112.2100 Plant Motor Vehicle Expense

2.6 Section 6 Part B

1100	Part piece	credit 1900
		debit 612.2100

↳ cleared by time of
~~purchase~~ as a
loading

* How do you know what goes to 6112.21 ?

Some of this is subject to capitalization according
to part 32 - that's why this is done

INTERNAL OFFICE MEMORANDUM

Date: 05-Nov-1993 01:40pm CST
From: Joel Phillips
PCBKFSX!UOS1@BRIDGE
Dept: Comptrollers
Tel No: 404-529-8291

TO: Karen Kaetz (KAETZ_K@A1@ALCR01)

CC: Charles V. Hunter (CH009VH!VZ2@BRIDGE)

CC: Steve Arledge (JSA1!UOS5@BRIDGE)

Subject: Account 6112 Motor Vehicle Expense Distribution Question

In answer to Mike Gaines' question yesterday on motor vehicles:
("How do we determine/identify what 6112 expenses are to be
charged to 6112.1900 for further distribution")

The 2 cost pools were plant and non-plant in 6112. The MVCPR
indicates which vehicles are plant and nonplant.
Motor vehicle expense financial transactions contain a motor
vehicle group number. The motor vehicle group number indicates
the type of vehicle to which the expense applies. Expenses for
vehicles with a plant related vehicle group number are designated
for further distribution.

	Regulate	Non regulate
Motor Vehicle Expense 6112 CR1	7050852	509354
Allocation Base Acct 2112 Cost Pool 02	33508318	2467989
Total Base 35973307		
Unregulated 2467989		
% base 6.86%		
Total 6112 CR1 7560206		
% Motor 6.86%		
518,630		
Per Act. Request 509354		
9.27%		
<p>Need to discuss with company personnel.</p> <p>1) Get an understanding of what paragraph 2.04.1 states.</p> <p>2) Determine why plant acct 2112 Cost pool 02 is used to allocate the cost.</p>		
<p>- CAM shows two pools but C&S/PLS shows only one.</p> <p>> Direct Reg/Unreg base in 2112 CR2</p>		

APPLICATION	AB01:	CSS/PPS USER GUIDE
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SECTION	11:	GENERAL SUPPORT PROPERTY EXPENSES

INDEX

1. GENERAL
2. ACCOUNT 6112 - MOTOR VEHICLE EXPENSE
3. ACCOUNT 6113 - AIRCRAFT EXPENSE
4. ACCOUNT 6114 - SPECIAL PURPOSE VEHICLE EXPENSE
5. ACCOUNT 6115 - GARAGE WORK EQUIPMENT EXPENSE
6. ACCOUNT 6116 - OTHER WORK EQUIPMENT
7. ACCOUNT 6121 - LAND AND BUILDING EXPENSE
8. ACCOUNT 6122 - FURNITURE AND ARTWORKS EXPENSE
9. ACCOUNT 6123 - OFFICE EQUIPMENT EXPENSE
10. ACCOUNT 6124 - GENERAL PURPOSE COMPUTER EXPENSE

GENERAL

1.01 The following accounts are Plant Support Property Expense accounts.

ACCOUNT 6112 - MOTOR VEHICLE EXPENSE

2.01 Account 6112 contains the cost of fuel, lubrication, license and inspection fees, washing, repainting and minor accessories. Also included is the cost of personnel whose principal job is operating motor vehicles, such as chauffeurs and shuttle bus drivers. The costs of users of motor vehicles whose principle job is not the operation of motor vehicles shall be charged to accounts appropriate for the activities performed.

2.02 The following inputs are used in this account:

CISSP

2.03 Account 6112 consists of the following cost pools:

CP01 Motor Vehicle Expense

2.04.1 CP01 contains the entire account. Plant operations remain in SRC 6112.1100 without further clearance. Expenses not related to plant related expenses are cleared to SRC 6112.2100. Further clearances are then made to the appropriate plant construction, maintenance, and removal codes.

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 SECTION 11: GENERAL SUPPORT PROPERTY EXPENSES

2.04.2 CP01 is assigned to regulated/nonregulated based on Account 2112 CP02.

ACCOUNT 6113 - AIRCRAFT EXPENSE

- 3.01 Account 6113 contains all charges for the use of Executive and Shuttle aircraft.
- 3.02 The following inputs are used in this account:
 CISSP
 TACCTFC
- 3.03 Account 6113 consists of the following cost pools:
 CP01 Specific
 CP02 Other
- 3.04.1 CP01 contains FCs M141, 1671, and 5222.
- 3.04.2 CP01 is allocated to regulated/nonregulated based on CSW07.
- 3.05.1 CP02 contains FCs M140, 1670, and 5221.
- 3.05.2 CP02 is allocated to regulated/nonregulated based on CSW02.

ACCOUNT 6114 - SPECIAL PURPOSE VEHICLE EXPENSE

- 4.01 Account 6114 contains the cost of maintaining and repairing Special Purpose Vehicles classified in Account 2114. It includes field, licenses, inspection fees, washing, repainting and minor accessories.
- 4.02 The following inputs are used in this account:
 CISSP
- 4.03 Account 6114 consists of the following cost pools:
 CP01 Special Purpose Vehicle Expense
- 4.04.1 CP01 contains the entire account. Expenses not related to plant operations remain in FRC 240M without further clearance. Plant related expenses are cleared to the appropriate plant construction, maintenance, and removal codes through the plant labor system.

DETAIL OF REGULATED AND NONREGULATED DOLLARS
 FOR YEAR-TO-DATE 1992
 EXECUTED BYRD92 FOCEXEC ON 08/31/93 AT 12.24.30

ST	MAIN	CP	REGULATED	NONREGULATED	TOTAL
FL	1180	60	5,640,704,119	0	5,640,704,119
	1181	60	-334,366,846	0	-334,366,846
	1190	60	94,574,594	0	94,574,594
	1220	01	35,942,408	-2,750	35,939,658
		02	45,306,767	3,489,921	48,796,688
		03	960,416	111,752	1,072,168
		04	256,675,516	1,316,057	257,991,573
		05	7,127,695	210,940	7,338,634
		06	11,945,980	0	11,945,980
		07	66,600,751	4,064,615	70,665,366
		08	77,830	3,156	80,986
		09	-325,945	274,931	-51,014
		10	59,681,165	2,381,317	62,062,482
		11	179,041,409	5,515,478	184,556,887
		12	1,596	0	1,596
	1290	60	650,987	0	650,987
	1300	60	21,190,513	0	21,190,513
	1310	60	109,556	0	109,556
	1330	60	12,123,382	0	12,123,382
	1350	60	-388,260	0	-388,260
	1402	01	0	19,225,141	19,225,141
	1410	60	16,387,860	0	16,387,860
	1439	01	19,515,428	0	19,515,428
		02	21,504,713	7,072	21,511,786
		03	438,439,643	18,077,362	456,517,005
		04	196,041,771	10,792,840	206,834,610
		05	17,546,214	1,255,963	18,802,177
		06	80,339,958	4,872,422	85,212,380
	1500	01	64,998,901	0	64,998,901
	2111	01	611,763,074	16,392,114	628,155,188
		99	6,647,987	0	6,647,987
	2112	01	301,198,528	36,164,075	337,362,603
		02	33,505,318	2,467,989	35,973,306
		99	21,366	0	21,366
	2114	01	2,745	304	3,049
		02	31,486	2,048	33,534
	2115	05	34,852,182	3,125,484	37,977,666
		06	967,369	85,776	1,053,145
		99	50,168	0	50,168
	2116	01	586,292,180	50,248,649	636,540,828
		02	243,070,722	15,770,640	258,841,362
		03	29,961,503	2,381,443	32,342,945
		99	312,625	0	312,625
	2121	01	147,434,142	3,902,340	151,336,481
		02	4,082,296,331	20,361,038	4,102,657,369
		03	151,053,732	-3,077	151,050,655

DETAIL OF REGULATED AND NONREGULATED DOLLARS
 FOR YEAR-TO-DATE 1992
 EXECUTED BYRD92 FOCEXEC ON 08/31/93 AT 12.24.30

ST	MAIN	CP	REGULATED	NONREGULATED	TOTAL
--	----	--	-----	-----	-----
FL	5082	60	449,423,486	0	449,423,486
	5083	60	81,326,336	0	81,326,336
	5084	60	281,895,757	0	281,895,757
	5100	60	259,810,455	523	259,810,978
		79	322,282	0	322,282
	5111	60	11,484,745	0	11,484,745
	5112	60	26,488,018	0	26,488,018
	5121	60	43,153	0	43,153
	5122	60	40,785,021	4	40,785,026
	5123	60	46	0	46
	5124	60	-42	0	-42
	5125	60	11,272,087	0	11,272,087
	5128	60	-1	0	-1
	5129	60	-5,989,271	0	-5,989,271
	5160	60	3,053,916	0	3,053,916
	5230	60	247,676,744	0	247,676,744
	5240	60	6,343,198	0	6,343,198
	5261	60	267,522	0	267,522
	5262	60	327,101	0	327,101
	5263	60	12	0	12
	5264	60	23,758,156	0	23,758,156
		79	74,643	0	74,643
	5270	60	32,850,552	0	32,850,552
	5280	60	0	77,020,563	77,020,563
		79	0	-3,161,090	-3,161,090
	5301	60	-40,892,794	0	-40,892,794
	5302	60	-57,921	0	-57,921
	6112	01	7,050,852	509,354	7,560,206
		99	18,202	0	18,202
	6113	01	1,285,523	86,974	1,372,497
		02	410,961	26,449	437,409
		99	748	0	748
	6114	01	555	38	593
	6115	01	332,389	29,530	361,920
		99	342	0	342
	6116	01	677,691	43,687	721,378
		99	858	0	858
	6121	02	62,814,883	1,641,060	64,455,943
		08	3,002,718	79,680	3,082,398
		99	16,175	0	16,175
	6122	01	2,039,872	138,215	2,178,087
		99	9,600	0	9,600
	6123	02	5,448,685	211,454	5,660,139
		03	6,902,031	42,395	6,944,426
		99	104,389	0	104,389
	6124	01	767,391	22,213	789,604

NOT FOR USE OR DISCLOSURE OUTSIDE BELLSOUTH
 EXCEPT UNDER WRITTEN AGREEMENT

APPLICATION AB01: CSS/PPS USER GUIDE
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 SECTION 4: GENERAL SUPPORT ASSETS

ACCOUNT 2112 - MOTOR VEHICLES

- 3.01 Account 2112 contains the original cost of motor vehicles of the type which are designed and routinely licensed to operate on public streets and highways.
- 3.02 The following inputs are used in this account:
 CAP
 MVCPR
 TACCOUNT
- 3.03 Account 2112 consists of the following cost pools:
 CP01 Plant Support
 CP02 Customer, Corporate, and Plant Nonspecific
- 3.04.1 CP01 is identified by selecting MVCPR records and totalling the record amounts by the Plant Indicator. The record total for Plant Indicator of 'P' is divided by the total amount of all selected MVCPR records by state. The Plant ratio is applied against the CAP FRC 2112 40C amount to determine the CP01 amount.
- 3.04.2 CP01 is allocated to regulated/nonregulated based on CSW15.
- 3.05.1 CP02 contains the balance of FRC 2112 40C.
- 3.05.2 CP02 is allocated to regulated/nonregulated based on CSW03.

ACCOUNT 2113 - AIRCRAFT

- 4.01 Account 2113 contains the original cost of company owned aircraft and associated equipment and furnishings installed as an integral part of the aircraft.
- 4.02 The following inputs are used in this account:
 CAP
 TACCOUNT
- 4.03 Account 2113 consists of the following cost pools:
 CP02 General Use
- 4.04.1 CP02 is identified by all dollars in Account 2113.
- 4.04.2 CP02 is allocated to regulated/nonregulated based on

9.4.2

JAN 20 1993

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BOSU 000529

Conclusion

Acct. 6121 - Land + Building Exp

- * Tested COST POOL 02 ^{SUBPOOL 02} OK. INFORMATION NEEDED TO TEST COST POOL 02 SUBPOOL 05 WAS NOT PROVIDED IN A TIMELY MANNER TO COMPLETE THE TEST. ALSO INFO PROVIDED WAS NOT IN DETAIL NECESSARY TO DO TEST
- * - Had a \$3.9 million adjustment for insurance \$ from Hurricane Andrew damage in November, 1992. This drove expenses to negative. It was a catch up entry from prior months. Concern is that if these entries had been made monthly what impact would have occurred on reg/non-reg split for accounts driven by this subpool 02 of 02 Cost Center. [No test of this was done.]
- * Methodologies for the cost pools ties to CAM

Mike Garos

6021 LAND + BUILDING EXPENSE

- CP02 SP02 - Acct. 22xx Account Type I records excluding EA/NR
- SP03 - CSW09
- SP04 - CSW14
- SP05 - CSW08
- SP06 - Previous Month 6024
- SP07 - CSW19

Intra region billing credits
 - affiliate transactions
 - see attached

① What are Type I records? Telephone plant that is in service 2001 - AB01, Part 1, Section 5 p. 6

What is source of that information? General Ledger

② Why negative expense in Jan, 1992
 Why negative expense in Nov, 1992

Reg	Non Reg
5,300.45	136.93
3,398,326.00	82,593.72

③ What is
 CISSP? Corp. Interface Solution Separation Process
 CREMS? Corp. Real Estate Management System
 TACCOUNT? Account Table

Accrual for H. Andrew Insurance proceeds \$3.9 million

expenses incurred Aug through Oct of next yr. they are to reimburse

catch up to 12 months

after this made monthly accrual so no more negative amounts. Similar to water account but not like build doing more repairs rebuild. so no negati.

④ What is
 CSW09? Oper. S & W
 CSW14? PS. Const+exp, Cable/wire Facility
 CSW08? Gen Off S & W
 CSW19? Info Eng/Term + Outside plant

ABD. I. G. A
 Acronyms

70

Information coming to do test

⑤ Test CP02 SP02 + CP02-SP05

EA/NR = EQUAL Access/Prod Reconfig

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- 7.01 Account 6121 contains the expense associated with Land and Building (excluding amortization of Leasehold Improvements). This includes janitorial service, cleaning supplies, water, sewage, fuel, guard services, and electrical power.
- 7.02 The following inputs are used in this account:
- CISSP
CREMS
TACCOUNT
- 7.03 Account 6121 consists of the following cost pools/subpools:
- CP01 Direct Regulated/Nonregulated
CP02 SP01 Other- Not Used
CP02 SP02 Other - Central Office Equipment
CP02 SP03 Other - Telephone Operators
CP02 SP04 Other - Information Origination/Termination and Outside Plant Support
CP02 SP05 Other - General office
CP02 SP06 Other - Data Center
CP02 SP07 Other - Garages
CP08 Warehouses
- 7.04.1 CP01 contains the balance of SRC 6121.8000, FRC 810M.
- 7.04.2 CP01 is directly assigned to regulated.
- 7.05.1 CP02 and CP08 contain the balance of the account. CREMS is used to extract total square footage by assignment code (signifies that the floor space is marketable owned vs leased indicator (used to indicate that property is owned or leased), occupant code (indicates that the floor space is occupied by BST rather than an affiliated or nonaffiliated company). In addition, property code and use code are matched against TUSECODE to get cost pool and subpool assignments. Once the assignments are made, the CREMS square footage is summed by cost pool and by total. Cost pool ratios are developed by dividing the total square footage into the cost pool totals. The ratios are applied against the balance of the account to determine CP02 subpool assignments and the CP08 assignments.
- 7.05.2 CP02 subpools are assigned to regulated/nonregulated as follows:
1. CP02 SP01 is not used.

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- 2. CP02 SP02 is allocated based on Accounts 22XX Account Type 1 records, excluding EA/NR. *Identified by separate FCC's*
- 3. CP02 SP03 is allocated based on CSW09.
- 4. CP02 SP04 is allocated based on CSW14.
- 5. CP02 SP05 is allocated based on CSW08. *Gen office show AB01.1.6.4*
- 6. CP02 SP06 is allocated based on prior month Account 6124.
- 7. CP02 SP07 is allocated based on CSW19.

7.06 CP08 is allocated to regulated/nonregulated based on SRCs 1220.1XXX where X is any number.

6710 - 6728

Salaries & Wages only

Mike will get for whole year unless to voluminous.

getting info to test Sept & Oct, 1992.

→ tested OK

→ info provided on 11/19/93 but was not in detail need to do reg/non reg tes

Southern Bell Tel. & Tel. Co.
FPSC Docket No. 920260-TL
Audit
Date: 11/4/93
Oral Request
Page 1 of 1

- Request:
- A. Provide information on 22XX accounts less EA/NR to test CP02, SP02 of Account 6121.
 - B. Provide a listing of CDP programs by function code used to drive costs to various cost pools of Account 6124.
 - C. The information from C&L addressing their concern that Methods & Documentation for the way Testing Technicians charged time was lacking. (This in relation to Account 6532 CP01 which was negative reg. for 1992 - overview was provided on site.) Please provide this information.

Also related to this, provide information "Network" used to determine that labor profiles was the preferred method to report time of "test center" employees.

- D. For Account 6710 - 6728 provide the salaries and wages expense for 1992.
- E. On Account 6121 provide more details on the \$3.9 million insurance proceeds for Hurricane Andrew. (i.e., months it covers, why not booked earlier, why not charged back to months it covers, etc.)

Response: The Company amends its response of October 16, 1993 to provide the following:

- D. See the attached for 1992 salary and wages included in account 6711 - 6728 for Florida.

Subparts A, B, C, and E were provided on November 16, 1993.

Date Provided: November 19, 1993

FL SALARY & WAGE FOR ACCOUNTS 6711 THRU 6728
(000'S)

ACCOUNTS	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	1992 TOTAL
6711													3345
A0X	318	264	205	262	264	258	263	262	271	480	239	258	0
B1X													0
B2X													0
HBS													0
HGD													0
KPA													0
KPC													0
KPE													0
HBU													0
KPG													0
HGF													0
KPJ													0
KPS													0
B3X													0
B4X													0
HBF													0
KEA													0
HBN													0
KEC													0
KEE													0
HBK													0
HGN													0
KEG													0
KEJ													0
B5X													0
CHD													0
6712													1294
A0X	86	91	79	99	110	120	115	116	114	105	132	129	0
B1X													0
B2X													0
HBS													0
HGD													0
KPA													0
KPC													0
KPE													0
HBU													0
KPG													0
HGF													0
KPJ													0
KPS													0
B3X													0
B4X													0
HBF													0
KEA													0
HBN													0
KEC													0
KEE													0
HBK													0
HGN													0
KEG													0
KEJ													0
B5X													0
CHD													0
6721													16095
A0X	1354	1311	1328	1332	1278	1327	1342	1320	1386	1413	1286	1418	0
B1X													0
B2X													0
HBS													0
HGD													0
KPA													0
KPC													0
KPE													0
HBU													0
KPG													0
HGF													0
KPJ													0
KPS													0
B3X													0
B4X													0
HBF													0
KEA													0
HBN													0
KEC													0

KEC
KEE
HMK
HGM
KEG
KEJ
B5X
CHD
6725
AXX
B1X
B2X
HBS
HGD
KPA
KPC
KPE
HBW
KPG
HGF
KPJ
KPS
B3X
B4X
HBF
KEA
HBN
KEC
KEE
HMK
HGM
KEG
KEJ
B5X
CHD
6726
AXX
B1X
B2X
HBS
HGD
KPA
KPC
KPE
HBW
KPG
HGF
KPJ
KPS
B3X
B4X
HBF
KEA
HBN
KEC
KEE
HMK
HGM
KEG
KEJ
B5X
CHD
6727
AXX
B1X
B2X
HBS
HGD
KPA
KPC
KPE
HBW
KPG
HGF
KPJ
KPS
B3X
B4X
HBF
KEA

	213	302	220	210	211	214	216	225	221	237	177	246	2692
6725													0
AXX													0
B1X													0
B2X													0
HBS													0
HGD													0
KPA													0
KPC													0
KPE													0
HBW													0
KPG													0
HGF													0
KPJ													0
KPS													0
B3X													0
B4X													0
HBF													0
KEA													0
HBN													0
KEC													0
KEE													0
HMK													0
HGM													0
KEG													0
KEJ													0
B5X													0
CHD													0
6726													0
AXX	399	404	421	428	430	447	435	452	485	477	438	478	5294
B1X	3	3	3	3	3	2	2	3	2	3	2	3	32
B2X													0
HBS													0
HGD													0
KPA	0	0	0	0	0	0	0	0	0	0	0	0	1
KPC	0	0	0	0	0	0	0	0	0	0	0	0	1
KPE		0											0
HBW													0
KPG	0	0	0	0	0	0	0	0	0	0	0	0	2
HGF													0
KPJ	0	0	0	0	0	0	0	0	0	0	0	0	2
KPS													0
B3X													0
B4X													0
HBF													0
KEA													0
HBN													0
KEC													0
KEE													0
HMK													0
HGM													0
KEG													0
KEJ													0
B5X													0
CHD													0
6727													0
AXX	163	171	120	41	45	152	153	151	148	155	161	156	1616
B1X													0
B2X													0
HBS													0
HGD													0
KPA													0
KPC													0
KPE													0
HBW													0
KPG													0
HGF													0
KPJ													0
KPS													0
B3X													0
B4X													0
HBF													0
KEA													0

	1074	1078	1209	1177	1122	1246	1241	1258	1413	1292	1164	21	13296
HBH													0
KEC													0
KEE													0
HBK													0
HGM													0
KEG													0
KEJ													0
85X													0
CHD													0
6728													0
AXX	1074	1078	1209	1177	1122	1246	1241	1258	1413	1292	1164	21	13296
81X		1	4	4	5	4	4	4	4	4	5	4	43
82X													0
HBS		0	0	0	0	0	0	0	0	0	0	0	1
HGD		0	0	0	0	0	0	0	0	0	0	0	2
KPA													0
KPC													0
KPE													0
NBW		0	0	0	0	0	0	0	0	0	0	0	1
KPG													0
HGF		0	0	0	0	0	0	0	0	0	0	0	3
KPJ													0
KPS													0
83X						1	3	3	2	2	1	2	15
84X													0
HBP						0	0	0	3	0	0	0	3
KEA													0
HBH						0	0	0	0	0	0	0	1
KEC													0
KEE													0
HBK						1	1	2	1	2	1	1	8
HGM						0	1	1	0	1	0	0	2
KEG													0
KEJ													0
85X													0
CHD													0
	6970	6942	7106	6951	7371	7275	7328	7876	7899	6995	6481	6481	86035

CIISP DATA FOR VARIOUS ACCOUNTS
9201

ACCOUNT	FUNCTION CODE	EXTC	SOURCE CODE	STATE					ROWTOT
				FL	GA	NC	SC		
6121 10M M010	484	JNTR	-168989.89	-	-	-	-	-168,989.89	
		JTCL	-1940.13	-65533.35	-	-	-	-67,473.48	
		V01P	144528.95	261557.01	42750.98	26332.27	475,177.21		
	523	V01P	148.17	64.00	870.88	126.56	1,209.61		
	769	V01P	10090.56	9408.35	11989.80	5907.03	37,395.74		
*TOTAL ACCOUNT 6121 10M			-14696.46	224037.94	54738.84	32868.60	296,948.92		
6121 10R R010	CHD	46	16.50	-	-	-	-	16.50	
	CHE	46	3.75	-	-	-	-	3.75	
	CHF	46	1.05	-	-	-	-	1.05	
	Indra regional billing concurtz	CY7	ATSD state direct -3410.83	-317.91	-1074.81	1.10	-4,802.45		
			BDIP -3281.76	-2169.43	-1207.75	-808.52	-7,467.46		
			IOTRN -2891.09	-	-	-	-2,891.09		
	HF2	ATHA	.02	.00	.00	-.02	.00		
	KEA	E02	22.18	65.70	35.89	.56	124.33		
	KEB	E02	2.13	21.66	22.86	1.29	47.94		
	KEC	E02	235.31	469.45	153.57	51.33	909.66		
	KED	E02	26.07	52.02	17.03	16.70	111.82		
	KEE	E02	33.51	42.80	13.66	8.69	98.66		
	KEF	E02	1.62	17.34	.48	2.49	21.93		
	KEG	E02	227.28	453.47	148.34	49.58	878.67		
	KEH	E02	16.32	32.57	10.66	9.49	69.04		
	KEJ	E02	277.48	596.63	434.10	30.37	1,338.58		
	KEK	E02	15.17	73.29	40.16	4.00	132.62		
	KEL	E02	369.89	775.41	200.79	66.82	1,412.91		
	KET	E02	64.48	169.50	87.48	6.68	320.22		
	KE1	E02	430.92	660.60	340.17	84.51	1,516.20		
	KE3	E02	82.35	473.56	105.13	43.81	704.85		
	KE4	E02	40.81	211.62	41.14	10.03	303.60		
	KE5	E02	78.75	172.80	61.29	18.51	331.35		
	KE6	E02	258.59	487.70	143.21	39.52	929.02		
	Contracted per telco	484	JNTR -4086.00	Revenue transfer	-	-	-4,086.00		
		V01P	5703.14	95078.90	12071.71	98.16	112,951.91		
	769	V01P	325.00	1455.18	3310.28	1182.80	6,273.26		
*TOTAL ACCOUNT 6121 10R			-5437.36	98822.94	14955.39	917.90	109,258.87		
6121 110M M110	HYK	ATHA	-.16	.00	.00	.16	.00		
	HY8	ATHA	.00	.00	.00	.00	.00		
	484	V01P	-	16864.00	1855.00	-	18,719.00		
	523	JTJF	486.13	-	-	-	486.13		
	59E	V01P	224.87	148.65	82.76	55.40	511.68		
	625	V01P	1240.66	1029.79	631.98	138.57	3,041.00		

FOLKSW 002572

CIISP DATA FOR VARIOUS ACCOUNTS
9201

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ACCOUNT	FUNCTION CODE	EXTC	SOURCE CODE	STATE			ROWTOT		
				FL	GA	NC			
6121 10M M010		484	JNTR	-168989.89	-	-	-168,989.89		
			JTCL	-1940.13	-65533.35	-	-67,473.48		
			V01P	144528.95	261557.01	42758.98	26332.27	475,177.21	
			V01P	148.17	64.00	870.88	126.56	1,209.61	
			V01P	10090.56	9408.35	11989.80	5907.03	37,395.74	
*TOTAL ACCOUNT 6121 10M				-14696.46	224037.94	54738.84	32868.60	296,948.92	
6121 10R R010		CHD	46	16.50	-	-	-	16.50	
			CHE	46	3.75	-	-	-	3.75
			CHF	46	1.05	-	-	-	1.05
			CY7	ATSD	-3410.83	-317.91	-1074.81	1.10	-4,802.45
			B01P	-3281.76	-2169.43	-1207.75	-808.52	-7,467.46	
			IOTRN	-2891.09	-	-	-	-2,891.09	
			HF2	ATHA	.02	.00	.00	-.02	.00
			KEA	E02	22.10	65.70	35.89	.56	124.33
			KEB	E02	2.13	21.66	22.86	1.29	47.94
			KEC	E02	235.31	469.45	153.57	51.33	909.66
			KED	E02	26.07	52.02	17.03	16.70	111.82
			KEE	E02	33.51	42.80	13.66	8.69	98.66
			KEF	E02	1.62	17.34	.48	2.49	21.93
			KEG	E02	227.28	453.47	148.34	49.58	878.67
			KEH	E02	16.32	32.57	10.66	9.49	69.04
			KEJ	E02	277.48	596.63	434.10	30.37	1,338.58
			KEK	E02	15.17	73.29	40.16	4.00	132.62
			KEL	E02	369.89	775.41	200.79	66.82	1,412.91
			KET	E02	64.48	169.50	87.40	6.68	328.22
			KE1	E02	430.92	660.60	340.17	84.51	1,516.20
			KE3	E02	82.35	473.56	105.13	43.81	704.85
			KE4	E02	40.81	211.62	41.14	10.03	303.60
			KE5	E02	78.75	172.80	61.29	18.51	331.35
			KE6	E02	258.59	487.70	143.21	39.52	929.02
			484	JNTR	-4086.00	-	-	-	-4,086.00
V01P	5703.14	95078.90	12071.71	98.16	112,451.91				
V01P	325.00	1455.18	3310.28	1182.80	6,273.26				
*TOTAL ACCOUNT 6121 10R				-5437.36	98822.94	14955.39	917.90	109,258.87	
6121 110M M110		HYK	ATHA	-.16	.00	.00	.16	.00	
			HY8	ATHA	.00	.00	.00	.00	.00
			484	V01P	-	16864.00	1855.00	-	18,719.00
			523	JTJF	486.13	-	-	-	486.13
			59E	V01P	224.87	148.65	82.76	55.40	511.68
			625	V01P	1240.66	1029.79	631.98	138.57	3,041.00

ON ACCOUNT 6121 PROVIDE MORE DETAILS ON THE \$3.9 MILLION INSURANCE PROCEEDS FOR HURRICANE ANDREW. (I.E; MONTHS IT COVERS, WHY NOT BOOKED EARLIER, WHY NOT CHARGED BACK TO MONTHS IT COVERS, ETC.)

- Booked in November
- covered Aug, Sept, Oct
- had no procedures in place to book this proceeds
 - ↳ let time they had insurance to cover disaster
- corp decision not to reopen books as they would pay expense - never go back and restore except APR

Add questions:

when did check come in?

when did claims get submitted?

- accruing ins reimbursements as expenses incurred
 - ↳ from corp cost reports
 - ↳ didn't have details, so charge to cost pools
 - ↳ Corp Reports
 - ↳ tried to state like proportionally and closed up in December

* as expense incurred accrued a reimbursement
↳ monthly
by month expense?

PAGE 1

COMPARISION OF 9209 6121 CP02 SP02
AND COE INVESTMENT ACCOUNTS
PROCESSED ON 11/05/93

ST	PROD	6121 AMOUNT	22XX AMOUNT	6121 PERCENT	22XX PERCENT
FL		3,620,697.53	3,346,660,533.79	99.43106591	99.43106537
	102 PR: Total Comd.	240.03	221,865.05	.00659167	.00659173
	107 MEMO CALL	20,477.11	18,927,280.46	.56233940	.56233957
	160 EXT DIALED ACT REC.	.11	112.13	.00000302	.00000333
TOTAL		3,641,414.78	3,365,809,791.43	100.00000000	100.00000000

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

END OF REPORT

8. 14B

BVC

NUM

Sept, 1992

	<u>TOL</u>	<u>RS</u>	<u>Min Rs</u>
6121 10M	355,710	363,629	2,081
102	349,281	347,293	1,987
110M	11,832	11,764	67
1000	2,914,592	2,998,010	16,592
1000	1,367	1,367	0
	<u>3,642,782</u>	<u>3,627,062</u>	<u>20,717</u>
		.9943	.56

COMPARISON OF 9210 6121 CP02 SP02
AND COE INVESTMENT ACCOUNTS
PROCESSED ON 11/05/93

ST	PROD	6121 AMOUNT	22XX AMOUNT	6121 PERCENT	22XX PERCENT
FL		3,327,376.35	3,361,482,174.14	99.40816023	99.40815986
	102 PPTOTAL COMD	219.64	221,886.49	.00656193	.00656179
	107 MEMORY FILE	19,590.23	19,791,047.74	.58527456	.58527505
	160 COST DIALED ACCT RECORDING	.11	111.84	.00000329	.00000331
TOTAL		3,347,186.33	3,381,495,220.21	100.00000000	100.00000000

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

END OF REPORT

S. 14B

BVC

NUM

Oct, 1992

	<u>Tot</u>	<u>Bg</u>	<u>Non-Bes</u>
6171 10M	377,317	375,094	2,223
10R	354,957	352,757	2,100
110M	3,802	3,780	23
1000	2,611,210	2,595,756	15,454
1000	1,367	1,367	0
	<u>3,343,553</u>	<u>3,328,744</u>	<u>19,800</u>
		.99409	.0059

ACCOUNT 6121 - LAND & BUILDING EXPENSE

COMPANY: Southern Bell
 TITLE: Acct 6121
 PERIOD: Yr 12/31/92
 DATE: August 9, 1993
 AUDITOR: Gabriela Leon
 WORKPAPER #: 44

Account 6121.10R **LAND & Building Expense**

*Accts 22x6 Acct.
 Type 1 Records - EAPR*

Month	Cost Pool 2		Total	%	CSW09		Total	%	CSW14		Total	%	CSW08		Total	%
	Regulated	Nonregulated			Sub Cost Pool 2	Sub Cost Pool 3			Sub Cost Pool 4	Sub Cost Pool 5						
January 1992	(\$3,190.42)	(\$12.66)	(\$3,203.08)	0.40%	(\$134.75)	\$0.00	(\$134.75)	0.00%	(\$383.44)	(\$38.53)	(\$421.97)	9.13%	(\$1,365.04)	(\$72.88)	(\$1,437.92)	5.07%
February 1992	\$28,283.19	\$112.14	\$28,395.33	0.39%	\$1,195.38	\$0.00	\$1,195.38	0.00%	\$3,347.61	\$336.36	\$3,683.97	9.13%	\$12,143.39	\$627.92	\$12,771.31	4.92%
March 1992	\$2,588.23	\$9.87	\$2,598.10	0.38%	\$109.43	\$0.00	\$109.43	0.00%	\$307.89	\$29.36	\$337.25	8.71%	\$1,112.13	\$54.24	\$1,166.37	4.65%
April 1992	\$34,038.91	\$145.69	\$34,184.60	0.43%	\$1,426.59	\$0.00	\$1,426.59	0.00%	\$3,976.93	\$352.20	\$4,329.13	11.14%	\$14,600.24	\$708.92	\$15,309.16	4.63%
May 1992	\$19,877.14	\$85.45	\$19,962.59	0.43%	\$833.08	\$0.00	\$833.08	0.00%	\$2,319.40	\$208.67	\$2,528.07	8.25%	\$8,542.11	\$397.91	\$8,940.02	4.45%
June 1992	\$68,040.75	\$356.08	\$68,396.83	0.52%	\$2,856.16	\$0.00	\$2,856.16	0.00%	\$7,993.64	\$673.68	\$8,667.32	7.77%	\$29,265.95	\$1,384.35	\$30,650.30	4.52%
July 1992	\$54,199.94	\$286.10	\$54,486.04	0.52%	\$2,261.93	\$0.00	\$2,261.93	0.00%	\$6,208.96	\$659.18	\$6,868.14	9.60%	\$23,133.27	\$1,135.59	\$24,268.86	4.68%
August 1992	\$20,907.79	\$113.00	\$21,020.79	0.54%	\$873.29	\$0.00	\$873.29	0.00%	\$2,396.09	\$255.59	\$2,651.68	9.64%	\$8,893.45	\$463.15	\$9,356.60	4.95%
September 1992	\$347,293.36	\$1,987.16	\$349,280.52	0.57%	\$14,510.94	\$0.01	\$14,510.95	0.00%	\$40,217.18	\$3,888.13	\$44,105.31	11.82%	\$146,723.16	\$8,429.32	\$155,152.48	5.43%
October 1992	\$352,757.17	\$2,100.17	\$354,857.34	0.59%	\$14,744.34	\$0.01	\$14,744.35	0.00%	\$41,358.59	\$3,456.13	\$44,814.72	7.71%	\$150,607.81	\$9,014.17	\$159,621.98	5.65%
November 1992	(\$1,966,186.98)	(\$11,736.75)	(\$1,977,923.73)	0.59%	(\$82,182.90)	\$0.00	(\$82,182.90)	0.00%	(\$231,448.33)	(\$18,527.59)	(\$249,975.92)	7.41%	(\$822,774.34)	(\$40,105.86)	(\$862,880.20)	4.65%
December 1992	\$2,578,247.16	\$15,899.89	\$2,594,147.05	0.61%	\$100,197.59	\$0.00	\$100,197.59	0.00%	\$290,514.35	\$26,087.87	\$316,602.22	8.24%	\$1,063,489.38	\$61,632.29	\$1,125,121.67	5.45%
	\$1,526,857.24	\$9,345.14	\$1,536,202.38		\$56,691.08	\$0.02	\$56,691.10		\$166,808.87	\$17,381.05	\$184,189.92		\$640,371.51	\$43,669.06	\$684,040.57	

% Cost Pool
 To Total

Percent
 Reg/Nonreg

99.40% 0.60%

57.71%

100.00% 0.00%

Trans to

2.12%

ties to
 MP2703

90.56% 9.44%

6.67%

ties to
 MP2703

93.62% 6.38%

25.53%

CONFIDENTIAL

Prior Month's Acct 6/24			CSW19			SPCs 1220, 1xxx									
Cost Pool 2	Cost Pool 2		Cost Pool 2	Cost Pool 2		Cost Pool 8	Cost Pool 8		Total	Total	Total	Total	Total	Total	
Sub Cost Pool 6	Sub Cost Pool 6		Sub Cost Pool 7	Sub Cost Pool 7		Regulated	Nonregulated		Regulated	Nonregulated	Both	Regulated	Nonregulated	Both	
Regulated	Nonregulated	Total	Regulated	Nonregulated	Total	Regulated	Nonregulated	Total	Regulated	Nonregulated	Both	Regulated	Nonregulated	Both	
17%	(\$99.33)	(\$4.94)	(\$104.27)	4.74%	(\$69.89)	(\$6.63)	(\$76.52)	8.65%	(\$57.58)	(\$1.29)	(\$58.87)	2.19%	(\$5,300.45)	(\$136.93)	(\$5,437.38)
12%	864.96	859.81	1724.77	6.47%	869.36	864.28	1733.64	9.54%	858.90	813.31	1672.21	2.55%	846,952.79	\$1,213.82	848,166.61
35%	879.94	84.72	964.66	5.58%	855.34	86.33	941.67	10.26%	846.43	81.22	927.65	2.56%	84,300.39	\$105.74	84,406.13
33%	\$1,054.75	\$48.88	\$1,103.63	4.43%	\$732.86	\$71.08	\$803.94	8.84%	\$606.24	\$15.05	\$621.29	2.42%	\$56,436.52	\$1,341.82	\$57,778.34
52%	\$607.45	\$37.03	\$644.48	5.75%	\$387.70	\$29.72	\$417.42	7.12%	\$2,027.75	\$49.45	\$2,077.20	2.38%	\$34,594.63	\$808.23	\$35,402.86
32%	\$2,107.87	\$101.69	\$2,209.56	4.60%	\$1,333.45	\$97.63	\$1,431.08	6.82%	\$6,931.46	\$190.07	\$7,121.53	2.67%	\$118,529.28	\$2,803.50	\$121,332.78
58%	\$1,656.91	\$92.95	\$1,749.86	5.31%	\$1,042.84	\$90.50	\$1,133.34	7.93%	\$5,477.10	\$157.94	\$5,635.04	2.80%	\$93,980.95	\$2,421.26	\$96,402.21
35%	8639.06	836.53	9475.59	5.41%	8402.25	835.31	9237.57	8.07%	82,133.88	841.73	82,975.61	1.92%	836,245.32	8945.31	845,190.63
43%	\$10,545.93	\$679.99	\$11,225.92	6.06%	86,697.65	\$573.09	\$87,270.74	7.81%	\$35,179.02	\$971.53	\$36,150.55	2.69%	\$601,167.24	\$16,529.23	\$617,696.47
65%	\$10,827.01	\$579.48	\$11,406.49	5.08%	86,808.10	\$579.59	\$87,387.69	7.81%	\$35,718.98	\$1,013.03	\$36,732.02	2.76%	\$612,822.01	\$16,742.58	\$629,564.59
65%	(\$59,601.96)	(\$3,616.54)	(\$63,218.50)	5.72%	(\$38,134.49)	(\$3,043.46)	(\$41,177.95)	7.33%	(\$197,997.06)	(\$5,563.50)	(\$203,560.56)	2.73%	(\$3,398,326.06)	(\$82,593.70)	(\$3,480,919.76)
45%	858,302.38	84,003.51	942,305.89	6.43%	848,708.40	84,455.07	933,163.47	8.30%	8254,459.94	85,862.51	8340,322.45	2.25%	84,399,919.20	\$117,941.08	84,517,860.28
	\$26,984.97	\$2,023.11	\$29,008.08		\$28,573.58	\$2,952.51	\$31,526.09		\$145,035.07	\$2,751.05	\$147,786.12		\$2,601,322.32	\$78,121.94	\$2,679,444.26

12/26
MP2705

1.08%

1.18%

5.52%

ACCOUNT 6121- LAND & BUILDING EXPENSE

COMPANY: Southern Bell
 TITLE: Acct 6121
 PERIOD: Yr 12/31/92
 DATE: August 9, 1993
 TOR: Gabriela Leon
 WORKPAPER #: 44

Account 6121.1108

Month	Cost Pool 2		Total	Nonreg.	Cost Pool 2		Total	Nonreg.	Cost Pool 2		Total	Nonreg.	Cost Pool 2		Total	Nonreg.	Regulate
	Sub Cost Pool 2 Regulated	Sub Cost Pool 2 Nonregulated			Sub Cost Pool 3 Regulated	Sub Cost Pool 3 Nonregulated			Sub Cost Pool 4 Regulated	Sub Cost Pool 4 Nonregulated			Sub Cost Pool 5 Regulated	Sub Cost Pool 5 Nonregulated			
January 1992	\$1,145.07	\$4.54	\$1,149.61	0.33%	\$48.36	\$0.00	\$48.36	0.00%	\$137.63	\$13.82	\$151.45	9.13%	\$489.91	\$26.17	\$516.08	5.07%	\$3
February 1992	\$1,633.19	\$6.48	\$1,639.67	0.40%	\$69.03	\$0.00	\$69.03	0.00%	\$193.30	\$19.43	\$212.73	9.13%	\$701.20	\$36.28	\$737.48	4.92%	\$4
March 1992	\$1,456.23	\$5.55	\$1,461.78	0.38%	\$61.55	\$0.00	\$61.55	0.00%	\$173.16	\$16.51	\$189.67	8.70%	\$625.47	\$30.51	\$655.98	4.65%	\$4
April 1992	\$4,955.59	\$21.21	\$4,976.80	0.43%	\$207.70	\$0.00	\$207.70	0.00%	\$578.98	\$51.28	\$630.26	8.14%	\$2,125.59	\$103.21	\$2,228.80	4.63%	\$15
May 1992	\$9,629.76	\$41.40	\$9,671.16	0.43%	\$403.60	\$0.00	\$403.60	0.00%	\$1,123.65	\$101.10	\$1,224.75	8.25%	\$4,138.34	\$192.78	\$4,331.12	4.45%	\$29
June 1992	\$6,963.70	\$36.44	\$7,000.14	0.52%	\$292.32	\$0.00	\$292.32	0.00%	\$818.13	\$68.94	\$887.07	7.77%	\$2,995.26	\$141.67	\$3,136.93	4.52%	\$21
July 1992	\$3,210.34	\$16.88	\$3,227.22	0.52%	\$133.98	\$0.00	\$133.98	0.00%	\$367.78	\$39.04	\$406.82	9.60%	\$1,370.25	\$67.24	\$1,437.49	4.68%	\$9
August 1992	\$11,105.87	\$60.03	\$11,165.90	0.54%	\$463.89	\$0.00	\$463.89	0.00%	\$1,272.77	\$135.76	\$1,408.53	9.64%	\$4,724.06	\$246.02	\$4,970.08	4.95%	\$33
September 1992	\$11,764.41	\$67.32	\$11,831.73	0.57%	\$491.56	\$0.00	\$491.56	0.00%	\$1,362.33	\$131.71	\$1,494.04	8.82%	\$4,970.18	\$285.55	\$5,255.73	5.43%	\$35
October 1992	\$3,779.79	\$22.50	\$3,802.29	0.59%	\$157.99	\$0.00	\$157.99	0.00%	\$443.16	\$37.03	\$480.19	7.71%	\$1,613.76	\$96.59	\$1,710.35	5.65%	\$11
November 1992	\$10,109.47	\$60.35	\$10,169.82	0.59%	\$422.56	\$0.00	\$422.56	0.00%	\$1,190.03	\$95.27	\$1,285.30	7.41%	\$4,230.43	\$206.21	\$4,436.64	4.65%	\$30
December 1992	\$20,661.90	\$127.42	\$20,789.32	0.61%	\$802.97	\$0.00	\$802.97	0.00%	\$2,328.14	\$209.08	\$2,537.22	8.24%	\$8,570.83	\$493.90	\$9,064.73	5.45%	\$47
	\$86,415.32	\$470.12	\$86,885.44		\$3,555.51	\$0.00	\$3,555.51		\$9,989.06	\$918.97	\$10,908.03		\$36,555.28	\$1,926.13	\$38,481.41		\$2,475

% Cost Pool to Total			57.00%		2.33%		7.16%		25.25%								
Percent Reg/Nonreg	99.46%	0.54%		81.00%	80.00%		91.58%	8.42%	94.99%	5.01%							94

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	Cost Pool 2		Total	Cost Pool 2		Total	Cost Pool 8		Total	Total	Total	Total	Total	Total			
	Sub Cost Pool 6 Nonreg.	Sub Cost Pool 6 Regulated		Sub Cost Pool 7 Nonreg.	Sub Cost Pool 7 Regulated		Nonreg.	Regulated							Nonreg.	Regulated	Nonreg.
8	5.07	\$35.65	\$1.77	\$37.42	4.73	\$25.08	\$2.38	\$27.46	8.67	\$20.67	\$0.45	\$21.12	2.13	\$1,902.37	\$49.13	\$1,951.50	2.52
8	4.92	\$49.97	\$3.43	\$53.40	6.42	\$35.21	\$3.69	\$38.30	9.49	\$29.39	\$0.77	\$30.16	2.55	\$2,711.29	\$70.08	\$2,781.37	2.52
9	4.65	\$44.94	\$2.67	\$47.61	5.61	\$31.13	\$3.55	\$34.68	10.24	\$26.11	\$0.69	\$26.80	2.57	\$2,418.59	\$59.48	\$2,478.07	2.40
0	4.63	\$153.56	\$7.11	\$160.67	4.43	\$106.70	\$10.35	\$117.05	8.84	\$88.27	\$2.19	\$90.45	2.42	\$8,216.39	\$195.35	\$8,411.74	2.32
2	4.45	\$294.30	\$17.93	\$312.23	5.74	\$187.85	\$14.38	\$202.23	7.11	\$982.39	\$23.94	\$1,006.33	2.38	\$16,759.89	\$391.53	\$17,151.42	2.28
3	4.52	\$215.77	\$10.37	\$226.14	4.53	\$136.51	\$9.96	\$146.47	6.80	\$709.40	\$19.45	\$728.85	2.67	\$12,131.09	\$286.83	\$12,417.92	2.31
9	4.68	\$98.14	\$5.51	\$103.65	5.32	\$61.77	\$5.37	\$67.14	8.00	\$324.45	\$9.33	\$333.78	2.80	\$5,566.71	\$143.37	\$5,710.08	2.51
10	4.95	\$339.45	\$19.42	\$358.87	5.11	\$213.67	\$18.76	\$232.43	8.07	\$1,133.47	\$22.18	\$1,155.65	1.92	\$19,253.18	\$502.17	\$19,755.35	2.54
13	5.43	\$357.25	\$23.02	\$380.27	6.05	\$226.87	\$19.42	\$246.29	7.83	\$1,191.67	\$32.91	\$1,224.58	2.69	\$20,364.27	\$559.93	\$20,924.20	2.68
15	5.65	\$116.01	\$6.21	\$122.22	5.00	\$72.96	\$6.20	\$79.16	7.83	\$382.72	\$10.86	\$393.58	2.75	\$6,566.39	\$179.39	\$6,745.78	2.66
14	4.65	\$306.46	\$18.59	\$325.05	5.72	\$196.08	\$15.64	\$211.72	7.39	\$1,018.04	\$28.60	\$1,046.64	2.73	\$17,473.07	\$424.66	\$17,897.73	2.37
13		\$467.21	\$32.10	\$499.31	6.43	\$290.35	\$25.70	\$426.05	8.38	\$2,039.23	\$46.37	\$2,086.20	2.25	\$35,260.63	\$945.17	\$36,205.80	2.61
1		\$2,478.71	\$148.13	\$2,626.84		\$1,684.18	\$145.40	\$1,829.58		\$7,945.81	\$190.34	\$8,144.15		\$148,623.87	\$3,807.09	\$152,430.96	

52			1.72			1.20				5.34							
	94.36	5.64		92.05	7.95			97.56	2.44		97.50	2.50					

CONFIDENTIAL

ACCOUNT 6121 - LAND & BUILDING EXPENSE

COMPANY: Southern Bell
 TITLE: Acct 6121
 PERIOD: Yr 12/31/92
 DATE: August 9, 1993
 AUDITOR: Gabriela Leon
 WORKPAPER #: 44

Account 6121.10M

Month	Cost Pool 2		Total	Cost Pool 2		Total	Nonreg.	Cost Pool 2		Total	Nonreg.	Cost Pool 2		Total	Nonreg.	Cost Pool 2		Total	Nonreg.	Regulated
	Sub Cost Pool 2	Sub Cost Pool 2		Sub Cost Pool 3	Sub Cost Pool 3			Sub Cost Pool 4	Sub Cost Pool 4			Sub Cost Pool 5	Sub Cost Pool 5							
January 1992	\$8,623.21	(\$34.24)	\$8,657.45	0.40%	(\$364.21)	\$0.00	0.00%	(\$1,036.39)	(\$104.15)	\$1,140.54	9.13%	(\$3,689.48)	(\$197.02)	\$3,886.50	5.07%	(\$268.11)				
February 1992	\$102,700.97	\$407.20	\$103,108.17	0.39%	\$4,340.60	\$0.00	0.00%	\$12,155.58	\$1,221.39	\$13,376.97	9.13%	\$44,094.31	\$2,279.39	\$46,373.70	4.92%	\$3,140.11				
March 1992	\$179,393.50	\$684.15	\$180,077.65	0.38%	\$7,581.72	\$0.00	0.00%	\$21,331.02	\$2,034.37	\$23,365.39	8.71%	\$77,051.06	\$3,760.15	\$80,811.21	4.65%	\$5,536.11				
April 1992	\$209,486.74	\$896.61	\$210,383.35	0.43%	\$8,779.67	\$0.00	0.00%	\$24,475.39	\$2,167.56	\$26,642.95	8.14%	\$89,854.94	\$4,362.85	\$94,217.79	4.63%	\$6,491.33				
May 1992	\$274,161.07	\$1,178.74	\$275,339.81	0.43%	\$11,490.45	\$0.00	0.00%	\$31,990.76	\$2,878.31	\$34,869.07	8.25%	\$117,819.48	\$5,488.29	\$123,307.77	4.45%	\$8,378.22				
June 1992	\$165,900.60	\$868.23	\$166,768.83	0.52%	\$6,964.01	\$0.00	0.00%	\$19,490.55	\$1,642.58	\$21,133.13	7.77%	\$71,357.82	\$3,375.41	\$74,733.23	4.52%	\$5,139.66				
July 1992	\$113,599.57	\$597.56	\$114,197.13	0.52%	\$4,740.84	\$0.00	0.00%	\$13,013.56	\$1,381.60	\$14,395.16	9.60%	\$48,485.86	\$2,380.06	\$50,865.92	4.68%	\$3,472.66				
August 1992	\$178,497.56	\$964.79	\$179,462.35	0.54%	\$7,455.65	\$0.00	0.00%	\$20,456.44	\$2,182.00	\$22,638.44	9.64%	\$75,926.59	\$3,954.21	\$79,880.80	4.95%	\$5,455.77				
September 1992	\$363,629.46	\$2,080.65	\$365,710.11	0.57%	\$15,193.52	\$0.01	0.00%	\$42,108.91	\$4,071.04	\$46,179.95	8.82%	\$153,624.80	\$8,825.81	\$162,450.61	5.43%	\$11,042.00				
October 1992	\$375,083.63	\$2,233.11	\$377,316.74	0.59%	\$15,677.54	\$0.01	0.00%	\$43,976.24	\$3,674.87	\$47,651.11	7.71%	\$160,139.96	\$9,584.72	\$169,724.68	5.65%	\$11,512.22				
November 1992	\$2,605,905.13	\$15,555.42	\$2,621,460.55	0.59%	\$108,921.90	\$0.00	0.00%	\$306,752.32	\$24,555.71	\$331,308.03	7.41%	\$1,090,472.06	\$53,154.66	\$1,143,626.72	4.65%	\$78,994.00				
December 1992	(\$588,908.85)	\$18,654.23	(\$570,254.62)	-3.27%	(\$22,942.17)	\$920.25	-4.18%	(\$66,648.43)	(\$2,935.98)	(\$69,584.41)	4.22%	(\$244,875.42)	(\$3,728.14)	(\$248,603.56)	1.50%	(\$24.44)				
	\$3,970,925.37	\$44,086.45	\$4,015,011.82		\$167,839.52	\$920.27	\$168,759.79	\$468,065.95	\$42,769.30	\$510,835.25		\$1,680,261.88	\$93,240.99	\$1,773,502.87		\$125,370.44				

Cost Pool																				
To Total			56.86%				2.39%													25.12%
Percent																				
Reg/Nonreg	98.90%	1.10%			99.45%	0.55%		91.63%	8.37%			94.74%	5.26%							93.9%

Pool 5	Cost Pool 2		Cost Pool 2		Total	2	Cost Pool 2		Cost Pool 2		Total	3	Cost Pool 8		Cost Pool 8		Total	4	Total	Total	Total	5	
	Total	Nonreg.	Regulated	Nonregulated			Sub Cost Pool 7	Sub Cost Pool 7	Nonreg.	Regulated			Nonregulated	Nonreg.	Regulated	Nonregulated							Regulator
1.02	(\$3,886.50)	5.07%	(\$268.40)	(\$13.34)	(\$281.80)	4.73%	(\$188.92)	(\$17.92)	(\$206.04)	8.66%	(\$155.59)	(\$3.52)	(\$159.11)	2.21%	(\$14,326.26)	(\$370.19)	(\$14,696.45)	2.52%					
1.99	\$46,374.30	4.92%	\$3,140.79	\$217.17	\$3,357.96	6.47%	\$2,712.68	\$233.42	\$2,446.10	9.54%	\$1,847.85	\$48.33	\$1,896.18	2.55%	\$170,491.88	\$4,407.50	\$174,899.38	2.52%					
1.15	\$80,811.21	4.65%	\$5,536.64	\$328.71	\$5,865.35	5.60%	\$3,833.74	\$438.85	\$4,272.59	10.27%	\$3,215.78	\$86.15	\$3,301.93	2.61%	\$297,943.46	\$7,332.38	\$305,275.84	2.40%					
1.85	\$94,217.69	4.63%	\$6,491.30	\$300.81	\$6,792.11	4.43%	\$4,510.34	\$437.35	\$4,947.69	8.84%	\$3,730.93	\$92.68	\$3,823.61	2.42%	\$347,329.21	\$8,257.86	\$355,587.07	2.22%					
1.29	\$123,307.77	4.45%	\$8,378.26	\$510.95	\$8,889.21	5.75%	\$5,347.20	\$410.12	\$5,757.32	7.12%	\$27,968.44	\$681.85	\$28,650.29	2.38%	\$477,155.66	\$11,148.26	\$488,303.92	2.28%					
1.41	\$74,733.23	4.52%	\$5,138.62	\$247.88	\$5,386.50	4.60%	\$3,251.33	\$238.00	\$3,489.33	6.82%	\$16,900.62	\$463.49	\$17,364.11	2.67%	\$289,004.55	\$6,835.59	\$295,840.14	2.31%					
1.06	\$50,865.92	4.68%	\$3,472.68	\$194.92	\$3,667.60	5.31%	\$2,185.73	\$189.68	\$2,375.41	7.99%	\$11,479.58	\$331.09	\$11,810.67	2.80%	\$196,977.82	\$5,074.91	\$202,052.73	2.51%					
1.21	\$79,880.80	4.95%	\$5,455.73	\$312.09	\$5,767.82	5.41%	\$3,434.25	\$301.42	\$3,735.67	8.07%	\$18,217.64	\$356.32	\$18,573.96	1.92%	\$309,443.36	\$8,070.83	\$317,514.79	2.54%					
1.81	\$162,450.61	5.43%	\$11,042.00	\$711.97	\$11,753.97	6.06%	\$7,012.73	\$600.02	\$7,612.75	7.88%	\$36,833.75	\$1,017.27	\$37,851.02	2.69%	\$629,445.17	\$17,306.77	\$646,751.94	2.68%					
1.72	\$169,724.68	5.65%	\$11,512.27	\$616.15	\$12,128.42	5.88%	\$7,238.99	\$616.28	\$7,855.27	7.85%	\$37,979.70	\$1,077.14	\$39,056.84	2.76%	\$651,608.33	\$17,802.28	\$669,410.61	2.66%					
1.66	\$143,626.72	4.65%	\$78,994.07	\$4,793.19	\$83,787.26	5.72%	\$50,541.93	\$4,033.68	\$54,575.61	2.39%	\$262,417.34	\$7,373.64	\$269,790.98	2.73%	\$4,504,004.75	\$109,466.30	\$4,613,471.05	2.37%					
1.14	\$248,603.56	1.50%	(\$13,524.46)	(\$169.43)	(\$13,693.89)	1.24%	(\$11,166.44)	(\$518.10)	(\$11,684.54)	4.43%	(\$58,214.57)	\$999.53	(\$57,214.98)	-1.75%	(\$1,006,180.34)	\$13,222.42	(\$992,957.92)	-1.33%					
1.99	\$1,773,502.87		\$125,370.44	\$0,051.07	\$133,421.51		\$78,213.56	\$6,962.88	\$85,176.36		\$362,221.47	\$12,524.03	\$374,745.50		\$6,852,898.19	\$208,554.91	\$7,061,453.10						

25.12%

1.89%

1.21%

5.31%

2.64%

93.97%

6.03%

91.83%

8.17%

96.66%

3.34%

97.05%

2.95%

7,061,453.10 (D)
 6,272,125.10 - Per FR G/L
 789,328.00 difference

CONFIDENTIAL

COMPANY: Southern Bell
 TITLE: Acct 6121
 PERIOD: Yrs 12/31/92
 DATE: August 9, 1993
 AUDITOR: Gabriela Leon
 MOD: 44

Month	Other - Central Office Equipment			Other - Telephone Operations			Other - International Origination/Termination & Outside Plant Support			Other - General Office			Other - D				
	Regulated	Nonregulated	Total	Nonreg.	Regulated	Nonregulated	Total	Nonreg.	Regulated	Nonregulated	Total	Nonreg.	Regulated	Nonregulated			
January 1992	\$2,365,687.05	\$9,395.61	\$2,375,082.66	0.40%	\$99,919.33	\$0.00	\$99,919.33	\$0.00	\$284,324.54	\$28,569.26	\$312,893.80	9.13%	\$1,012,167.63	\$54,051.26	\$1,066,218.89	5.07%	\$73,644.07
February 1992	\$2,271,809.99	\$9,007.37	\$2,280,817.35	0.39%	\$96,017.59	\$0.00	\$96,017.59	\$0.00	\$258,891.03	\$27,018.45	\$285,909.48	9.13%	\$975,400.86	\$50,436.45	\$1,025,837.31	4.92%	\$69,476.48
March 1992	\$2,580,609.32	\$9,841.45	\$2,590,450.77	0.38%	\$109,064.41	\$0.00	\$109,064.41	\$0.00	\$306,850.75	\$29,264.78	\$336,115.53	8.71%	\$1,108,394.02	\$54,090.25	\$1,162,484.27	4.65%	\$79,646.47
April 1992	\$2,833,448.90	\$12,127.22	\$2,845,576.12	0.43%	\$118,751.09	\$0.00	\$118,751.09	\$0.00	\$331,046.17	\$29,317.71	\$360,363.88	8.14%	\$1,215,346.83	\$59,010.74	\$1,274,357.57	4.63%	\$87,398.43
May 1992	\$2,571,633.21	\$11,056.45	\$2,582,689.66	0.43%	\$107,780.44	\$0.00	\$107,780.44	\$0.00	\$300,073.64	\$26,998.54	\$327,072.18	8.25%	\$1,105,147.85	\$51,480.02	\$1,156,627.87	4.45%	\$78,588.16
June 1992	\$2,688,807.30	\$14,071.70	\$2,702,879.00	0.52%	\$112,868.23	\$0.00	\$112,868.23	\$0.00	\$315,889.71	\$26,621.95	\$342,511.66	7.77%	\$1,156,520.30	\$54,706.33	\$1,211,226.63	4.52%	\$83,298.71
July 1992	\$2,828,375.87	\$14,878.06	\$2,843,253.93	0.52%	\$118,036.32	\$0.00	\$118,036.32	\$0.00	\$324,008.70	\$34,398.51	\$358,407.21	9.60%	\$1,207,189.31	\$59,258.71	\$1,266,448.02	4.68%	\$86,462.39
August 1992	\$2,638,279.07	\$14,260.14	\$2,652,539.21	0.54%	\$110,198.01	\$0.00	\$110,198.01	\$0.00	\$302,355.86	\$32,251.00	\$334,606.86	9.64%	\$1,122,230.75	\$58,445.12	\$1,180,675.87	5.95%	\$80,637.90
September 1992	\$2,898,010.30	\$16,582.12	\$2,914,592.42	0.57%	\$121,087.40	\$0.00	\$121,087.40	\$0.00	\$335,594.64	\$32,444.76	\$368,039.40	8.82%	\$1,224,340.50	\$70,338.78	\$1,294,679.28	5.43%	\$88,004.81
October 1992	\$2,536,755.76	\$15,454.20	\$2,611,209.96	0.59%	\$108,495.94	\$0.06	\$108,496.00	\$0.00	\$304,336.29	\$25,431.88	\$329,768.17	7.71%	\$1,108,244.21	\$66,330.72	\$1,174,574.93	5.65%	\$79,679.29
November 1992	\$2,954,520.73	\$17,636.40	\$2,972,157.13	0.59%	\$123,493.38	\$0.00	\$123,493.38	\$0.00	\$347,789.36	\$27,840.75	\$375,630.11	7.41%	\$1,236,354.40	\$60,265.64	\$1,296,620.04	4.65%	\$89,561.85
December 1992	\$3,667,648.80	\$22,618.15	\$3,690,266.95	0.61%	\$142,534.67	\$0.00	\$142,534.67	\$0.00	\$413,267.10	\$37,110.89	\$450,377.99	8.24%	\$1,521,386.87	\$87,674.06	\$1,609,060.93	5.45%	\$82,937.19
	\$32,894,586.29	\$166,928.87	\$33,061,515.16		\$1,368,246.81	\$0.06	\$1,368,246.87		\$3,834,427.79	\$357,268.48	\$4,191,696.27		\$13,992,723.53	\$726,088.08	\$14,718,811.61		\$979,722.94

Cost Pool To Total 57.34%

2.37%

7.27%

25.53%

Percent Reg/Nonreg 99.50% 0.50%

100.00% 0.00%

91.48% 8.52%

95.07% 4.93%

94.54%

1993 and 2001 are modified

Other - Data Center				Other - Garages				Warehouses				Leased to others					Lease			
Cost Pool 2		Sub Cost Pool 6		Cost Pool 2		Sub Cost Pool 7		Cost Pool 2		Sub Cost Pool 8		Cost Pool 8		Cost Pool 99		Sub Cost Pool 1		Sub Cost Pool 1		Cost Pool
Nonreg.	Regulated	Nonreg.	Regulated	Nonreg.	Regulated	Nonreg.	Regulated	Nonreg.	Regulated	Nonreg.	Regulated	Nonreg.	Regulated	Nonreg.	Regulated	Nonreg.	Regulated	Nonreg.	Regulated	Sub Cost Pool
\$1,066,218.89	5.07%	\$73,644.07		\$3,664.71	\$77,308.78	4.74%	\$51,822.73	\$4,919.79	\$56,742.52	8.67%	\$42,686.55	\$964.16		\$43,650.72	2.21%	\$667.64	\$0.00	\$667.64	0.00%	\$7.55
\$1,025,837.31	4.92%	\$69,476.48		\$4,804.40	\$74,280.88	6.47%	\$48,946.17	\$5,163.48	\$54,109.65	9.54%	\$40,875.88	\$1,069.08		\$41,944.96	2.55%	\$667.64	\$0.00	\$667.64	0.00%	\$
\$1,162,484.27	4.65%	\$79,646.47		\$4,728.67	\$84,374.14	5.60%	\$55,149.09	\$6,312.36	\$61,462.05	10.27%	\$46,259.38	\$1,239.54		\$47,498.92	2.61%	\$315.14	\$0.00	\$315.14	0.00%	\$9.51
\$1,274,357.57	4.63%	\$87,798.43		\$4,068.49	\$91,867.32	4.43%	\$61,005.37	\$5,915.49	\$66,920.86	8.84%	\$50,463.20	\$1,253.66		\$51,716.86	2.42%	\$245.00	\$0.00	\$245.00	0.00%	\$6
\$1,156,627.87	4.45%	\$78,588.16		\$4,792.67	\$83,380.83	5.75%	\$50,156.54	\$3,847.14	\$54,003.68	7.12%	\$262,344.22	\$6,395.80		\$268,740.02	2.38%	\$186.53	\$0.00	\$186.53	0.00%	\$6
\$1,211,226.63	4.52%	\$83,298.71		\$4,918.12	\$88,216.83	4.60%	\$52,695.24	\$3,857.68	\$56,552.92	6.82%	\$273,913.95	\$7,511.38		\$281,425.93	2.67%	\$335.00	\$0.00	\$335.00	0.00%	\$6
\$1,266,448.02	4.68%	\$86,462.39		\$4,852.57	\$91,314.96	5.31%	\$54,419.15	\$4,723.26	\$59,142.41	7.93%	\$285,815.93	\$8,243.28		\$294,059.21	2.80%	\$577.12	\$0.00	\$577.12	0.00%	\$3.45
\$1,189,675.87	4.95%	\$80,637.80		\$4,613.21	\$85,251.11	5.41%	\$50,759.51	\$4,455.51	\$55,215.02	8.07%	\$269,264.85	\$5,267.11		\$274,531.96	1.92%	\$349.00	\$0.00	\$349.00	0.00%	\$17.61
\$1,294,679.28	5.43%	\$88,061.84		\$5,674.38	\$93,736.22	6.06%	\$55,889.32	\$4,781.88	\$60,671.20	7.88%	\$293,553.20	\$8,107.25		\$301,660.45	2.69%	\$1,178.14	\$0.00	\$1,178.14	0.00%	\$1.36
\$1,174,574.93	5.65%	\$79,678.28		\$4,264.11	\$83,942.39	5.08%	\$50,037.23	\$4,264.98	\$54,302.21	7.85%	\$262,837.28	\$7,454.61		\$270,291.79	2.76%	\$317.83	\$0.00	\$317.83	0.00%	\$1.36
\$1,296,620.04	4.65%	\$89,561.85		\$5,434.40	\$94,996.25	5.72%	\$57,303.33	\$4,573.36	\$61,876.69	7.33%	\$297,523.30	\$8,368.87		\$305,893.37	2.73%	\$1,181.76	\$0.00	\$1,181.76	0.00%	\$1.36
\$1,609,060.93	5.45%	\$82,937.19		\$5,695.15	\$88,632.34	6.43%	\$69,288.45	\$6,337.50	\$75,626.95	8.36%	\$361,978.38	\$8,339.62		\$370,318.00	2.25%	\$1,520.75	\$0.00	\$1,520.75	0.00%	\$1.36
\$14,718,811.61		\$979,722.94		\$56,610.88	\$1,036,333.82		\$657,533.13	\$59,153.03	\$716,686.16		\$2,487,516.13	\$64,206.10		\$2,551,722.23		\$7,541.55	\$0.00	\$7,541.55		\$8.63

4.53% 1.00% 1.24% 4.43% 0.01%

94.54% 5.46% 91.75% 8.25% 97.48% 2.52%

100.00% 0.00%

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Leased to Others

Leased to Others

	Cost Pool 99		Total	%	Cost Pool 99		Total
	Sub Cost Pool 1	Sub Cost Pool 2			Sub Cost Pool 1	Sub Cost Pool 2	
	Regulated	Nonregulated		Nonreg.	Regulated	Nonregulated	
712	\$667.64	\$0.00	\$667.64	0.00%	\$7,555.00	\$0.00	\$7,555.00
53	\$667.64	\$0.00	\$667.64	0.00%	\$0.00	\$0.00	\$0.00
12	\$315.14	\$0.00	\$315.14	0.00%	\$9,514.00	\$0.00	\$9,514.00
23	\$245.00	\$0.00	\$245.00	0.00%	\$87.00	\$0.00	\$87.00
33	\$186.53	\$0.00	\$186.53	0.00%	\$87.00	\$0.00	\$87.00
72	\$335.00	\$0.00	\$335.00	0.00%	\$87.00	\$0.00	\$87.00
12	\$577.12	\$0.00	\$577.12	0.00%	\$3,453.00	\$0.00	\$3,453.00
2	\$349.00	\$0.00	\$349.00	0.00%	(\$17,618.00)	\$0.00	(\$17,618.00)
7	\$1,178.14	\$0.00	\$1,178.14	0.00%	\$1,367.00	\$0.00	\$1,367.00
3	\$317.83	\$0.00	\$317.83	0.00%	\$1,367.00	\$0.00	\$1,367.00
3	\$1,181.76	\$0.00	\$1,181.76	0.00%	\$1,367.00	\$0.00	\$1,367.00
3	\$1,520.75	\$0.00	\$1,520.75	0.00%	\$1,367.00	\$0.00	\$1,367.00
	\$7,541.55	\$0.00	\$7,541.55		\$8,633.00	\$0.00	\$8,633.00

	%	Total	Total	Total	%
	Nonreg.	Regulated	Nonregulated	Both	Nonreg.
0.00%	\$3,938,474.55	\$101,564.73	\$4,040,039.34	2.51%	
0.00%	\$3,772,085.63	\$87,499.23	\$3,869,584.86	2.52%	
0.00%	\$4,295,801.58	\$185,477.65	\$4,481,279.23	2.40%	
0.00%	\$4,698,192.99	\$111,693.31	\$4,809,886.30	2.32%	
0.00%	\$4,475,997.59	\$104,570.62	\$4,580,568.21	2.28%	
0.00%	\$4,684,415.44	\$110,787.76	\$4,795,203.20	2.31%	
0.00%	\$4,908,337.79	\$125,354.39	\$5,034,692.18	2.51%	
0.00%	\$4,556,456.95	\$119,292.09	\$4,675,749.04	2.55%	
0.00%	\$5,019,021.51	\$137,929.21	\$5,156,950.72	2.67%	
0.00%	\$4,511,121.82	\$123,200.46	\$4,634,322.28	2.66%	
0.00%	\$5,109,095.11	\$124,110.62	\$5,233,205.73	2.37%	
0.00%	\$5,261,930.21	\$167,775.37	\$5,429,705.58	2.61%	
	\$56,230,931.17	\$1,430,255.50	\$57,661,186.67		

0.01%

0.01%

100.00%

0.00%

100.00%

0.00%

97.52%

2.48%

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Conclusion

Account 6124 - General Purpose Computers

Allocation factors & methodology tests ok. However there was an adjustment made in January 1992 to cost pool 11 which took pool to negative for reg & non reg. Although, not tested there is some concern that if adjustment were applied to actual months where ~~change~~ ^{reason for adjustment} occurred that some change in reg/non-reg allocation might occur. Ballsouth simply books the entire adjustment in the month when it is known & calculated. To the extent this account and cost pool affects the separation of other cost pools the reg/non-reg split in prior months may be misstated.

- * Tied methodology in ESS/PSS to CAM with only a immaterial difference
- * Tested actual allocation to reg/non-reg for Oct, Nov, Dec 1992. Slight difference in actual used vs ~~my~~ calculation of % non-reg but is considered immaterial

Mike Gines

Test of Reg &
Non Reg Allocation
CPID

6124

	Reg	OCY Non Reg	Reg	NOV Non Reg	Reg	DEC Non Reg
01	40	2	71	2	33	1
02	326	6	364	2	302	7
03	.1	.1	2	2	.2	.2
04	388	0	143	0	138	0
05	1,147	124	1,287	131	1,353	117
06	88	7	72	4	154	4
07	1,439	47	1,721	56	1,894	61
08	947	71	675	134	633	46
	<u>4,395.1</u>	<u>257.1</u>	<u>4,335</u>	<u>301</u>	<u>4,512.2</u>	<u>236.2</u>

4652.2

5.53 % Non Reg

calculated by IHP vs 5.72

.19

2,320
y .0553
128 vs 140

4636

6.91 % Non Reg

6.43

<.51>

2,431
y .0654
182 vs 180

4748.4

4.93 %

< 4.7 %

.54

2979
y .0493
147 vs 172

difference in factors is immaterial.

CENTRALIZED DATA PROCESSING

PAGE NO. 3

PROGRAM NO. CE20A213
 PROCESSED: 09/29/93 AT 15:21

CDP CHARGEBACK TABLE
 BY CDP CODE

REPORT NO. NP4853
 REPORT HL/YY: 09/93
 RETENTION PERIOD: OPTIONAL

CDP CODE	RCC	SPFC	EC	AUTH NBR	PERCENT
CN10	T0000000	572D	0		100.0000
CN20	T0000000	572D	0		100.0000
CN00	T0000000	572D	0		100.0000
CP02	T0000000	572D	0		100.0000
CP03	T0000000	572D	0		100.0000
CP04	T0000000	572D	0		100.0000
CQ01	T0000000	572D	0		100.0000
CQ02	T0000000	572D	0		100.0000
CQ04	T0000000	572D	0		100.0000
CQ041	T0000000	572D	0		100.0000
CQ042	T0000000	572D	0		100.0000
CQ05	T0000000	572D	0		100.0000
CQ07	T0000000	572D	0		100.0000
CS01	T0000000	572D	0		100.0000
CT10	T0000000	572D	0		100.0000
CT30	T0000000	572D	0		100.0000
CT35	T0000000	572D	0		100.0000
CT40	T0000000	572D	0		100.0000
CT50	T0000000	571V	0		50.0000
CT50	T0000000	572D	0		50.0000
CT60	T0000000	572D	0		100.0000
CT70	T0000000	572D	0		100.0000
CT80	T0000000	572D	0		100.0000
CT90	T0000000	572D	0		100.0000
CU01	T0000000	5714	0		30.0000
CV01	T0000000	572D	0		70.0000
CV02	T0000000	572D	0		100.0000
CV00C	T0000000	572D	0		100.0000
CV31	T0000000	572D	0		95.0000
CV31	T0000000	572D	0	RBJ000001	5.0000
CV32	T0000000	572D	0		95.0000
CV32	T0000000	572D	0	RBJ000001	5.0000
CV72	T0000000	572D	0		95.0000
CV72	T0000000	572D	0	RBJ000001	5.0000
CV85	T0000000	572D	0		94.0000
CV85	T0000000	572D	0	RBJ000001	4.0000
CV85	T0000000	572D	0	RBN000002	1.0000
CV85	T0000000	572D	0	RB1000014	1.0000
CV85B	T0000000	572D	0	RBJ000001	100.0000
CV85F	T0000000	572D	0	RBU003040	100.0000
CV02	T0000000	572D	0		100.0000

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6124 General Purpose Computer Expense

CPII - CSWOZ

- ① What is this ? ^{CSASS user guide} The customer, corp & ^{Plant specific} salaries + wages ~~expense~~ less accruals
ABO1.1.6.4
- ② What is source of this information ? CISSP
ABO1 list by account
ABO1. Part 2 Section 7
A.1
- ③ What is CISSP ? ^{Corporate} ~~CISSP~~ Interface Selection Separation Process
TACCTFC ? Table Account Function Code
- ④ Are CPII - CPI0 used ? yes special function code driven
- ⑤ Why was January 1992 negative ? Will have to get answer from Stephence - overstatement of computer salvage in GA, FLA, NC
corrected later
will find out what month
- ⊙ CDP runs programs, each program has function code that drives these to the cost ~~code~~ pool

* listing of CDP ~~programs~~ programs ⊙ for CPI7

APPLICATION	AB01:	CSS/PPS USER GUIDE
PART	9:	CSS INVESTMENT AND EXPENSE APPORTIONMENT
SECTION	11:	GENERAL SUPPORT PROPERTY EXPENSES

ACCOUNT 6124 - GENERAL PURPOSE COMPUTERS

10.01 Account 6124 contains the cost of renting, operating, maintaining, and repairing general purpose computers, peripheral and associated equipment classified to Account 2124.

10.02 The following inputs are used in this account:

CISSP
TACCTFC

10.03 Account 6124 consists of the following cost pools/subpools:

CP01	General Support Related
CP02	Central Office Equipment Related
CP03	Information Origination/Termination Related
CP04	Cable and Wire Related
CP05	Plant Nonspecific Related
CP06	Customer Related Marketing
CP07	Customer Related Other
CP08	Corporate Related
CP09	Not Currently Used
CP10	General Costs
CP11	Non CDP

10.04.1 CP01 contains FC 5706.

10.04.2 CP01 is allocated to regulated/nonregulated based on Accounts 6112 through 6123.

10.05.1 CP02 contains FC 570D.

9.11.6

JAN 20 1993

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APPLICATION Ad01: CSS/PPS USER GUIDE
 PART 9: CSS INVESTMENT AND EXPENSE APPORTIONMENT
 SECTION 11: GENERAL SUPPORT PROPERTY EXPENSES

10.05.2 CP02 is allocated to regulated/nonregulated based on Accounts 6211 through 6232.

10.06.1 CP03 contains FC 570L.

10.06.2 CP03 is allocated to regulated/nonregulated based on Accounts 6311 through 6362.

10.07.1 CP04 contains FC 570T.

10.07.2 CP04 is allocated to regulated/nonregulated based on Accounts 6411 through 6441.

10.08.1 CP05 contains the following FCs:

5716 571D 571U 571V

10.08.2 CP05 is allocated to regulated/nonregulated based on Accounts 6511, 6512 CP02, 6530, 6531, 6532, 6533, and 6535 of the current month CPAM. CP05 is also based on Accounts 6512 CP01 and 6534 of the prior month CPAM.

10.09.1 CP06 contains FC 571T.

10.09.2 CP06 is allocated to regulated/nonregulated based on Accounts 6611, 6612, and 6613 excluding Account 6612 CP01.

10.10.1 CP07 contains FC 5726.

10.10.2 CP07 is allocated to regulated/nonregulated based on Accounts 6621 through 6623 excluding Accounts 6611, 6612, 6613.

10.11.1 CP08 contains FC 572D.

10.11.2 CP08 is allocated to regulated/nonregulated based on Accounts 67XX of the prior month excluding Account 6724.

10.12.1 CP10 contains the following FCs:

1500 5A3L 5521 5522 5523 572L M530
 M630 M930

10.12.2 CP10 is allocated to regulated/nonregulated based on Account 6124 CP01 through CP09.

10.13.1 CP11 contains FCS 530M and 630M.

10.13.2 CP11 is allocated to regulated/nonregulated based on CSW02.

9.11.7

JAN 20 1993

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File Code: 710.0400
March 18, 1992

TO: Attached Distribution List
FROM: Fred King
SUBJECT: January Processing Results

This letter summarizes CSS changes, CAM changes, and significant accounting transactions effecting nonregulated products in January 1992. Final reports and data bases are dated March 5, 1992.

BellSouth Services, South Central Bell and Southern Bell have been incorporated into BellSouth Telecommunications.

Significant accounting transactions which were made in January are detailed below:

CPE related inventory adjustment balances were cleared out of Account 9003.2000. These adjustments should have been made in December. The debit side of these entries to Account 1220 was correctly booked in December. Since CPE has moved to BCS, the credits were booked to 5280.9970 (Misc. Nonregulated Revenues) in January business:

Florida	\$1,278,703
Georgia	\$ 248,543

Account 6124 and Account 1220 - Computer Parts salvaged to inventory were overstated for several states in January business. The primary impact was an overstatement of Account 1220.1980 of approximately \$9.9 million for the region and an understatement of Account 6124 of approximately \$9.7 million. The net effect of the error on Account 6124 is the following understatement:

Georgia	\$ 3.8 million
Headquarters	\$.8 million
Florida	\$ 3.7 million
North Carolina	\$ 1.4 million

Account 7360 - In December 1991 business, Southern Bell incorrectly booked their portion of the BSS loss. This was corrected in January business with the following decreases (debits) to Account 7360: Florida \$360K, Georgia \$257K, North Carolina \$142K and South Carolina \$98K.

Account 5280 - Uncollectible Revenues -5280.1460 (Nonbasic Inside Wire) was overstated and 5280.1260 (Basic Inside Wire) was understated in January. The major portion of the dollars booked to 5280.1460 should have been prorated to other nonregulated uncollectible SRCs (primarily 5280.1260).

Account 6612 - The standing accrual for monthly billing for BCI marketing support was reversed and a new accrual was established in January. This resulted in the following net decreases to Account 6612 (in 000s).

Alabama	\$ 437
Florida	892
Georgia	201
Kentucky	197
Louisiana	281
Mississippi	286
North Carolina	157
South Carolina	108
Tennessee	301

The following summary describes brief details of the major changes made to the Cost Allocation Manual (CAM) effective January 1, 1992.

The following changes reflect significant CAM changes or methodology changes in apportionment of investments and expenses:

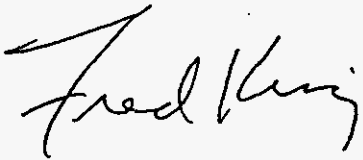
- a. New accounts and cost pools were added to account for the transfer of aircraft from BSS to BST. (Accounts 2113-CP01 and CP02, and Account 3100-CP03)
- b. Additional cost pools were added to reflect the transfer of warehouses to BST. (Accounts 2681-CP6, 2682-CP04, 3410-CP06, 3420-CP04, 6121-CP08, 6563-CP08 and CP09)
- c. Account 2122, CP04 was added to include investment associated with hotel furnishings.
- d. Accounts 6124 and 6724 - CP09 was deleted and added to CP10. Account 6124 CP11 was added to accommodate non-CDP related expenses.
- e. Account 1220 CP11 was added to reflect the transfer of new central stock to BST.
- f. Accounts 6534 and 6535 - The supervision pools were deleted to allow for the apportionment of costs to functional cost pools.

CPE products and Convention Center (Products 110 - 146, 148, 149, and 164) have been deleted, since both have moved to BBS. Additionally, the following new nonregulated products have been added:

Co-Marketing	(Product 109)
Nonproduct Related	(Product 197)

Attached is a summary of significant nonregulated fluctuations and the nonregulated income statements. Note that the normal detailed fluctuation explanations of current month to prior month by income statement line are excluded. This is due to the large number of fluctuations caused by BST. Also, a BST Financial Analysis team is doing further analysis of January regulated/nonregulated data.

Please note that the data bases have not yet been combined for BST. The regulated/nonregulated results have been reviewed by members of my staff for reasonableness. Questions regarding any of the information should be directed to Gordon Williams on 404-529-6290, Kay McKinnon on 404-529-6711, or Cindy Best on 404-529-2632.



Attachments
Enclosure

Marketing and Corporate Accounts

1. 6611 CP01 - This direct pool had a large drop in nonregulated expenses due to CPE product management being moved to BSS.
2. 6612 CP01 - Due to the true-up of the accrual for the BCI bill (see cover letter), several states had credits for nonregulated expenses. In Georgia and North Carolina, these credits dollars were significant enough to create a small negative Marketing Allocator. This negative Marketing Allocator impacts Accounts 6613 CP03, 6623 CP04 and 6722 CP03.
3. 6613 - Total expenses decreased significantly. This was primarily due to the absence of large advertising expenses for major sales campaigns in November and December.
4. 6623 CP06 - The decrease in nonregulated expenses was primarily due to the absence of last month's large adjustments. This was partially offset by the implementation of new time study ratios which increased apportionment to nonregulated products.
5. 6727 CP03 - The total expenses increased primarily due to the reclassification of costs from other Accounts to 6727.
6. 6728 CP02 - These expenses were up approximately \$4.7 million due to double booking of retiree's medical expenses.
7. 7360 - Fluctuations due to correction of December error (see cover letter) and increased BBS dividend (loss) resulting from the movement of the CPE business. Georgia received the entire booking of the BBS dividend loss for all nine states. The amount was \$3.3 million.

NETWORK ACCOUNTS

Among the fluctuations affecting January business, the most significant are:

- Nonregulated Revenues (Account 5280) decreased mostly due to the transfer of CPE line-of-business to BBS
- Central stock inventory (1220.1830) transferred from BSS in December
- CPE products transferred to BSS, causing a subsequent decrease in expenses most notably 6311, 6341, 6362, 6534 and 6535
- Central Office Switching expense increased primarily due to an increase in right-to-use fees, mostly affecting North Carolina and Tennessee
- Account 6512 had negative balances in most states due to the overclearance of provisioning expense

SUPPORT ACCOUNTS

Account 6124 was understated due to journal entry errors of \$9.7 million in Florida, Georgia and North Carolina. (See Cover Letter)

Total dollars increased in Account 2111 (CP01) due to the inclusion of BSS Land. CP99 decreased due to the elimination of BSS billing. Accounts 2116 (CP02), 2121 (CP05), 2122 (CP02), 2123 (CP02) and 2124 (CP03 and CP04) increased due to the addition of assets from BSS.

In Georgia, Accounts 6112 (CP01) decreased \$.8 million and 6121 (CP02) decreased \$2.5 million due to an adjustment for 1991 expenses which were prorated to other states. In other states, 6112 expenses increased by the following amounts: Florida \$487K, North Carolina \$190K and South Carolina \$128K. 6121 expenses increased for Florida by \$1,217K, North Carolina \$588K and South Carolina \$734K.

Account 1220 (CP08) decreased significantly due to a methodology change. Equipment Retired in Place (1220.1910) and Surplus Material and Supplies Awaiting Disposition (1220.1920) moved from CP08 to CP04.

Aircraft investment (Account 2113) transferred from BSS to BST in Georgia.

April 14, 1992

TO: Distribution List
FROM: Fred King, Operations Manager, Corporate Matters
SUBJECT: February Nonregulated Fluctuations

This letter summarizes significant accounting transactions and fluctuations impacting nonregulated products in February, 1992. Final reports and data bases are dated March 26, 1992. Also attached are nonregulated income statement summaries. The following significant fluctuations occurred during February:

Account 6512 (Provisioning) was affected by a sales tax liability for materials transferred from BSS to BST. See February closeout letter for additional details. Additionally, the account was affected by credits booked as inventory adjustments (6512.6000) in Georgia, Florida, and Alabama. These credits were pricing adjustments that should have been booked to 6512.4000 and prorated to the benefitting states. Alabama and Florida reversed the credits out of 6512.6000. However, the 6512.4000 side of the entry was journalized to Account 9001 (Inter-Area Disbursement Transfers) and was never transferred to the appropriate states. This should be corrected in March business. Georgia will book the adjustments from 6512.6000 to 6512.4000 in March business. Therefore, Georgia shows a large credit to 6512.6000 in February. The amounts associated with these adjustments are (\$1,551,295) in Florida, (\$696,674) in Georgia and (\$322,163) in Alabama. The other side of the above described pricing adjustments caused similar increases to Account 1220 (Inventory).

Account 6723 (Human Resources) decreased due to lower affiliated billing from BellSouth Corp. (All states).

Account 6724, Cost Pool (CP) 05 - (Information Management) decreased \$70k due to lower affiliate billing from BellCore (Florida only).

Account 6725 (Legal) increased \$77k due to antitrust related suits and an increase in outside attorney fees (Florida only).

Account 6728 (Other General & Administrative) was affected by VEBA adjustments to all states. See February closeout letter for additional details.

Accounts 6534 (Plant Operations Administration) and 6535 (Engineering) increased due to material purchases, contracted services, and other unclassified engineering and plant expenses.

Account 6711 CP03 (Executive) - Florida, Georgia, North Carolina, South Carolina
Expenses decreased due to the absence of significant voucher related expenses in January.

Account 7220 (Federal Income Taxes) - LA only

A tax credit of \$2,221,106 was erroneously booked to nonregulated. This erroneous tax credit was primarily apportioned in the following manner: Basic Inside Wire (1,920,847) Non-Basic Inside Wire (162,223) and MemoryCall (70,261). This will be reversed and correctly charged to regulated activities in April business.

Account 1220 (Material & Supplies) CP07 - FL, GA, NC

The nonreg ratio increased because CP07 is allocated to reg/nonreg based on Account 2124. Account 2124 is primarily allocated to reg/nonreg based upon 6124 expenses. Account 6124 nonreg expenses increased in February due to correction of the January computer spare parts error.

Account 2112, CP01 & CP02 (Motor Vehicles) - AL, KY, LA, MS, TN, GA, NC, SC

Dollars shifted between CPs 01 and 02 due to updates to the "Plant indicator" on the Motor Vehicle Continuing Property Record File.

Account 2114, CP01 & CP02 (Special Purpose Vehicles) - FL

Dollars shifted between CPs 01 and 02 due to RC changes.

Account 2121 CP06 (Buildings) - FL

Nonreg \$s increased from \$885m to \$1213m and the nonreg ratio increased from 4.7% to 6.5% because Account 2121 CP06 is allocated based on the prior month expense amounts in Account 6124. In January (prior month), Account 6124 increased (especially CPs 05, 07, 08). This increase impacted the current month nonreg ratio in Account 2121 CP06.

Account 2124 CP02 (Computers) - FL, GA, NC, SC, TN, LA, KY

Nonreg \$s increased and the nonreg ratio increased because Account 2124 CP02 is allocated based on the prior month expense amounts in Account 6124, excluding CP10. In January, Account 6124 nonreg \$s increased which affected the February nonreg ratio in Account 2124 CP02.

Account 6124 CP11 (Computer Expense) - FL, NC, SC

February CP11 \$s are seemingly high because January was understated due to the computer spare parts inventory error impacting 530M.

Account 6124, CP05, 07 & 08 - All States

February \$s are low because there was a significant increase in total \$s in January. The January increase was a result of the accrual of CDP related maintenance and lease expenses. The accruals totaled \$2.2 million and were reversed in February 1992 business.

Account 6124, CP10 - All States

February CP10 \$s are more than January \$s because CP10 includes the net amount of the current month's incurred costs and the amount of common CDP expense cleared to CPs 1-9.

Account 5280 (Nonregulated Revenues - Uncollectibles)

In January, Account 5280.1460 (Nonbasic Inside Wire) was overstated and 5280.1260 (Basic Inside Wire) was understated. The February correcting entry was journalized in the wrong "color" and resulted in an additional overstatement of 5280.1460 and understatement of 5280.1260. Corrections were made in March, 1992 business.

The regulated/nonregulated results have been reviewed by members of my staff for reasonableness. Questions regarding any of the information should be directed to Gordon Williams on 404-529-6290, Kay McKinnon on 404-529-6711, or Cindy Best on 404-529-2632.



Attachments
Enclosure

Account 6124 - General Purpose Computers

W. P. No.

ACCOUNTANT

DATE

COMPANY: SBT
 TITLE: ANALYSIS OF ACCOUNTS BY Cost Pools
 PERIOD: 1992
 AUDITOR: IHP
 DATE: 8/15/93
 WF: 43-8/2

ACCOUNT 6124 - GENERAL PURPOSE COMPUTERS - CONTAINS THE COST OF RENTING, OPERATING, MAINTAINING, AND REPAIRING GENERAL PURPOSE COMPUTERS, PERIPHERAL AND ASSOCIATED EQUIPMENT CLASSIFIED TO 2124.

6124 530M

CSW02

1992 MONTH	COST POOL 11 REGULATED	NON-REGULATED	TOTAL	% NON-REG
JANUARY	(1,112,579.03)	(71,622.00)	(1,184,201.03)	6.05%
FEBRUARY	1,891,432.38	119,278.91	2,010,711.29	5.93%
MARCH	520,942.77	32,073.89	553,016.66	5.80%
APRIL	537,409.55	38,584.37	675,993.92	5.71%
MAY	449,408.76	26,180.09	475,588.85	5.50%
JUNE	678,176.31	39,846.40	718,022.71	5.55%
JULY	490,161.33	31,530.51	521,691.84	6.04%
AUGUST	554,602.69	36,713.96	591,316.65	6.21%
SEPTEMBER	440,778.74	30,216.43	470,995.17	6.42%
OCTOBER	58,513.35	4,316.93	62,830.28	6.87%
NOVEMBER	588,885.67	38,766.35	627,652.02	6.18%
DECEMBER	865,208.46	64,813.86	930,022.32	6.97%
	6,063,140.98	390,699.70	6,453,840.68 ✓	6.05%

by these factor have one month lag

6124 630M

CSW02

1992 MONTH	COST POOL 11 REGULATED	NON-REGULATED	TOTAL	% NON-REG
JANUARY	307,449.43	19,791.95	327,241.38	6.05%
FEBRUARY	272,639.37	17,193.39	289,832.76	5.93%
MARCH	349,573.20	21,522.82	371,096.02	5.80%
APRIL	360,248.81	21,806.94	382,055.75	5.71%
MAY	334,475.40	19,484.71	353,960.11	5.50%
JUNE	338,233.67	19,873.01	358,106.68	5.55%
JULY	470,465.06	30,263.47	500,728.53	6.04%
AUGUST	485,602.90	32,095.00	517,697.90	6.21%
SEPTEMBER	557,171.07	38,195.40	595,366.47	6.42%
OCTOBER	641,395.29	47,320.25	688,715.54	6.87%
NOVEMBER	647,296.71	42,611.55	689,908.26	6.18%
DECEMBER	630,881.13	47,484.82	678,365.95	6.97%
	5,397,832.04	357,643.31	5,755,475.35 ✓	6.21%

by these factor have one month lag

Account 6124- General Purpur Computers

W. P. No.

ACCOUNTANT

DATE

6124 930M

1992 MONTH	COST POOL 10 REGULATED	NON-REGULATED	TOTAL	% NON-REG
JANUARY	558,868.46	38,752.94	597,621.40	6.48%
FEBRUARY	3,936,921.00	233,931.06	4,170,852.06	5.61%
MARCH	2,459,043.50	113,949.26	2,572,992.76	4.43%
APRIL	2,868,398.93	174,928.93	3,043,327.86	5.75%
MAY	2,189,977.09	195,633.15	2,295,510.24	4.60%
JUNE	2,304,024.85	129,309.92	2,433,334.77	5.31%
JULY	2,557,051.54	146,280.52	2,703,332.06	5.41%
AUGUST	2,343,759.57	151,132.17	2,494,891.74	6.06%
SEPTEMBER	2,386,956.74	127,753.57	2,514,710.31	5.08%
OCTOBER	2,320,246.20	140,787.69	2,461,033.89	5.72%
NOVEMBER	2,631,477.26	189,699.60	2,821,176.86	6.71%
DECEMBER	2,979,524.73	172,475.26	3,151,999.99	5.47%
	29,536,149.87	1,715,634.07	31,251,783.94 ✓	5.49%

My calculation from cost/pss
 5.5
 6.94
 4.93 } diff is impractical

49-16

CONFIDENTIAL

CAM VS CSS/PSS

cost pool
what is in CAM

CP11 not exactly the same as
CAM

→ CSW02 excludes Executive

→ doesn't say anything about excluding Executive

(we don't believe this will have
impact on reg/non reg split)

Conclusion

Acct. 6532 - Network Testing

* Methods & application of separation factors are ok.

However, a couple of questions arose - one was that an \$11.3 million shift to reg occurred in Dec, 1991 because C&L said methods + procedures for driving cost to FCC GIT was lacking. (Basically because there was no documentation & test centers were doing differently.) In 1992 BellSouth looked at this \$11.3 million and found they had overstated it by \$9.6 million and made adjustment in Dec, 1992 to shift \$9.6 million back to non-reg. In the same process also identified an additional \$3.1 million in acct 6533 that should have been non-reg and made that adjustment also. If restated prior months for these adjust would this impact other accounts reg/non-reg split? not tested. Secondly, noted that in 1992 began using profiles of time to allocate costs - based on statistical sample. This was not approved by FCC & to extent it derives costs to several accounts may be in violation of USOA (see Hickerson writeup on this issue.)

* The actual calculation of non-reg was made with an immaterial difference noted.

ACCT 6532

* INFORMATION FROM C&L ADDRESSING THEIR CONCERN THAT METHODS & DOCUMENTATION FOR WAY TESTING TECHNICIANS CHARGED TIME WAS LACKING. (THIS IN RELATION TO ACCT. 6532 CPOI WHICH WAS NEGATIVE REG. FOR 1992 - OVERVIEW WAS PROVIDED ON SITE.)

↳ ALSO RELATED TO THIS PROVIDE INFO "NETWORK" USED TO DETERMINE THAT LABOR PROFILES WAS THE PREFERRED METHOD TO REPORT TIME OF "TEST CENTER" EMPLOYEES.

C&L CONCERN WAS THAT THERE WAS NO AUDITABLE DOCUMENTATION TO SUPPORT HOURS GOING TO GIT. THERE WERE NO PROFILES SO TO SATISFY. WENT TO PROFILES IN 1992.

will send this to me

April 15, 1991
yes. C&L
1991 audit report
ARMIS
PSS card
FCC
Comm
1993

- ① Was anything written by C&L to express their concerns?
- ② What were their concerns about methods?

IN 1992, BEGAN USING LABOR PROFILES FOR ALL TEST CENTER EMPLOYEES. THESE WERE DEVELOPED ON STUDY DAYS WHERE PERSON TALLIED TASKS THAT WERE BEING PERFORMED BY TECHNICIANS. THIS WAS DONE IN FIVE MINUTE INCREMENTS, AND WAS GATHERED THROUGH A "WALK AROUND METHOD"

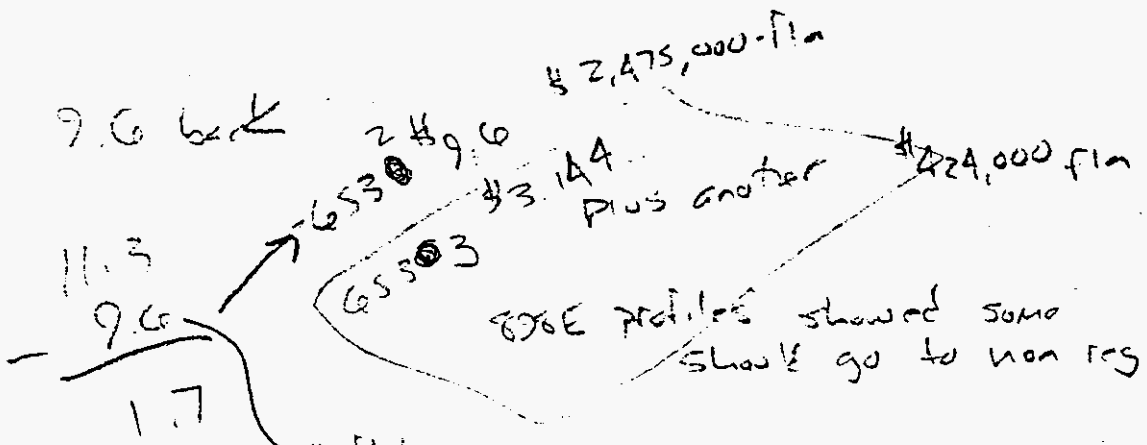
DOESN'T THINK CHANGE TO PROFILES + STATISTICAL SAMPLING WAS APPROVED BY FCC

ALSO THE TESTING DONE IN 1991 WHICH RESULTED IN THE 11.3 MILLION ADJUSTMENT TO REGULATED IN DECEMBER WAS OVERSTATED BECAUSE COMPANY LEFT OUT SOME HOURS FROM ITS TEST ANALYSIS.

- ① Was the \$11.3 million adjustment overstated? ^{Total Company} yes
- ② Any idea of amount of overstatement? 3.1 Million
- ③ Any attempt to rectify when found out? yes in 12/92
\$424,000 in Fla
back to non reg

1991 was approximation - could not do in 1991 because of time necessary to do studies
 1992 physically did studies
 ↳ based on mechanized system inputs had

\$3,144,701 ^{Total Company} from Reg to non non-reg ↓ Made in 12/92
 ↳ \$424,033 moved back



Shifted back to non reg

but in doing profiles saw that 6532 878E should also be split back to non reg so total to non 63.4 million still to non reg

6532 Network Administration Expense

11/4/93

K. Krotz
Steve Alredge

- ① If cost is allocated in accordance with the CSS/PPS user guide, how can the regulated cost be negative?

1992 - CPO1	Reg	<584,780>
	nonReg	<u>791,620</u>
		206,841

- * The user guide factors would not allow a negative amount. The only time a negative amount is possible is if there is an adjustment.

In this case this is an adjustment for testing expenses in Florida. Coopers & Lybrand were concerned that too much had been allocated to common pool profiles for test center employees. The studies done in 1991 were incorrect on service order dispatch personnel. They went into field with these people and discovered the error. An adjustment was made in 1992 for the 1991 error. There was a credit to regulated and a debit to nonreg.

There was no restatement for these errors in 1991 or 1992. [Attached is info provided by Bell on 11/4 to explain adjustment.]

- ② What is FEC 898E? Field Reporting Code for "Service Order dispatch - this was where time was moved to cause #1 adjustment"

11/4/93
K. Kaatz
S. Altrache (2)

③ SRC 6532.1000 ? Subsidiary Record Category for the Admin.
Part of 6532. These are not people out doing work. It
is support or supervisory and assigned to network based
on plant team support.

④ What is CISSP ? Corp. Interoffice Separation Selection Process
CRISSTAT ? Customer Record Info. System [file from system]
↳ discussed in detail at ABO1, Part 2, Section 7

⑤ What is 7TM - Interoffice Facility Assignment
698 E -
798 E -

See Subsidiary Records Section 6, Part H, Page 2

11/4/93

Steve Alredge

Jool Phillips

Jim Whitson

0532

ABO 1 - CSSPPS user guide

PART 1 SECTION 6 This is where acronym =

① Negative amount — ~~to~~ re

testing expense adjustment for Florida \$699,000

~~with~~
C/L concern too many hours to common
profiles on test center employees

adjustment for 1991 made in 1992

credit neg debit wrong for the overallocat
made in 1991

→ to correct 1991 where studies in 1991 were
incorrect service order dispatch
↳ want to hold

would not be negative from applying system
there would be an explanation for a negative

would not restate part 32 for these changes

↳ continued

1992 JCO AUDIT TESTING ADJUSTMENT

*1991 correction
on how to do*

*Procedures
used to do*

In 1991, C&L expressed a concern that the methods (some were profiled and others were positive time reporting) and documentation for the way testing technicians charged their time was lacking. Their primary concern was the documentation for time charged to FRC 61T, Customer Reported Troubles, which is a common expense. Since there was not enough time for the Network Staff to review the time reporting for all Test Center employees, a review was conducted by Network to substantiate the hours charged at the FRC level. The review consisted of developing an average time per task (hours for certain codes divided by all task) for all test center activities (service orders and maintenance task) and applying this average to the number of customer reported troubles to determine the number of hours that should have been reported to 61T. The review concluded that too many hours were charged to the common FRC 61T resulting in an over allocation to nonreg. An \$11.32 million nonreg to reg adjustment was made in 12/91 to correct the reported results.

*Positive vs Profiled
who was profiled
was not documented
leaving to conf
6532*

In early 1992, Network determined that the labor profile method was the preferred time reporting method for all Test Center employees. In July 1992, Network issued methods and procedures for establishing labor profiles to the field and committed to have all centers properly profiled on September 1, 1992. Using actual IMC Test Center hours for November 1992 (which are based on the new profiles) and the weighted averages of the SSC/MAC profiles, we restated January - August 1992 Test Center expenses to determine if an adjustment is necessary for 1992. The results indicate a reg to nonreg shift of \$649,304.00. The weighted averages were used for the SSC/MACs due to problems in reconciling the actual hours with the profiles.

The difference (amount and direction) between 1991 and 1992 was due to an oversight (the hours for several FRCs were omitted from the 1991 analysis) in determining the average time per task. As a result, the average time was significantly understated.

*1 task at
only FRC 61T 11.3
by all in 6533 - 91.11.0
102 2 4 75.00
- 3 14 8
929.716*

	IMC & SSC/MAC 91\$ per 92 hrs & Weighted Avgs	IMC & SSC/MAC Actual 91 \$	Difference Respread-Actual	Nonreg % For 1991	Nonreg Adj for 1991 per 1992 Percents	'91 Actual N/Reg Adjustment	Adjustment to Correct 1991
Florida							
14P	\$80,260.76	\$469,560.00	(\$389,299.24)				
14W	\$40,130.38	\$405,580.00	(\$365,449.62)				
24P	\$4,230,888.61	\$3,105,907.00	\$1,124,981.61				
24W	\$4,626,459.50	\$7,914,602.00	(\$3,288,142.50)				
41E	\$6,214,475.96	\$3,365,639.00	\$2,848,836.96				
41T	\$3,732,125.32	\$3,840,121.00	(\$107,995.68)				
61T	\$33,434,339.28	\$30,852,199.00	\$2,582,140.28	33.20X	\$857,270.57	(\$1,618,389.00)	\$2,475,659.57 6533 (2)
74T	\$687,949.37	\$1,344,135.00	(\$656,185.63)				
69BE	\$3,250,560.76	\$5,727,310.00	(\$2,476,749.24)				
89BE	\$1,031,924.05	\$104,061.00	\$927,863.05	45.70X	\$424,033.41	(\$1,618,389.00)	\$424,033.41 6532 (4)
Total	\$57,329,114.00	\$57,329,114.00	\$0.00		\$1,281,303.99	(\$1,618,389.00)	\$2,899,692.98

6533 CPO2
 \$2,859,537.27 = ① + ②

6532 CPO1
 @ 699,710.77 = ③ + ④

① ② ③ ④

① = PAGE 4-2 IMC A PER 192 HRS PLUS 25 PER SSC/MAC A PER 192 HRS
 DIVIDED BY TOTAL IMC/SSC/MAC PER 91-08/91. THE RESULT
 IS MULTIPLIED BY TOTAL IMC/SSC/MAC PER 91-08/91

(1) See PAGES 4-60 THROUGH 4-61

FOURTH QUARTER

1/5/91

TESTHRS	IMC	SSC/MAC	SSC/MAC	IMC & SSC/MAC	Difference	Nonreg X	Nonreg Adj
Actual IMC Hours for 11/92	01-08/92 \$ per 11/92 hrs	% Based on Weighted Averages	01-08/92 \$ per weighted avg	Actual \$ for 01-08/92	Respread-Actual	01-08/92	For 1992
Florida	IMC/SSC						
	Weighted Avg						
14P	0.14X	\$54,919.20		\$314,208.00	(\$259,288.80)		
14W	0.07X	\$27,459.60		\$423,415.00	(\$395,955.40)		
24P	7.38X	\$2,895,026.25		\$2,270,442.00	\$624,584.25		
24W	8.07X	\$3,165,699.44		\$5,266,353.00	(\$2,100,653.56)		
41E	10.84X	\$4,252,314.98		\$2,512,274.00	\$1,740,040.98		
41T	6.51X	\$2,553,742.67		\$2,535,691.00	\$18,051.67		
61T	58.32X	\$22,877,768.43		\$21,762,061.00	\$1,115,707.43	33.60X	\$374,877.70 Acct 6533 CP 02 (1)
74T	1.20X	\$470,735.98		\$745,743.00	(\$275,007.02)		
698E	5.67X	\$2,224,227.49		\$3,312,602.00	(\$1,088,374.51)		
898E	1.80X	\$706,103.96		\$85,209.00	\$620,894.96	44.40X	\$275,677.36 Acct 6532 CP01 (3)
Total	100.00X	\$39,227,998.00		\$39,227,998.00	(\$0.00)		\$650,555.06

(A) (B) (C) (D) (E) (F)

(A) See Pgs 4-11 thru 4-20 for LIABILITIES
 (B) " " 4-31 thru 4-43 for TOTAL
 (C) Pgs 4-21 thru 4-36

(D) Pgs 4-44 thru 4-50
 (E) See (B) and (D)
 (F) Pgs 4-51, 4-52

4-17

6532 Network Administration Expense

CP01 - Inward & outward movement from

For 1992 the CP01	<584,780>	Reg
	<u>791,628</u>	Non Reg
	206,841	Total

Customer Record Info Syst
file out of CSS
AB01 Part section 7
has this been made available for review to support # allocation
Can this be made available?

① If cost is allocated in accordance with the CSS/PPS user guide, how can the regulated cost be negative?

② What is FRC 898E? (CP01) ~~CP03~~ Service Order Dispatch field reporting code. This is where time moved to cause adjustment

Field Reporting Code work reporting

③ What is SRC 6532.1000? (CP02) Administration part of 6532. not person doing work assigned to network plant they support

Subsidiary Record category
Internal breakdown

④ What are ACRONYMS? CISSP - Corp. Inter. Separation Process
CRISSTAT - see above

selection

⑤ What is 7TM, 698E, 798E from CP03
Intruder Facility Investment

Accounts Subsidiary Record Section 60 cat Part # Page 2

APPLICATION	AB01:	CSS/PPS USER GUIDE	142
PART	9:	CSS INVESTMENT AND EXPENSE APPORTIONMENT	
SECTION	16:	OTHER NETWORK EXPENSES	

3.02 The following inputs are used in this account:

CISSP
CRISSTAT

3.03 Account 6532 consists of the following cost pools/
subpools:

CP01 Network Administration Expense
CP02 Other
CP03 Direct Regulated/Nonregulated

3.04.1 CP01 contains FRC 898E.

3.04.2 CP01 is allocated to regulated/nonregulated by using inward and outward movement from CRISSTAT by USOC and product. A ratio is developed of nonregulated products to total. This ratio is multiplied by the CP01 dollars, resulting in dollars to nonregulated products. The remaining dollars are assigned to regulated.

3.05.1 CP02 contains SRC 6532.1000.

3.05.2 CP02 is allocated to regulated/nonregulated based on Accounts 22XX and 24XX.

3.06.1 CP03 contains the following FRCs:

7TM 698E 798E

3.06.2 CP03 is directly assigned to regulated.

APPLICATION AB01: CSS/PPS USER GUIDE
PART 9: CSS INVESTMENT AND EXPENSE APPORTIONMENT
SECTION 16: OTHER NETWORK EXPENSES

ACCOUNT 6532 - NETWORK ADMINISTRATION EXPENSE

3.01 Account 6532 contains costs incurred in network administration. It includes such activities as controlling traffic flow, administering traffic measuring and monitoring devices, assigning equipment and load balancing, collecting and summarizing traffic data, administering trunking, and assigning interoffice and circuit layout work.

9.16.1

JAN 20 1993

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

Southern Bell Tel. & Tel. Co.
FPSC Docket No. 920260
Audit
Date: 05-11-93
Amended Response to
Item No. 1-063
Page 2 of 2

Response continued:

The usage forecasts are based upon the best available usage estimates for the following products: MemoryCall, Customer Dialed Account Recording (CDAR), and packet switching (protocol conversion). Actual usage is modified for anticipated changes in the market place as provided by the appropriate Product Managers and forecasting personnel.

The forecasted nonregulated usage for MemoryCall (Account 2212 - Information Storage, Forward, and Retrieval) is based upon a ratio of nonregulated connect minutes to total connect minutes. These connect minutes are basically determined by multiplying the forecasted number of mailboxes by forecasted usage. CDAR investment is included in the following cost pools: 2211 - Processor and Memory, 2211 - Touch Tone Digital Receiver, 2212 - Processor and Memory, and 2212 - Universal Tone Decoder/Receiver. The usage ratios are in thousands of calls and were based upon actual prior year CDAR call volumes adjusted for anticipated market changes. Packet switching is in the Account 2212 Packet Switching pool. The usage ratios are in thousands of packets and are based upon actual prior year packet switching traffic adjusted for anticipated market changes.

The column (d) nonregulated investment in the support equipment pools and the direct regulated/nonregulated pools was determined based upon the prior year's actual investment adjusted by estimated additions to each cost pool as provided by budgeting and forecasting personnel.

Date Provided: June 11, 1993

124

**/60d

Aug 16, 93 15:49 No. 017 P.03/0

06-11-93 05:45PM

PUBLIC SERVICE COMMISSION

*How
these
work*

STATE: Florida

ACCOUNT/COST/POOL/ YEAR OF FORECAST	PRODUCT/ SERVICE	FORECAST UNIT OF USAGE	TOTAL USE	NONREGUL USE	REGULATED USE	NONREG RATIO
ACCOUNT 2212-- COST POOL: COMMON USE UNIVERSAL TONE DECODER/RECEIVER FORECAST YEAR:	CDAR	CALL VOLUMES (ORIGINATING ONLY)*				
1993			<u>66,528,491,022</u>	<u>18,247</u>	<u>66,528,472,775</u>	<u>0.0000002743</u>
1994			<u>66,933,496,933</u>	<u>18,605</u>	<u>66,933,478,328</u>	<u>0.000000278</u>
1995			<u>74,887,134,555</u>	<u>18,962</u>	<u>74,887,115,593</u>	<u>0.0000002532</u>

ACCOUNT 2212-- COST POOL: COMMON USE INFORMATION STORAGE, FORWARD & RETREIVAL FORECAST YEAR:	MEMORY- CALL	CONNECT TIME@				
1993			<u>15,395,505</u>	<u>14,867,385</u>	<u>528,120</u>	<u>0.9656964809</u>
1994			<u>19,392,267</u>	<u>18,722,235</u>	<u>670,032</u>	<u>0.9654484955</u>
1995			<u>22,799,634</u>	<u>21,930,870</u>	<u>868,764</u>	<u>0.9618957041</u>

- * Total Use = Total Call Volumes, Average Month, for type of switch.
- Nonreg. Use = CDAR Call Volumes, Average Month, for type of switch.
- Reg. Use = Basic (Non-CDAR) Call Volumes, Average Month, for type of switch.

Note:

Total Use to be provided by NEPCOT Group in BSS Network.

- ** Total Use = Total Packets Switched, Public & Corporate, Annual
- Nonreg. Use = Public Packets undergoing net protocol conversion, Annual
- Reg. Use = Basic Packets Switched, Public & Corporate, Annual

@ Total Use = Total Minutes Connect Time, Public & Corporate, Annual

Nonreg. Use = Public Minutes Connect Time, Annual

Reg. Use = Corporate Minutes Connect Time, Annual

Note: Corporate Use represents only BOC official Use. Use by affiliates is to be considered nonregulated

FORECAST USE OF SHARED NETWORK INVESTMENT

STATE: Florida

ACCOUNT/COST/POOL/ YEAR OF FORECAST	PRODUCT/ SERVICE	FORECAST UNIT OF USAGE	TOTAL USE	NONREGUL USE	REGULATED USE	NONREG RATIO
ACCOUNT 2211-- COST POOL: COMMON USE PROCESSOR & MEMORY FORECAST YEAR:	CDAR	CALL VOLUMES (ORIGINATING + INCOMING)*				
1993			<u>50,571,527.365</u>	<u>3.887</u>	<u>50,571,523.478</u>	<u>0.0000000769</u>
1994			<u>30,165,926.613</u>	<u>3.963</u>	<u>30,165,922.650</u>	<u>0.0000001314</u>
1995			<u>20,909,739.582</u>	<u>4.040</u>	<u>20,909,735.542</u>	<u>0.0000001932</u>
ACCOUNT 2211-- COST POOL: COMMON USE TOUCH TONE CUSTOMER DIGIT RECEIVER FORECAST YEAR:	CDAR	CALL VOLUMES (ORIGINATING ONLY)*				
1993			<u>29,965,856.695</u>	<u>3.887</u>	<u>29,965,852.608</u>	<u>0.0000001297</u>
1994			<u>17,874,640.434</u>	<u>3.963</u>	<u>17,874,636.471</u>	<u>0.0000002217</u>
1995			<u>12,389,942.377</u>	<u>4.040</u>	<u>12,389,938.337</u>	<u>0.0000003261</u>
ACCOUNT 2212-- COST POOL: PACKET SWITCH-COMMON FORECAST YEAR:	PROTOCOL CONVERSION	PACKETS CONVERTED**				
1993			<u>1046065</u>	<u>362,222.3</u>	<u>683,843</u>	<u>0.3462712738</u>
1994			<u>1537218</u>	<u>542,695.8</u>	<u>994,522</u>	<u>0.3530376303</u>
1995			<u>2028372</u>	<u>723,169.4</u>	<u>1,305,203</u>	<u>0.3565269832</u>
ACCOUNT 2212-- COST POOL: COMMON USE PROCESSOR & MEMORY FORECAST YEAR:	CDAR	CALL VOLUMES (ORIGINATING + INCOMING)*				
1993			<u>130,271,789.815</u>	<u>18.247</u>	<u>130,271,771.568</u>	<u>0.0000001401</u>
1994			<u>131,064,810.021</u>	<u>18.605</u>	<u>131,064,791.416</u>	<u>0.000000142</u>
1995			<u>146,639,106.457</u>	<u>18.962</u>	<u>146,639,087.495</u>	<u>0.0000001293</u>

3.5T
 PERMIS Report

100
 8/17/93

FCC REPORT 495A
 FORECAST OF INVESTMENT (LEASE) REPORT

Approved by OMB
 2060-0410
 EXPIRES 03/31/91

COMPANY: BELLSOUTH TELECOMMUNICATIONS
 STUDY AREA: ALL
 PERIOD: Jan 1991 to Dec 1991
 CASH: ESTR

PUBLIC VERSION
 SUBMISSION 1
 TABLE III
 PAGE 1 OF 1

TABLE III - FORECASTED INVESTMENT SUMMARY SCHEDULE
 For Central Office Equipment and Cable and Wire Facilities
 by Account and Cost Category

Row	Acct	Cost Category	Total Investments (000)	Nonreg Investments (000)	Regulated Investments (000)
(a)	(b)	(c)	(d)	(e)=(c)-(d)	
1	2211	LTOA LEASED TO OTHERS	82	0	82
2	2211	RNRA DIRECT REG/NONREG	1,770,300	20	1,770,300
3	2211	CFMA PROC & MEMORY - ANLG	220,598	125	220,473
4	2211	TTDR TCH TONE DIG RCVR	25,468	35	25,433
5	2211	SEA SUPPORT EQUIPMENT	228,997	21	228,976
6		SUBTOT Account Subtotal	2,245,465	201	2,245,264
7	2212	LTOD LEASED TO OTHERS	23	0	23
8	2212	RNRD DIRECT REG/NONREG	4,150,156	22,465	4,127,691
9	2212	PSC PACKET SW COMMON	538	521	17
10	2212	CFMD PROCESSOR & MEMORY	146,959	21	146,938
11	2212	UTDR UNIV TONE DCR/RCVR	3,116	1	3,115
12	2212	ISFR INFO STO FWD RETR	26,562	24,411	2,151
13	2212	SED SUPPORT EQUIP	412,245	3,782	408,463
14		SUBTOT Account Subtotal	4,739,599	51,201	4,688,398
15	2215	EMS ELECTRO-MECH SW	221	0	221
16		CQE-SW CQE - Switching	6,985,325	51,402	6,933,883
17	2220	OS OPERATOR SYSTEMS	125,213	0	125,213
18	2231	RS RADIO SYSTEMS	176,296	0	176,296
19	2232	CE CRT EDP1	6,097,544	0	6,097,544
20		CQE-TR CQE - Transmission	6,273,840	0	6,273,840
21		CQE Central Office Equip	13,384,338	51,402	13,332,936
22	2411	P POLES	759,464	0	759,464
23	2421	AC AERIAL CABLE	3,942,352	0	3,942,352
24	2422	UC UNDERGROUND CABLE	2,807,935	0	2,807,935
25	2423	BC BURIED CABLE	8,014,077	0	8,014,077
26	2424	SC SUBMARINE CABLE	24,178	0	24,178
27	2425	DSC DEEP SEA CABLE	0	0	0
28	2426	INC INTRABLDG NTWK CABLE	175,133	0	175,133
29	2431	AW AERIAL WIRE	93,433	0	93,433
30	2441	CS CONDUIT SYSTEMS	1,905,075	0	1,905,075
31		CWF Cable and Wire Fac.	17,721,647	0	17,721,647
32		TOTAL Grand Total	31,105,985	51,402	31,054,583

Deliver How

*Let 2000
 5/2/93
 SDC*

Switched = L16 .733990 49-15
1-1
 Non-Switched = L17-L19, L31
 Total Composite = $\frac{54402}{31054583} = .16555$ FOIK01W-007386
49-15
1-1

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

SECTION 6
PART H
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1. ACCOUNT 6530, NETWORK OPERATIONS EXPENSE
2. ACCOUNT 6531, POWER EXPENSE
3. ACCOUNT 6532, NETWORK ADMINISTRATION EXPENSE
4. ACCOUNT 6533, TESTING EXPENSE
5. ACCOUNT 6534, PLANT OPERATIONS ADMINISTRATION EXPENSE
6. ACCOUNT 6535, ENGINEERING EXPENSE

1. ACCOUNT 6530, NETWORK OPERATIONS EXPENSE

- 1.1 This account is used by the Company to summarize for reporting purposes the contents of Accounts 6531 through 6535. It is not to be used by field forces.

2. ACCOUNT 6531, POWER EXPENSE

- 2.1 This account (SRC 6531.0000) includes expenses associated with network power and the cost of electrical power used to operate the telecommunications network.
- 2.2 This account includes the cost of power for transmitting. It includes the cost of electricity purchased and the cost of fuel used in the generation, conversion, and storage of current for operating dial systems, repeater, and carrier equipment, ringing machines, ticket-distribution systems, battery-charging machines, coin collection equipment, and for other transmission power requirements of central office equipment and other station equipment.

NOTE A: Payments for the installation in central offices of permanent power circuits for emergency use shall be charged to the appropriate plant account.

NOTE B: The cost of power produced for house service purposes shall be charged to Account 6121.

3. ACCOUNT 6532, NETWORK ADMINISTRATION EXPENSE

- 3.1 This account (SRC 6532.0000) includes costs incurred in network administration. It includes such activities as controlling traffic flow, administering traffic measuring and monitoring devices, assigning equipment and load balancing, collecting and summarizing traffic data, administering trunking, and assigning interoffice facilities and circuit layout work.

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3. ACCOUNT 6532, NETWORK ADMINISTRATION EXPENSE (Continued)

- 3.2 This account includes expenses of all management and nonmanagement employees engaged in facilities administration activities in connection with TOPS, No. 5 ACD systems and mechanized intercept systems only. Their functions include daily monitoring of call carrying capacity, obtaining usage on individual equipment components, collection and analysis of data, identifying problems, recommending trunk or equipment additions, recommending corrective action, coordination of generic updates, preparation and execution of memory changes and optimizing utilization.
- 3.3 This account also includes the salaries, office, travel and other expenses of all management at second level and above, their staffs and office forces engaged in the general supervision of network administration functions. Included are supervisory personnel and staffs for company, area or other territorial subdivisions, expenses of supervising management at second level and below and their forces who perform the actual network administration, such as line assigning and data development for a particular group of central offices or for a centralized bureau.
- 3.4 Following are the SRCs in Account 6532, Network Administration Expense:

	<u>FRC</u>
6532.1000, Administration	
6532.2000, Assignment	
Interoffice Facility	7TH
Network Distribution	698E
Complex	798E
Service Order Dispatch	898E

- 3.5 FRC 698E and FRC 798E are to include the cost of plant assignment and related clerical work such as assigning plant facilities, service order final completion and assignment record administrative work. Associated service order dispatch costs are included in FRC 898E.

4. ACCOUNT 6533, TESTING EXPENSE

- 4.1 This account (SRC 6533.0000) includes costs incurred in testing telecommunications facilities from a testing facility (test desk or other testing system) to determine the condition of plant on either a routine basis or prior to assignment of the facilities; receiving, recording and analyzing trouble reports; testing to determine the nature and location of reported trouble conditions; and dispatching repair persons or otherwise initiating corrective action. Subsidiary Record Categories and Field Reporting Codes are outlined in the following paragraphs.

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PROPRIETARY INFORMATION

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

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4. ACCOUNT 6533, TESTING EXPENSE (Continued)

4.2 SRC 6533.1000, SUBSCRIBER LINE TESTING

41T/61T

4.2.1 FRC 41T (Maintenance) includes the cost of:

- (1) Test desk work applicable to testing which is associated with rearrangements and changes of network facilities such as cable transfers and subscriber line reconcentration work and testing of network facilities requested by field personnel except that testing associated with inward station movement or required acceptance testing for the construction of new facilities. Network testing is generally performed in concert with work performed by Main Frame and Outside forces..
- (2) Test desk work applicable to the maintenance of subscriber cables such as receiving trouble reports, testing, screening, dispatching, etc. relating to trouble which is identified by alarms or mechanized systems prior to receipt of any customer reported trouble.
- (3) Records work such as preparing and correcting subscriber line records.

4.2.2 FRC 61T (Trouble Reports) includes the cost incurred in the handling of a customer reported trouble condition. This includes time spent in answering, screening, testing, dispatching and closing of these trouble reports.

4.3 SRC 6533.2000, SERVICE ORDER TESTING

41E

This SRC includes the costs associated with inward movement service order testing. It includes the cost of test desk work applicable to the testing of network distribution facilities, up to, and including the network interface. Service order dispatch costs should be classified to Account 6532.2000 (See Section 6, Part H, Paragraph 3.4).

4.4 SRC 6533.3000, INTEROFFICE TESTING

- 4.4.1 This SRC includes the expenses of test desk work associated with interoffice facilities, i.e. facilities terminating at both ends in different central offices. It also includes test desk work associated with an interoffice facility and a subscriber line when that work is performed as a single continuous operation.

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4. ACCOUNT 6533, TESTING EXPENSE (Continued)

4.4.2 The type of testing included is the overall testing of the facility involved (also called "terminal to terminal" testing, "end to end" testing, etc.) It does not include testing of the individual components of central office equipment or outside plant facilities or time spent performing a function similar to test desk testing at other than a test desk or a test desk equivalent location. The time spent performing testing of the individual components at other than a test desk equivalent location should be charged to the appropriate account for the work being performed and the class of plant on which that work is performed.

4.4.3 Costs charged to this SRC are to be classified to the appropriate SRC/FRC based on the type of traffic carried by and the assigned status of the circuits or channels involved. The appropriate SRC/FRC is determined by the following definitions:

- (1) FRCs containing the letter "T" are used when there are no service costs requirements to separate, "pre-service" testing from "in service" testing.
- (2) FRCs containing the letter "P" are used for "pre service" interoffice testing, i.e., overall testing performed on an interoffice circuit prior to placing that circuit into operation for either customer or Company use. Testing associated with recreates of an interoffice circuit from one type circuit to another is to be classified as pre-service testing since the new type circuit has never been in operation. (See Note below).
- (3) FRCs containing the letter "W" are used for "in service" interoffice testing, i.e., testing performed on an interoffice circuit which is currently in operation, including any rearrangements of that circuit which do not change the type of circuit. (See Note below)

NOTE: A circuit in operation is any circuit on which the order completion information has been issued and which has been assigned to carry either customer or Company generated traffic or assigned for stand-by purposes to carry such traffic.

4.4.4 SRC 6533.3100, MESSAGE TRUNKS - PRE-SERVICE

14P

This SRC includes testing of message trunks. Trunks in this category have at least one switching machine trunk side termination and may or may not carry a special service designation. Includes interoffice testing of Feature Group B, C and D Switched Access Services (SAS). (See Notes 1 and 2)

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4. ACCOUNT 6533, TESTING EXPENSE (Continued)

NOTE 1: For purposes of Interoffice Testing time reporting, circuits terminating on line or trunk cards of a packet switch are considered special services.

NOTE 2: For purposes of Interoffice Testing time reporting, Common Channel Signalling links are considered special services.

4.4.5 SRC 6533.3200, SPECIAL SERVICES - PRE-SERVICE 24P

This SRC includes testing special services or circuits which do not have a switching machine trunk side termination (See Notes 1 and 2 above).

4.4.6 SRC 6533.3300, MESSAGE TRUNKS - IN SERVICE 14W

This SRC includes testing of Message Trunks. Trunks in this category have at least one switching machine trunk side termination and may or may not carry a special service designation. Includes interoffice testing of Feature groups B, C and D Switched Access Services (SAS). (See Notes 1 and 2 above).

4.4.7 SRC 6533.3400, SPECIAL SERVICES - IN SERVICE 24V

This SRC includes special services or circuits which do not have a switching machine trunk side termination (See Notes 1 and 2 above).

4.4.8 SRC 6533.3500, FACILITIES - COMBINED 74T

This SRC includes Radio Facilities, Fiber Optic Facilities and Cable Facilities as well as Interoffice Testing of associated carrier and multiplex equipment.

4.5 SRC 6533.4000, PUBLIC TELEPHONE TESTING

4.5.1 SRC 6533.4100, SUBSCRIBER LINE 81T

This SRC includes the expenses of test desk work associated with public telephone service rearrangements and changes, trouble reports and the preparation, correction and rewriting of subscriber line cards or their equivalent.

4.5.2 SRC 6533.4200, SERVICE ORDER 81E

This SRC includes the expenses of test desk work associated with inward movement service orders for public telephone services.

		Required	Pro required	
Network Administration				
6532	01	(584788)	791627	Inventories
	02	11822858	2588	Acc 2224 12/28/88
	03	16322121	0	Direct Payment
Why is Regule CP of Regule				
02 Allocation				
22XX	22XX			
	?			
22XX		40521207631	202261035	
24XX		53010814272	0	
		93532021903	202261035	
% Error .22%				
Cost for 02 Total 11,847,792				
% Error .22%				
26,065				
Per Pct Reg. 25,535				
<u>521</u>				

APPLICATION AB01: CSS/PPS USER GUIDE
PART 9: CSS INVESTMENT AND EXPENSE APPORTIONMENT
SECTION 16: OTHER NETWORK EXPENSES

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1. GENERAL
2. ACCOUNT 6531 - POWER EXPENSE
3. ACCOUNT 6532 - NETWORK ADMINISTRATION EXPENSE
4. ACCOUNT 6533 - TESTING EXPENSE
5. ACCOUNT 6534 - PLANT OPERATIONS ADMINISTRATION EXPENSE
6. ACCOUNT 6535 - ENGINEERING EXPENSE

GENERAL

- 1.01 The following accounts are Other Network Expense accounts.

ACCOUNT 6531 - POWER EXPENSE

- 2.01 Account 6531 contains expenses associated with network power and the cost of electrical power used to operate the telecommunications network.
- 2.02 The following inputs are used in this account:
CISSP
- 2.03 Account 6531 contains the following cost pools:
CP01 Power Expense
- 2.04.1 CP01 contains Account 6531.0000.
- 2.04.2 CP01 is allocated to regulated/nonregulated based on Accounts 22XX.

ACCOUNT 6532 - NETWORK ADMINISTRATION EXPENSE

- 3.01 Account 6532 contains costs incurred in network administration. It includes such activities as controlling traffic flow, administering traffic measuring and monitoring devices, assigning equipment and load balancing, collecting and summarizing traffic data, administering trunking, and assigning interoffice and circuit layout work.

APPLICATION	AB01:	CSS/PPS USER GUIDE	192
PART	9:	CSS INVESTMENT AND EXPENSE APPORTIONMENT	
SECTION	16:	OTHER NETWORK EXPENSES	

3.02 The following inputs are used in this account:

CISSP
CRISSTAT

3.03 Account 6532 consists of the following cost pools/
subpools:

CP01 Network Administration Expense
CP02 Other
CP03 Direct Regulated/Nonregulated

3.04.1 CP01 contains FRC 898E

3.04.2 CP01 is allocated to regulated/nonregulated by using inward and outward movement from CRISSTAT by USOC and product. A ratio is developed of nonregulated products to total. This ratio is multiplied by the CP01 dollars, resulting in dollars to nonregulated products. The remaining dollars are assigned to regulated.

3.05.1 CP02 contains SRC 6532.1000

3.05.2 CP02 is allocated to regulated/nonregulated based on Accounts 22XX and 24XX.

3.06.1 CP03 contains the following FRCs:

7TM 698E 798E

3.06.2 CP03 is directly assigned to regulated.

ACCOUNT 6533 - TESTING EXPENSE

4.01 Account 6533 contains costs incurred in testing telecommunications facilities from a testing facility (test desk or other testing system) to determine the condition of plant on either a routine basis or prior to assignment of the facilities; receiving, recording and analyzing trouble reports; testing to determine the nature and location of reported trouble conditions; and dispatching repair persons or otherwise initiating corrective action.

4.02 The following inputs are used in this account:

CISSP
MTAS

DETAIL OF REGULATED AND NONREGULATED DOLLARS
 FOR YEAR-TO-DATE 1992
 EXECUTED BYRD92 FOEXEC ON 08/31/93 AT 12.24.30

ST	MAIN	CP	REGULATED	NONREGULATED	TOTAL
FL	2121	04	350,542,981	32,740,325	383,283,306
		05	2,371,807,886	122,682,277	2,494,490,163
		06	213,061,933	12,294,278	225,356,211
		07	63,990,664	5,778,055	69,768,719
		99	122,198,002	0	122,198,002
	2122	01	8,000,196	526,198	8,526,394
		02	77,637,665	5,048,745	82,686,410
		03	143,018,858	9,281,671	152,300,529
		99	429,313	0	429,313
	2123	01	14,121,975	928,454	15,050,429
		02	102,455,308	6,663,677	109,118,985
		03	245,384,615	0	245,384,615
		04	199,147,602	4,238,574	203,386,176
		05	870,644	1,500,802	2,371,447
		99	4,318,195	0	4,318,195
	2124	01	17,363,029	1,050,271	18,413,299
		02	2,056,153,485	118,651,614	2,174,805,099
		03	1,785,898,109	116,247,716	1,902,145,825
		04	1,089,659	66,526	1,156,185
		99	11,496,392	0	11,496,392
	2211	01	134,495,801	238	134,496,038
		02	729,847,621	984	729,848,605
		03	763,133,044	534	763,133,578
		04	6,002,808,801	3,450	6,002,812,252
		99	79,564	0	79,564
	2212	01	447,739,561	7,793,984	455,533,545
		02	306,567,961	10	306,567,972
		03	-0	2,381,263	2,381,263
		04	9,949,446,686	178,711,875	10,128,158,561
		05	905,732,824	16,254,180	921,987,004
		06	620,259	2,114,521	2,734,781
	2215	01	46,433	0	46,433
	2220	01	436,153,392	0	436,153,392
		02	24,952,171	0	24,952,171
	2231	01	105,883,681	0	105,883,681
		02	1,969,404	0	1,969,404
	2232	01	20,626,162,747	0	20,626,162,747
		02	84,612,913	0	84,612,913
		99	954,768	0	954,768
	2311	01	8,697,912	0	8,697,912
	2341	01	76,008,813	12,166	76,020,979
	2351	01	775,252,681	0	775,252,681
		02	21,035,410	128	21,035,538
	2362	01	1,087,176,820	62,245,109	1,149,421,929
		02	142,452	0	142,452
	2411	01	1,406,021,986	0	1,406,021,986

DETAIL OF REGULATED AND NONREGULATED DOLLARS
 FOR YEAR-TO-DATE 1992
 EXECUTED BYRD92 FOCEXEC ON 08/31/93 AT 12.24.30

ST	MAIN	CP	REGULATED	NONREGULATED	TOTAL
--	----	--	-----	-----	-----
FL	2411	02	132,547	0	132,547
	2421	01	7,713,016,838	0	7,713,016,838
		02	1,978,657	0	1,978,657
	2422	01	10,618,945,954	0	10,618,945,954
		02	19,525,675	0	19,525,675
	2423	01	25,033,842,065	0	25,033,842,065
		02	21,203,141	0	21,203,141
	2424	01	119,506,418	0	119,506,418
		02	485,878	0	485,878
	2426	01	501,219,226	0	501,219,226
		02	1,880	0	1,880
	2431	01	52,898,100	0	52,898,100
		02	686	0	686
	2441	01	7,515,055,638	0	7,515,055,638
		02	6,976,583	0	6,976,583
	2681	01	23,282,482	1,161,376	24,443,858
		02	6,222,158	730,370	6,952,528
		03	58,387,029	3,552,862	61,939,891
		04	2,797,449	164,534	2,961,983
	2682	01	150,764,418	9,243,619	160,008,037
		04	15,819,780	405,538	16,225,318
	3100	01	-76,724,996	0	-76,724,996
		02	-217,959,961	-25,316,297	-243,276,258
		04	24,701	1,698	26,399
		05	9,139,063	816,113	9,955,176
		06	-337,184,825	-26,818,639	-364,003,464
		07	-1,442,351,909	-38,708,568	-1,481,060,478
		08	-98,357,136	-6,394,251	-104,751,387
		09	-157,305,327	-3,883,727	-161,189,054
		10	-2,121,409,014	-128,745,758	-2,250,154,772
		11	-4,210,631,565	-2,829	-4,210,634,394
		12	-2,704,048,146	-48,901,697	-2,752,949,843
		13	680,196	0	680,196
		14	-103,242,117	0	-103,242,117
		15	-102,998,871	0	-102,998,871
		16	-7,860,231,071	0	-7,860,231,071
		17	-6,169,559	0	-6,169,559
		18	160,917	0	160,917
		19	-53,388,841	-1,539	-53,390,380
		20	-551,322,062	-96	-551,322,158
		21	-882,022,492	-43,444,050	-925,466,542
		22	-696,253,100	0	-696,253,100
		23	-3,888,739,578	0	-3,888,739,578
		24	-4,124,170,367	0	-4,124,170,367
		25	-11,514,987,292	0	-11,514,987,292
		26	-64,799,137	0	-64,799,137

		Regulated	Non Regulated	
Network Administration				
Account 6532				
Cost Pool	0.01	-584788	791628	
	0.02	11822253	25539	
	0.03	16322121	0	
Cost Pool O2 Base				
2211		134,495,801	238	134,496,039
		729,847,621	984	729,848,605
		763,133,044	534	763,133,578
		6,002,808,801	3,450	6,002,812,251
		79,564	0	79,564
				0
2212		447,739,561	7,793,984	455,533,545
		306,567,961	10	306,567,971
		0	2,381,263	2,381,263
		9,949,446,686	178,711,875	10,128,158,561
		905,732,824	16,254,180	921,987,004
		620,259	2,114,521	2,734,780
2215		46,433	0	46,433
2220		436,153,392	0	436,153,392
		24,952,171	0	24,952,171
2231		105,883,681	0	105,883,681
		1,969,404	0	1,969,404
2232		20,626,162,747	0	20,626,162,747
		84,612,913	0	84,612,913
		954,768	0	954,768
total 22XX		40,521,207,631	207,261,039	40,728,468,670
2411		1,406,021,986	0	1,406,021,986
		132,547	0	132,547
		7,713,016,838	0	7,713,016,838
		1,978,657	0	1,978,657
		10,618,945,954	0	10,618,945,954
		19,525,675	0	19,525,675
		25,033,842,065	0	25,033,842,065
		21,206,141	0	21,206,141
		119,506,418	0	119,506,418
		485,878	0	485,878
		501,219,226	0	501,219,226
		1,880	0	1,880
		52,898,100	0	52,898,100
		686	0	686
		7,515,055,638	0	7,515,055,638
		6,976,583	0	6,976,583
Total 24XX		53,010,814,272	0	53,010,814,272
Total 22XX		40,521,207,631	207,261,039	40,728,468,670
Total 24XX		53,010,814,272	0	53,010,814,272

$\frac{207,261,039}{93,739,222,942} = .0022$

53,010,814,272 93,739,222,942

Conclusion

6533 Testing Expense

No errors found in methodology or application.

- * Reviewed reason COST POOL 01 is all regulated. Since all is involved in testing trucks between CO's it looks reasonable.
- * Reviewed split of COST POOL 02 between reg & non reg. Basis is inside wiring which is all changed to non-reg. This looks reasonable (for sub pools 01 + 02)
- * ^{Cost} ~~to~~ pool 03 ~~is all regulated~~ is all regulated but was to immaterial to test.
- * cost pool allocation methodology, verified to the CAM.
Mike Gaines

6533 - Testing expense

① What are acronyms - CISSP - Corporate Interface Selection Separation Process
- MTAS - Mechanized Trouble Analysis System

② Is it correct that all of CPOI is assigned to regulated

③ CPOI SPDS - Subscriber Line Testing

a) Why is all of this allocated to regulated

b) How can you test the outside line and not test inside wire attached to it? TPC ACT

c) How is the cost that go to cost pool 01 identified

④ Get explanations for each of the TPCs for cost pool 01.

14 P

14 W

24 P

24 W

74 T

81 E

41 T

41 E

81 T

⑤ Head breakdown of CP02 into sub pools

	<u>Rs</u>	<u>non-reg</u>	<u>total</u>	
SPO1	0			non-reg
SPO2	See P. 37 of %			regulated
SPO3	Rs/non-reg for 192			

Get breakdown

CP02 SPO1 (all non-reg)

⑥ Get MTAS disposition codes 120X, 121X + 122X to total trouble reports. ^(loss 020) best ratio + calculations for a couple of months

MTAS not available for 1992 except on computer tape 1993 available on hard copy

How much to Product 104? (inside wire base)
 How much to Product 147? (inside wire non base)

See attached for breakdown by product

MTAS not available for 1992 except on tape 1993 available on hard copy

⑦ CP02 SPO2 Get MTAS Disposition codes 11XX to all Disposition codes (loss 0210)

See attached for breakdown by product

- calculate ratio for each disposition code
- codes 1101 + 1102 to products 102 + 101 (memory call)
- codes 1103 + 1104 to product 108 (customer service line)
- all other 11XX codes to product 199 (non-reg general)

⑧ What is GLT?

⑨ What is MTAS? Mech. Trouble Analysis System

Accat 6533 - Testing expense

- Cost pool 01 Sub pool 05 Subscriber line testing
1. Why is this all cost assigned to regulated?
 2. How do you test on outside line and not test the inside wire attached to it?
 3. How is the cost then going to cost pool 01 identify?

1. Per Austin Lynn - The telephone company does have the capability to test up to the Network Interface without testing the inside wire on the ground equipment.

Get a break down of cost 02 by sub ^{pool} account

Get some monthly figures and test the allocation

Get the report that shows the inside wire trouble report - Dept cost
120X, 121X, + 122X. call
the Dept cost 010 (MTAS)

Total list length:

Get the name of 11XX Dept Code for MTAS

What is MTAS.

What is pool 104 / 147.

What is GTT Dallas

6533 Testing Expense

① What is CISSP - Corporate Interface Selection Separation Process
MTAS - Mechanized Trouble Analysis System

② Is it correct that all of POI (including SPOs) is allocated to regulated?

- * yes. this is testing of message trunks - there are no nonregulated services offered over the message trunks
- these link CO's don't get to house
 - this is loading and reworking cable to both pairs to make sure they are good AIT drives to this cost pool
 - cost to cost pool 01 is driven by TPC 14P or 14W drive cost to this pool
 - there is a profile done every six months on activities of these employees
 - ↳ time studies done by walking around for a day or more and tallying activities the people are doing

6533

Mike Holston

CP01

① Message trunks - no services that are message trunks are non reg

any non reg is paid for through tariff

↳ outside this type of cover

c) FEC ^{drives to two cost pools} ~~cost pools~~ 14P or 14W drives costs to this pool

testing of these circuits

③ CP01 SP05

↳ reworking & reloading cable & testing pers to make sure are good - this doesn't get to house

↳ AIT FEC drives to this account

Allocated through CDN no capital

c) FECs drive to cost pools profiled based on activities of employees

employee could do 01 & 02

↳ time studies done by walking around center and asking what doing - every six months -

⑥
⑦ → asked for breakdown by product

MTAS - available on tape for 1992
hard copies for 1993

Think can get before then

CP02 SP01
CP02 SP02

FLORIDA AMOUNTS IN 6533 WITHIN SP

DATE	STATE	CP	SP	PROD	AMT
92/01	FL	02	01	104	1,042,076.60
				147	35,787.02
*TOTAL SUB_POOL 01					1,077,863.62
			02	104	230.66
				107	37,610.75
				147	7.92
*TOTAL SUB_POOL 02					37,849.33
			03		2,208,449.05
*TOTAL SUB_POOL 03					2,208,449.05
*TOTAL STATE FL					3,324,162.00
92/02	FL	02	01	104	1,024,847.26
				147	32,460.47
*TOTAL SUB_POOL 01					1,057,307.73
			02	104	830.86
				107	62,832.18
				147	26.31
				168	60.60
*TOTAL SUB_POOL 02					63,749.95
			03		2,066,833.24
*TOTAL SUB_POOL 03					2,066,833.24
*TOTAL STATE FL					3,187,890.92
92/03	FL	02	01	104	1,066,628.06
				147	37,453.09
*TOTAL SUB_POOL 01					1,104,081.15
			02	104	321.91
				107	69,638.64
				147	11.31
				168	33.75
*TOTAL SUB_POOL 02					70,005.61
			03		2,366,678.59
*TOTAL SUB_POOL 03					2,366,678.59
*TOTAL STATE FL					3,540,765.35

Breakdown into Product Codes

FLORIDA AMOUNTS IN 6533 WITHIN SP

DATE	STATE	CP	SP	PROD	AMT
92/04	FL	02	01	104	1,039,157.52
				147	41,468.42
*TOTAL SUB_POOL 01					1,080,625.94
		02		104	213.19
				107	37,971.07
				147	8.51
*TOTAL SUB_POOL 02					38,192.77
		03			2,224,310.93
*TOTAL SUB_POOL 03					2,224,310.93
*TOTAL STATE FL					3,343,129.64
92/05	FL	02	01	104	1,020,633.21
				147	32,451.97
*TOTAL SUB_POOL 01					1,053,085.18
		02		104	69.47
				107	52,173.53
				147	2.21
*TOTAL SUB_POOL 02					52,245.21
		03			2,280,038.98
*TOTAL SUB_POOL 03					2,280,038.98
*TOTAL STATE FL					3,385,369.37
92/06	FL	02	01	104	1,238,034.73
				147	38,391.10
*TOTAL SUB_POOL 01					1,276,425.83
		02		107	43,000.35
*TOTAL SUB_POOL 02					43,000.35
		03			2,432,780.81
*TOTAL SUB_POOL 03					2,432,780.81
*TOTAL STATE FL					3,752,206.99
92/07	FL	02	01	104	1,221,883.47

FBI/DOJ 006557

FLORIDA AMOUNTS IN 6533 WITHIN SP

DATE	STATE	CP	SP	PROD	AMT
----	----	--	--	----	----
92/07	FL	02	01	147	36,513.20
*TOTAL SUB_POOL 01					1,258,396.67
		02	107		60,977.56
*TOTAL SUB_POOL 02					60,977.56
		03			2,495,783.40
*TOTAL SUB_POOL 03					2,495,783.40
*TOTAL STATE FL					3,815,157.63
92/08	FL	02	01	104	1,248,857.63
				147	39,267.87
*TOTAL SUB_POOL 01					1,288,105.50
		02	107		36,348.44
*TOTAL SUB_POOL 02					36,348.44
		03			2,888,861.63
*TOTAL SUB_POOL 03					2,888,861.63
*TOTAL STATE FL					4,213,315.57
92/09	FL	02	01	104	1,535,796.56
				147	46,428.43
*TOTAL SUB_POOL 01					1,582,216.99
		02	107		41,256.93
*TOTAL SUB_POOL 02					41,256.93
		03			4,115,576.88
*TOTAL SUB_POOL 03					4,115,576.88
*TOTAL STATE FL					5,739,050.80
92/10	FL	02	01	104	1,479,133.58
				147	32,513.65
*TOTAL SUB_POOL 01					1,511,647.23
		02	107		63,919.66

FOI1003M 0000358

FLORIDA AMOUNTS IN 6533 WITHIN SP

DATE	STATE	CP	SP	PROD	AMT
*TOTAL SUB_POOL 02					63,919.66
92/10	FL	02	03		3,694,127.41
*TOTAL SUB_POOL 03					3,694,127.41
*TOTAL STATE FL					5,269,694.30
92/11	FL	02	01	104	1,500,099.87
				147	27,478.29
*TOTAL SUB_POOL 01					1,527,578.16
		02	107		50,336.04
*TOTAL SUB_POOL 02					50,336.04
		03			3,080,134.72
*TOTAL SUB_POOL 03					3,080,134.72
*TOTAL STATE FL					4,650,048.92
92/12	FL	02	01	104	1,652,862.95
				147	41,757.67
				197	2,475,659.57
*TOTAL SUB_POOL 01					4,170,300.19
		02	107		61,736.00
*TOTAL SUB_POOL 02					61,736.00
		03			-117,102.70
*TOTAL SUB_POOL 03					-117,102.70
*TOTAL STATE FL					4,114,933.49
TOTAL					48,343,724.98

		Regulable		Non Regulable		
Testing Expense	6533	01	32 717 217	0		Direct
		02	29 736 473	18 607 252		Also all JWS ready expenses
		03	8573	238		preparation of financial statement 6/22/2
<p>Per the CES/MS manual all of the cost is directly assigned to regulable for 01</p>						
<p>* verified that all of cost pool 01 goes to regulable * verified that cost pool 02 sub pool 01 all goes to non-reg * verified that all of cost pool 02 sub pool</p>						
<p>these are all non reg</p>						
<p>cost pool 03 is immaterial and not reviewed</p>						
<p>cost pool 01 is all reg because it is looking of breaks between CO's - no non-reg involved here</p>						
<p>cost pool methods were tied to CAM</p>						

ACCOUNT 6533 - TESTING EXPENSE

4.01 Account 6533 contains costs incurred in testing telecommunications facilities from a testing facility (test desk or other testing system) to determine the condition of plant on either a routine basis or prior to assignment of the facilities; receiving, recording and analyzing trouble reports; testing to determine the nature and location of reported trouble conditions; and dispatching repair persons or otherwise initiating corrective action.

4.02 The following inputs are used in this account:

CISSP (7)
MTAS

9.16.2

JAN 20 1993

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F01K05W 000721

APPLICATION AB01: CSS/PPS USER GUIDE. 693
 PART 9: CSS INVESTMENT AND EXPENSE APPORTIONMENT
 SECTION 16: OTHER NETWORK EXPENSES

- 4.03 Account 6533 consists of the following cost pools/
 subpools:
- CP01 SP01 Direct ~~Regulated~~/Nonregulated - Message Trunks
 - CP01 SP02 Direct ~~Regulated~~/Nonregulated - Special Services
 - CP01 SP03 Direct ~~Regulated~~/Nonregulated - Facilities Combined
 - CP01 SP04 Direct ~~Regulated~~/Nonregulated - Public Telephone
 - CP01 SP05 Direct ~~Regulated~~/Nonregulated - Subscriber Line Testing
 - CP01 SP06 Direct ~~Regulated~~/Nonregulated - Service Order Testing
 - CP01 SP07 Direct ~~Regulated~~/Nonregulated - Public Subscriber Line
-
- CP02 SP01 Subscriber Line Testing - Trouble Reports - Nonregulated Inside Wire
 - CP02 SP02 Subscriber Line Testing - Trouble Reports - Nonregulated - Other
 - CP02 SP03 Subscriber Line Testing - Trouble Reports - Regulated
-
- CP03 Packet Switch Testing

- 4.04.1 CP01 SP01 contains the following FRCs:
 14P 14W
- 4.04.2 CP01 SP01 is directly assigned to regulated.
- 4.05.1 CP01 SP02 contains the following FRCs:
 24P 24W
- 4.05.2 CP01 SP02 is directly assigned to regulated.
- 4.06.1 CP01 SP03 contains FRC 74T.
- 4.06.2 CP01 SP03 is directly assigned to regulated.
- 4.07.1 CP01 SP04 contains FRC 81E.
- 4.07.2 CP01 SP04 is directly assigned to regulated.
- 4.08.1 CP01 SP05 contains FRC 41T. *Cable / Threads*
- 4.08.2 CP01 SP05 is directly assigned to regulated.
- 4.09.1 CP01 SP06 contains FRC 41E. *Service Order Testing*
- 4.09.2 CP01 SP06 is directly assigned to regulated.

9.16.3

JAN 20 1993

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690

APPLICATION AB01: CSS/PPS USER GUIDE
 PART 9: CSS INVESTMENT AND EXPENSE APPORTIONMENT
 SECTION 16: OTHER NETWORK EXPENSES

4.10.1 CP01 SP07 contains FRC 81T.

4.10.2 CP01 SP07 is directly assigned to regulated.

4.11 CP02 contains FRC 61T.

4.11.1 CP02 SP01 is identified by multiplying CP02 by a ratio of inside wire trouble reports (identified by MTAS Disposition Codes 120X, 121X, and 122X) to total trouble reports (excluding Disposition Code 0210).

4.11.2 CP02 SP01 is assigned to nonregulated. Product assignment is accomplished using Account 6362 FRCs 97BP, 97BR, 97BW, 98EP, 98ER, and 98EW. A ratio of 97BP, 97BR, and 97BW dollars is developed to 97BP, 97BR, 97BW, 98EP, 98ER, and 98EW dollars. This ratio is multiplied by the CP02 SP01 dollars. The resulting amount is assigned to Product 104. The remaining dollars in this subpool are assigned to Product 147.

*Product 104 - Inside wire
147 - Inside wire
New Reg*

4.12.1 CP02 SP02 is identified by selecting the USOC quantities for all 11XX Disposition Codes from MTAS. A ratio of USOC quantities for all 11XX Disposition Codes to all Disposition Codes (excluding Disposition Code 0210) is developed. The total 61T dollars are multiplied by this ratio. The resulting dollars are assigned to CP02 SP02.

4.12.2 CP02 SP02 is assigned to product as follows: Ratios of each 11XX Disposition Code to total 11XX Disposition Codes are developed. These ratios are applied to CP02 SP02 dollars. Dollars for Disposition Codes 1101 and 1102 are assigned to product 107 and product 161. Dollars for Disposition Codes 1103 and 1104 are assigned to product 168. Dollars for all other 11XX Disposition Codes are assigned to product 199.

*107 - Account 11
161 - Account 11
168 - Cost share line
199 - New Reg account*

only \$600 dollars for this product.

4.13.1 CP02 SP03 contains the balance of CP02.

Reg

4.13.2 CP02 SP03 is assigned to regulated.

4.14.1 CP03 contains SRCs 6533.3200 and 6533.3400.

4.14.2 CP03 is allocated to regulated/nonregulated based on prior month Protocol Conversion dollars in Account 2212. A ratio of prior month Product 102 dollars in Account 2212 CP03 and CP04 SP04 to prior month Account 2212 CP03, CP04 SP04, and CP04 SP05 is developed. This ratio is applied to Account 6533 CP03. The resulting amount is assigned to Product 102. The balance of this cost pool is assigned to regulated.

*Packet Data
Control Center
PDCC center -
does pulse link -
existing part of
this is protocol
conversion fund
15 mar-1985*

9.16.4

JAN 20 1993

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DETAIL OF REGULATED AND NONREGULATED DOLLARS
FOR YEAR-TO-DATE 1992
EXECUTED BYRD92 FOCEXEC ON 08/31/93 AT 12.24.30

ST	MAIN	CP	REGULATED	NONREGULATED	TOTAL
--	---	---	-----	-----	-----
FL	6124	02	4,716,231	38,216	4,754,448
		03	4,817	5,163	9,980
		04	2,700,439	0	2,700,439
		05	15,554,613	1,622,894	17,177,508
		06	1,250,102	44,577	1,294,679
		07	19,424,962	601,352	20,026,314
		08	10,565,798	807,168	11,372,966
		10	6,295,689	325,579	6,621,268
		11	11,460,973	748,343	12,209,316
		99	13,346	0	13,346
	6211	02	30,572,016	88	30,572,104
		03	4,238,442	11	4,238,454
	6212	02	58,202,930	1,467,305	59,670,235
		03	9,485	4,446	13,931
		04	6,380,985	60	6,381,046
		05	26,768	539	27,307
	6220	01	3,139,565	0	3,139,565
	6231	01	720,464	0	720,464
	6232	01	54,622,824	0	54,622,824
		99	4,165	0	4,165
	6311	01	153,232	0	153,232
	6341	01	1,137,039	1,824	1,138,864
	6351	01	15,966,955	0	15,966,955
	6362	01	23,243,571	41,004,513	64,248,084
	6411	01	7,046,181	0	7,046,181
	6421	01	80,327,576	0	80,327,576
	6422	01	18,395,206	0	18,395,206
	6423	01	134,627,545	0	134,627,545
	6424	01	84,360	0	84,360
	6426	01	1,447,956	0	1,447,956
	6431	01	72,692	0	72,692
	6441	01	2,550,348	0	2,550,348
	6512	01	939,079	40,395	979,474
		02	2,534,518	152,158	2,686,677
	6531	01	10,291,156	51,652	10,342,808
		99	921	0	921
	6532	01	-584,788	791,628	206,841
		02	11,822,253	25,539	11,847,792
		03	16,322,121	0	16,322,121
	6533	01	32,717,217	0	32,717,217
		02	29,736,473	18,607,252	48,343,725
		03	8,373	238	8,611
	6534	02	997,792	5,033	1,002,826
		03	23,283,213	212,053	23,495,266
		04	5,890,828	0	5,890,828
		05	41,856,124	0	41,856,124

6535 Engineering

- ① Discuss how costs are identified for the various pools.
- ② How does system know the final accounts
 - How is this information captured
 - i.e. - CPOZ contains 6535 dollars with final accounts 22XX, 3100.200, and 62XX
- ③ What does it mean in CPOG, "This cost pool also contains all Account 6535 dollars that do not have a final account." - Some people get associated w. a specific plant function
 - i.e. - engineering costs from other firm
 - special work not assigned to plant
- ④ What is CISSP? Customer Interface Selection Separation Process
- ⑤ Is data available to test some of these allocators?
Yes - has been done.

APPLICATION AB01: CSS/PPS USER GUIDE
 PART 9: CSS INVESTMENT AND EXPENSE APPORTIONMENT
 SECTION 16: OTHER NETWORK EXPENSES

Account 6422 5M, 85M, D5M, F5M, T5M
 Account 6423 45M, 845M, D45M, F45M, T45M
 Account 6424 6M, 86M, D6M, F6M, T6M
 Account 6426 52M, 852M, D52M, F52M, T52M
 Account 6431 3M

5.14 CP11 contains all Account 6534 dollars that are directly assigned.

ACCOUNT 6535 - ENGINEERING EXPENSE

6.01 Account 6535 contains the costs incurred in the general engineering of the telecommunications plant which are not directly chargeable to an undertaking or project. This includes developing input to the fundamental planning process, performing preliminary work or advance planning in connection with potential undertakings, and performing special studies of an engineering nature.

6.02 The following inputs are used in this account:

CISSP

6.03 Account 6535 contains the following cost pools:

CP01 General Support - Land and Buildings
 CP02 General Support - Central Office Equipment
 CP03 General Support - Outside Plant
 CP04 General Support - Information
 Origination/Termination Operations Related
 CP05 Not currently used
 CP06 General Supervision and Planning - Other
 Planning
 CP07 General Support Information
 Origination/Termination Maintenance Related
 CP08 Direct Regulated/Nonregulated

6.04.1 CP01 contains Account 6535 dollars with Final Accounts 2111, 2121, 2681, 2682, 3100.1300, and 6121. This cost pool also contains all dollars with FC 561A.

6.04.2 CP01 is allocated to regulated/nonregulated based on Accounts 2111, 2121, 2681, and 2682.

6.05.1 CP02 contains Account 6535 dollars with Final Accounts 22XX, 3100.2000, and 62XX. This cost pool also contains all dollars with FCs 561C, 561E, 561F, and 561G.

9.16.7

APPLICATION AB01: CSS/PPS USER GUIDE
PART 9: CSS INVESTMENT AND EXPENSE APPORTIONMENT
SECTION 16: OTHER NETWORK EXPENSES

- 6.05.2 CP02 is allocated to regulated/nonregulated based on Accounts 22XX .
- 6.06.1 CP03 contains Account 6535 dollars with Final Accounts 24XX, 3100.4000, or 64XX. This cost pool also contains dollars with FC 561D.
- 6.06.2 CP03 is allocated to regulated/nonregulated based on Accounts 24XX.
- 6.07.1 CP04 contains Account 6535 dollars with Final Accounts 23XX, 3100.3000, and those with a Final Account FRC of 978NX.
- 6.07.2 CP04 is allocated to regulated/nonregulated based on Accounts 23XX (excluding Account 2321).
- 6.08. CP05 is not currently used.
- 6.09.1 CP06 contains FCs 56F9, 56FA, and 56FB. This cost pool also contains all Account 6535 dollars that do not have a Final Account.
- 6.09.2 CP06 is allocated to regulated/nonregulated based on Accounts 61XX through 64XX with Engineering Source. This information is obtained from the CISSP file since there is no source information on CPAM. If no dollars are found for this combination, CP06 is assigned to regulated. (Note: Records selected from the above criteria that are common (product 888) will be matched with similar records from CPAM for regulated/nonregulated assignment. Prior month CISSP and CPAM are used for this allocation.)
- 6.10.1 CP07 contains Account 6535 dollars with Final Accounts 63XX. This cost pool also contains all dollars to FC 561B.
- 6.10.2 CP07 is allocated to regulated/nonregulated based on Accounts 63XX.
- 6.11 CP08 contains Account 6535 dollars that are directly assigned.

6535

general engineering account

"final account" they support not necessarily to books

↳ what were these people supporting only used to drive to cost pool

↳ then allocated based on investment

↳ fill out daily work reports this is how driven - positive time reporting

8705 clearing account

these are cleared to the accounts these supervisory people support ~~clear~~

- direct time reporters are not in this account

- clears to capital accounts

(2nd level + above supervision) and (general staff support) ^{not subject to c}
* 6535 charge stays here - but is allocated reg/run
reg based on time of people they support which
is identified by those people on direct report

③ some couldn't associate with a specific plant function - * engineering costs from outside persons
* special work that can't be assigned to specific plant

"Final Account" means this is the last and only account changed

- the costs are allocated to reg non reg based on the time of people they supervise or support

↳ these people identify time based on positive time reports

Conclusion

Acct 6535 - Engineering Expense

- * No errors found in methodology or application.
- * Tied the methodology for each cost pool to CAM.
- * Tested allocation factors + application for cost pools 02, 03 & 04 (94% of account) - each tested correctly
- * Basis of factors looks reasonable

Mike Gaines

Account 6535 - Engineering Expense

ACCOUNTANT

DATE

COMPANY: SBT
 TITLE: ANALYSIS OF ACCOUNTS BY Cost Pools
 PERIOD: 1982
 MONITOR: TNP
 DATE: 8/16/93
 WF: 13-B/2

ACCOUNT 6535 - ENGINEERING EXPENSES
 CONTAINS THE COSTS INCURRED IN THE GENERAL ENGINEERING OF THE
 TELECOMMUNICATIONS PLANT WHICH ARE NOT DIRECTLY CHARGEABLE TO AN
 UNDERLYING OR PROJECT. THIS INCLUDES DEVELOPING INPUT TO THE FUNDAMENTAL
 PLANNING PROCESS, PERFORMING PRELIMINARY WORK OR ADVANCE PLANNING IN
 CONNECTION WITH POTENTIAL UNDERTAKINGS, AND PERFORMING SPECIAL STUDIES OF
 AN ENGINEERING NATURE.

1982 MONTH	COST POOL 01			COST POOL 02			COST POOL 03			COST POOL 04			COST POOL 05		
	REGULATED	NON-REGULATED	TOTAL	REGULATED	NON-REGULATED	TOTAL	REGULATED	NON-REGULATED	TOTAL	REGULATED	NON-REGULATED	TOTAL	REGULATED	NON-REGULATED	
JANUARY	254,826.31	7,130.37	261,956.68	2,730	7,594,482.01	10,304.76	2,614,785.77	0.33%	2,521,958.03	0.00	2,521,958.03	0.00%	164.85	11.74	176.59
FEBRUARY	308,288.15	8,708.86	316,997.01	2,752	2,894,945.46	11,434.68	2,906,380.14	0.33%	2,857,682.82	0.00	2,857,682.82	0.00%	880.81	22.93	911.74
MARCH	317,394.94	8,476.85	325,871.79	2,662	3,017,683.29	21,465.17	3,029,068.37	0.36%	2,823,113.88	0.00	2,823,113.88	0.00%	1,640.25	43.96	1,684.21
APRIL	312,886.61	8,117.39	321,004.00	2,534	3,062,742.18	13,017.55	3,065,759.74	0.42%	2,714,283.57	0.00	2,714,283.57	0.00%	2,352.23	72.10	2,464.43
MAY	292,246.87	7,488.23	299,735.10	2,504	3,130,882.08	13,445.55	3,152,327.63	0.43%	2,621,826.84	0.00	2,621,826.84	0.00%	2,958.47	82.78	3,051.25
JUNE	291,928.81	7,471.23	299,400.04	2,688	3,223,208.86	16,853.75	3,250,062.61	0.52%	2,639,414.85	0.00	2,639,414.85	0.00%	1,014.13	32.43	1,046.56
JULY	304,086.16	8,414.48	312,500.64	2,802	3,003,752.21	16,162.76	3,029,914.97	0.52%	2,649,579.39	0.00	2,649,579.39	0.00%	1,831.33	63.29	1,954.62
AUGUST	296,174.39	8,525.83	304,700.22	2,802	3,119,280.22	16,738.50	3,135,998.12	0.54%	2,755,817.75	0.00	2,755,817.75	0.00%	1,876.54	67.76	1,944.30
SEPTEMBER	194,553.11	5,918.17	200,471.28	2,354	3,045,313.55	17,267.85	3,062,581.40	0.57%	3,023,669.68	0.00	3,023,669.68	0.00%	1,204.29	41.15	1,245.44
OCTOBER	243,149.88	7,537.33	250,687.21	2,944	3,173,130.89	18,825.11	3,191,956.00	0.53%	3,536,871.98	0.00	3,536,871.98	0.00%	927.56	33.91	960.57
NOVEMBER	213,956.86	5,680.68	219,637.54	2,538	3,284,435.12	19,537.42	3,304,972.54	0.53%	2,973,324.32	0.00	2,973,324.32	0.00%	686.91	24.70	711.61
DECEMBER	230,444.26	6,387.43	236,831.69	2,341	3,353,393.14	20,608.38	3,374,001.52	0.51%	3,547,582.88	0.00	3,547,582.88	0.00%	474.36	17.65	491.95
	3,265,288.77	90,456.67	3,355,745.44	2,794	37,061,171.34	185,822.80	37,186,994.14	0.50%	34,384,314.74	0.00	34,384,314.74	0.00%	16,419.67	518.98	16,938.47

3 COST POOL TO TOTAL POOLS

based on
 Accts 2111
 2121
 2681
 2682

based on
 Accts 22XX

CONFIDENTIAL

By 40,521,207,631 .9950
 Min 207,261,139 .0050
 40,728,468,770

By 53,010,814,272
 Min 53,010,814,272
 0%

185,822: 37,186,994 = .00497

Based on
 Accts 24XX

Based on
 Accts 23XX

Reg 1,968,314,088
 Non 62,257,403 .0307
 2,030,571,491

518 ÷ 16,938 = .0306

Based on
 C1XX through C6
 from C15P
 In no other
 to reg

COST POOL 06		COST POOL 07		COST POOL 08		COST POOL 09	
REGULATED	NON-REGULATED	TOTAL	% NON-REG	REGULATED	NON-REGULATED	TOTAL	% NON-REG
55,264.48	108.02	55,073.44	0.002	5,766.22	0.00	5,766.22	0.002
50,581.02	93.15	50,674.17	0.182	1,845.32	0.00	1,845.32	0.002
55,382.37	94.23	55,476.60	0.172	2,561.35	0.00	2,561.35	0.002
57,348.85	115.05	57,463.90	0.202	2,637.97	0.00	2,637.97	0.002
73,854.75	118.00	73,973.75	0.162	3,670.27	0.00	3,670.27	0.002
40,316.91	74.00	40,390.94	0.182	3,547.58	0.00	3,547.58	0.002
24,153.00	47.49	24,200.57	0.202	1,781.30	1,737.07	3,518.37	49.372
16,730.61	148.82	16,879.53	0.042	1,987.65	1,981.11	3,968.76	49.912
71,767.81	370.15	72,137.96	0.512	1,600.22	1,398.14	2,998.36	48.242
57,118.01	258.73	57,376.74	0.452	1,231.25	1,176.94	2,408.19	52.312
17,052.40	51.72	17,104.12	0.302	1,659.87	2,107.37	3,767.24	55.942
82,786.04	224.00	83,010.04	0.272	1,150.21	1,348.14	2,498.35	53.622
602,856.27	1,638.23	604,494.50	0.268	30,025.31	18,668.47	48,693.78	25.222
			0.802				0.852

Based on
 through 64XX
 from CISSP
 In no \$ trans allocated
 to reg

Based on
 63XX Accts

Directly
 Assigned

COST POOL 08		COST POOL 09		COST POOL 10		COST POOL 11	
REGULATED	NON-REGULATED	TOTAL	% NON-REG	REGULATED	NON-REGULATED	TOTAL	% NON-REG
0.00	14,036.61	14,036.61	100.002	4.00	0.00	4.00	0.002
0.00	15,866.28	15,866.28	100.002	0.00	0.00	0.00	0.00
0.00	14,407.37	14,407.37	100.002	10.00	0.00	10.00	0.002
0.00	7,601.13	7,601.13	100.002	2.00	0.00	2.00	0.002
0.00	15,484.65	15,484.65	100.002	2.00	0.00	2.00	0.002
0.00	9,157.10	9,157.10	100.002	2.00	0.00	2.00	0.002
0.00	6,475.21	6,475.21	100.002	86.00	0.00	86.00	0.002
2.72	5,798.31	5,801.03	99.962	(54.00)	0.00	(54.00)	0.002
3.50	12,070.17	12,073.67	99.972	4.00	0.00	4.00	0.002
3.50	5,113.58	5,117.08	99.932	4.00	0.00	4.00	0.002
0.00	12,534.32	12,534.32	100.002	4.00	0.00	4.00	0.002
477.05	7,689.54	8,166.59	94.162	4.00	0.00	4.00	0.002
486.77	127,035.20	127,521.97	95.622	68.00	0.00	68.00	0.002
			0.172				0.602

TOTAL REGULATED	TOTAL NON-REGULATED	TOTAL REG/NON-REG	%
5,442,545.30	31,582.10	5,474,127.40	
5,914,231.78	36,125.11	5,950,356.89	
6,017,705.91	34,487.59	6,052,193.49	
6,142,353.52	28,823.22	6,171,176.74	
6,123,360.38	26,630.27	6,150,000.65	
6,259,541.34	33,594.54	6,293,135.88	
6,065,323.47	32,223.83	6,097,547.30	
6,191,656.40	33,223.83	6,224,880.23	
6,338,816.09	37,960.63	6,376,776.72	
7,078,342.20	33,944.38	7,112,286.58	
6,491,177.58	38,936.13	6,530,113.71	
7,216,291.80	36,875.32	7,253,167.12	
75,340,551.77	416,200.33	75,756,752.10	100.002

COST POOL 00			COST POOL 05				
REGULATED	NON-REGULATED	TOTAL	% NON-REG	REGULATED	NON-REGULATED	TOTAL	% NON-REG
0.00	14,026.51	14,026.51	100.00%	4.00	0.00	4.00	0.00%
0.00	15,866.29	15,866.29	100.00%	0.00	0.00	0.00	0.00%
0.00	14,407.37	14,407.37	100.00%	10.00	0.00	10.00	0.00%
0.00	7,601.13	7,601.13	100.00%	2.00	0.00	2.00	0.00%
0.00	15,404.65	15,404.65	100.00%	2.00	0.00	2.00	0.00%
0.00	9,157.10	9,157.10	100.00%	2.00	0.00	2.00	0.00%
0.00	6,475.21	6,475.21	100.00%	06.00	0.00	06.00	0.00%
2.72	5,730.31	5,002.03	93.95%	(54.00)	0.00	(54.00)	0.00%
3.50	12,070.17	12,073.67	99.97%	4.00	0.00	4.00	0.00%
3.50	5,113.50	5,117.00	99.93%	4.00	0.00	4.00	0.00%
0.00	12,534.32	12,534.32	100.00%	4.00	0.00	4.00	0.00%
477.05	7,680.54	8,156.59	94.16%	4.00	0.00	4.00	0.00%
406.77	127,025.20	127,521.97	99.62%	60.00	0.00	60.00	0.00%

Directly Assigned

0.17%

0.00%

100.00%

TOTAL REGULATED	TOTAL NON-REGULATED	TOTAL REG/NON-REG
5,442,545.30	31,533.10	5,474,138.40
5,914,231.70	36,125.11	5,950,356.81
6,017,706.31	34,407.50	6,052,193.81
6,142,353.52	33,823.22	6,176,176.74
6,133,360.30	36,630.77	6,169,991.07
6,289,511.34	33,534.54	6,323,135.88
6,065,329.47	32,900.22	6,098,229.69
6,191,656.40	32,723.83	6,224,380.23
6,230,015.09	37,364.63	6,267,379.72
7,470,342.20	33,344.30	7,503,686.50
6,481,177.50	30,336.13	6,511,513.63
7,216,291.00	36,075.32	7,252,366.32
75,300,551.77	416,200.33	75,716,752.10

Account: 6611

- 1 Traced Worksheet provide by Florida Commission to Data Request 5-064
Cost Pool Balances Agree /Disagree 5 AH 6611/1
- 2 Reviewed CAM procedure and compared with CSS/PPS User Guide 5 AH 6611/2
- 3 Trace and Test Allocation Basis and factors 5 AH 6611/3
- 4 Investigate fluctuations in pool balances.

The allocation of Cost Pool does not agree with the CAM. The CAM requires Cost Pool 02 to be allocated on the basis of Cost Pool 01. The

The CSS/PPS Guide also calls for the cost to be allocated on the basis of Cost Pool 01.

The pool was actually allocated on the basis of Cost Pool 01 sub pool 02. If the total of Cost Pool 01 had been used an additional \$237,000 would have been shifted to Non-Regulated.

BGT

Account 0311

Month	Total Cost Pool 02	Cost Pool Sub Pool 01 NonReg Factor	NonReg	Total Cost Pool 01 NonReg Factor	NonReg	Difference
1	765,691	2.01%	15,427	5.72%	43,807	(28,380)
2	812,612	2.00%	16,214	5.80%	47,101	(30,887)
3	788,743	1.78%	14,078	5.92%	46,707	(32,629)
4	851,326	2.18%	18,599	4.81%	40,932	(22,332)
5	734,777	2.23%	16,414	4.33%	31,779	(15,365)
6	789,988	2.31%	18,205	6.73%	53,116	(34,911)
7	777,813	2.04%	15,891	3.95%	30,711	(14,820)
8	722,855	1.98%	14,336	4.24%	30,641	(16,305)
9	796,895	2.08%	16,555	3.90%	31,076	(14,521)
10	794,026	1.91%	15,196	3.81%	30,276	(15,080)
11	749,348	2.21%	16,558	3.03%	22,707	(6,149)
12	916,698	3.83%	35,082	4.53%	41,489	(6,407)
	9,499,732		212,555		450,343	(237,788)

Month	Cost Pool 01 Sub Pool 01	NonReg	Cost Pool Sub Pool 01 NonReg Factor	Cost Pool 01 Total	NonReg	Cost Pool Total NonReg Factor
1	401,732	8,094	2.01%	690,319	39,495	5.72%
2	493,671	9,850	2.00%	806,384	46,740	5.80%
3	528,056	9,425	1.78%	831,756	46,254	5.92%
4	472,870	10,331	2.18%	774,127	37,220	4.81%
5	471,595	10,535	2.23%	779,993	33,709	4.33%
6	491,334	11,337	2.31%	838,052	56,420	6.73%
7	478,454	9,775	2.04%	802,549	31,688	3.95%
8	491,786	9,753	1.98%	833,925	35,349	4.24%
9	503,906	10,489	2.08%	843,043	32,877	3.90%
10	514,625	9,847	1.91%	839,956	31,969	3.81%
11	468,601	10,352	2.21%	824,006	24,999	3.03%
12	545,329	20,870	3.83%	909,606	41,178	4.53%
	5,831,749	130,638		9,772,326	460,688	

(A) WP 5 AH 661173 11/14

Account 6611 11/4/93 muly

The sub-pools are for the PPS operation where cost are identified or allocated to specific product lines. The company has maintained cost for each non regulated product but has not specifically identified the cost of each regulated product. Therefore cost for regulated product may be lumped into one sub-pool while cost for the non regulated cost is in different cost pool.

The account is used only after a product is identified. Prior to the "determining" that a product is to be marketed there is no product management cost. All product are identified as being regulated or non regulated. No research or development cost goes into this account. (Per John Mont)

* Per John Mont the CCS/PAS would use no credit. The cost in Account 6611 Cost Pool 02 would be allocated to regulated/non regulated based on the agreement in Cost pool 01 sub-pool 01 and not based on the total of Cost pool 01.

The total amount for the CCS/PAS on debit \$237,788 would have been assigned to Non Regulated.

APPLICATION	AB01:	CSS/PPS USER GUIDE	708
PART	9:	CSS INVESTMENT AND EXPENSE APPORTIONMENT	
SECTION	19:	CUSTOMER OPERATIONS EXPENSE	

INDEX

1. GENERAL
2. ACCOUNT 6611 - PRODUCT MANAGEMENT
3. ACCOUNT 6612 - SALES
4. ACCOUNT 6613 - PRODUCT ADVERTISING
5. ACCOUNT 6621 - CALL COMPLETION SERVICES
6. ACCOUNT 6622 - NUMBER SERVICES
7. ACCOUNT 6623 - CUSTOMER SERVICES

GENERAL

- 1.01 The following accounts are Customer Operations Expense accounts.

ACCOUNT 6611 - PRODUCT MANAGEMENT

- 2.01 Account 6611 contains expenses incurred in performing administrative activities related to marketing products and services. It includes competitive analysis, product and service identification and specification, test market planning, demand and forecasting, product life cycle analysis, pricing analysis, identification and establishment of distribution channels.

- 2.02 The following inputs are used in this account:

CISSP
TACCTFC

- 2.03 Account 6611 consists of the following cost pools/subpools:

CP01 SP01 Direct Regulated/Nonregulated - Product Specific
CP01 SP02 Direct Regulated/Nonregulated - Non-Product Specific
CP02 General Marketing Support

- 2.04.1 CP01 SP01 contains the following JFCs:

0400XX	040CXX	0463	0463XX	0600XX
060CXX	061CXX	0610XX	062CXX	0625XX
0626XX	0630XX	0643XX	0655XX	0656XX
0690XX				

9.19.1

JAN 20 1993

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

FORMER 000737

BELLSOUTH TELECOMMUNICATIONS FINANCIAL SYSTEMS DOCUMENTATION

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

2.04.2 CP01 SP01 is directly assigned.

2.05.1 CP01 SP02 contains the following JFCs:

0400	044G	0440	0463	0600
0610	0620	0621	0622	0623
0624	0625	0626	0643	0650
0651	0652	0653	0654	0655
0656	066G	0660	0661	067G
0670	0671	068G	0680	0681
0690				

2.05.2 CP01 SP02 is directly assigned.

2.06.1 CP02 contains the following JFCs:

040G	046G	060G	061G	063G
064G	069G			

2.06.2 CP02 is allocated to regulated/nonregulated based on the assignments in CP01.

Sub pool 02, per John M...
This is not an...

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
- BCI
- BCI2

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

- CP01 SP01 Premises - Other
- CP01 SP02 Premises - National Accounts Division
- 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

9.19.2

JAN 20 1993

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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
6611 Product Management	Direct Regulated/ Nonregulated	Identified from function codes	Directly assigned to regulated/ nonregulated	Directly Assignable	Includes the costs of product management directly reported to regulated/ nonregulated functions based on payroll coding, exception time reporting and voucher coding.
	General Marketing Support	Identified from function codes	Follows the assignment of the direct regulated/nonregulated cost pool	Indirectly Attributable	
6612 Sales	Direct Regulated/ Nonregulated	Identified from function codes	Directly assigned to regulated/ nonregulated	Directly Assignable	Includes public telephone sales functions and dedicated nonregulated sales functions.
	Premises	Identified from billing system details	Directly assigned to regulated/ nonregulated	Directly Assignable	
	Network	Identified from function codes	Assigned based on positive time reporting	Directly Assignable	
	Sales Support	Identified from function codes	Follows the assignment of network sales cost pool	Indirectly Attributable	
6613 Product Advertising	Direct Regulated/ Nonregulated	Identified from function codes	Directly assigned to regulated/ nonregulated	Directly Assignable	
	Media Advertising	Identified from function codes	Follows the assignment of the direct regulated/nonregulated cost pool	Indirectly Attributable	

Account 6611- Product Management

711 001191

ACCOUNTANT	
DATE	

S-AH-004/4.1/2

PART: 001
 TITLE: ANALYSIS OF ACCOUNTS BY Cost Pools
 PERIOD: 1992
 REPORT: TWP
 DATE: 04/11/93
 BY: 43-014

ACCOUNT 6611 - PRODUCT MANAGEMENT

CONTAINS EXPENSES INCURRED IN PERFORMING ADMINISTRATIVE ACTIVITIES RELATED TO MARKETING PRODUCTS AND SERVICES. IT INCLUDES COMPETITIVE ANALYSIS, PRODUCT AND SERVICE IDENTIFICATION AND SPECIFICATION, TEST MARKET PLANNING, DEMAND AND FORECASTING, PRODUCT LIFE CYCLE ANALYSIS, PRICING ANALYSIS, IDENTIFICATION AND ESTABLISHMENT OF DISTRIBUTION CHANNELS.

200-001
 based on Marketing Support follows CPD1

Directly assigned to Region 01

1992 MONTH	COST POOL 01			COST POOL 02			TOTAL	1 NON-REG
	REGULATED	NON-REGULATED	TOTAL	1 NON-REG REGULATED	NON-REGULATED	TOTAL		
JANUARY	650,024.22	35,434.74	685,458.96	5,721	750,426.11	15,214.40	765,642.51	1,521
FEBRUARY	750,544.57	46,720.73	797,265.30	5,804	795,207.05	16,214.20	811,421.25	1,504
MARCH	782,541.75	49,254.34	831,796.09	5,921	774,604.24	14,870.20	789,474.44	1,481
APRIL	726,307.45	37,219.52	763,526.97	4,811	822,726.36	10,530.04	833,256.40	1,181
MAY	745,034.37	33,700.57	778,734.94	4,520	710,701.35	16,414.30	727,115.65	1,220
JUNE	781,641.30	56,420.03	838,061.33	6,720	770,702.30	10,205.61	780,907.91	1,310
JULY	770,064.77	31,007.60	801,072.37	3,950	761,922.77	15,890.77	777,813.54	1,360
AUGUST	780,576.21	35,240.55	815,816.76	4,244	700,510.00	14,226.50	714,736.50	1,000
SEPTEMBER	810,165.20	32,077.36	842,242.56	3,300	700,300.35	16,550.50	716,850.85	1,000
OCTOBER	806,037.04	31,300.53	837,337.57	3,011	770,029.70	15,130.00	785,159.70	1,011
NOVEMBER	799,037.10	24,300.06	823,337.16	3,024	732,791.04	16,007.10	748,798.14	1,111
DECEMBER	804,037.50	41,170.41	845,207.91	4,520	801,000.00	25,002.21	826,002.21	1,020
TOTAL	9,311,435.00	460,000.20	9,771,435.20	4,722	9,307,026.53	212,305.15	9,519,331.68	2,742

TOTAL REGULATED	TOTAL NON-REGULATED	TOTAL REG+NON-REG	1 NON-REG
1,401,250.30	54,729.14	1,455,979.44	1,754
1,552,042.22	62,354.17	1,614,396.39	1,700
1,587,045.96	62,202.02	1,649,247.98	1,314
1,583,024.45	55,810.35	1,638,834.80	1,120
1,464,046.22	50,123.82	1,514,170.04	1,312
1,552,423.03	74,025.04	1,626,448.07	1,534
1,532,704.54	47,577.05	1,580,281.59	1,012
1,547,035.04	49,685.12	1,596,720.16	1,100
1,580,474.15	49,432.34	1,629,906.49	1,014
1,586,736.74	47,185.10	1,633,921.84	1,020
1,531,030.22	41,526.02	1,572,556.24	1,014
1,754,024.05	76,250.22	1,830,274.27	1,100

1 COST POOL TO TOTAL POOLS

Directly assigned to Region 01 based on Marketing Support follows CPD1

COST POOL 01 - SUB 01	COST POOL 02 - SUB 02			TOTAL	1 NON-REG			
	REGULATED	NON-REGULATED	TOTAL			1 NON-REG REGULATED	NON-REGULATED	
JANUARY	393,030.75	0,000.00	393,030.75	2,011	742,200.00	15,204.40	757,404.40	2,011
FEBRUARY	403,030.75	0,000.00	403,030.75	2,000	795,207.05	16,214.20	811,421.25	2,000
MARCH	510,040.12	0,000.00	510,040.12	1,700	774,604.24	14,870.20	789,474.44	1,700
APRIL	462,530.34	10,230.06	472,760.40	2,100	822,726.36	10,530.04	833,256.40	2,100
MAY	461,030.44	10,526.42	471,556.86	2,220	710,701.35	16,414.30	727,115.65	2,220
JUNE	470,030.70	11,227.37	481,258.07	3,310	770,702.30	10,205.61	780,907.91	3,310
JULY	460,030.00	5,174.56	465,204.56	2,042	761,922.77	15,890.77	777,813.54	2,042
AUGUST	462,032.01	5,753.20	467,785.21	1,300	700,510.00	14,226.50	714,736.50	1,300
SEPTEMBER	493,436.72	10,460.00	503,896.72	2,000	700,300.35	16,550.50	716,850.85	2,000
OCTOBER	494,037.04	0,047.26	494,084.30	1,011	770,029.70	15,130.00	785,159.70	1,011
NOVEMBER	490,437.10	10,351.73	500,788.83	2,111	732,791.04	16,007.10	748,798.14	2,111
DECEMBER	524,437.50	26,739.41	551,176.91	3,024	801,000.00	25,002.21	826,002.21	3,024
TOTAL	5,721,110.24	130,029.20	5,851,139.44	2,724	9,279,200.10	212,305.15	9,491,505.25	2,724

CONFIDENTIAL

Total CP02
 96 CPD1 Non Reg
 Computed CPD1 Non Reg.

9499751
 4724
 448389

Attach list of CP 01 Sub Pool 02
 Non attach list of total CP 01 of all.

5 AH 6611/12 2002

	COURT FUND 01 - 000 01			COURT FUND 02 - 000			TOTAL	1 NON-REG
	REGULATED	NON-REGULATED	TOTAL	1 NON-REG REGULATED	NON-REGULATED	TOTAL		
JANUARY	257,185.47	26,441.07	283,626.54	11,000	0,000.00	11,000	0,000	0.000
FEBRUARY	276,824.23	26,889.50	303,713.73	11,000	0,000.00	11,000	0,000	0.000
MARCH	263,861.82	26,829.00	290,690.82	12,111	0,000.00	12,111	0,000	0.000
APRIL	274,204.05	26,800.00	301,004.05	0,523	0,000.00	0,523	0,000	0.000
MAY	284,524.32	23,172.50	307,696.82	7,523	0,000.00	7,523	0,000	0.000
JUNE	281,544.52	45,402.00	326,946.52	12,000	0,000.00	12,000	0,000	0.000
JULY	282,181.00	21,813.12	303,994.12	0,702	0,000.00	0,702	0,000	0.000
AUGUST	215,503.44	25,525.26	241,028.70	7,400	0,000.00	7,400	0,000	0.000
SEPTEMBER	215,720.44	22,440.27	238,160.71	0,511	0,000.00	0,511	0,000	0.000
OCTOBER	202,200.00	22,111.17	224,311.17	0,221	0,000.00	0,221	0,000	0.000
NOVEMBER	244,007.57	14,617.13	258,624.70	4,111	0,000.00	4,111	0,000	0.000
DECEMBER	244,109.42	20,207.37	264,316.79	5,574	0,000.00	5,574	0,000	0.000
1 OF 000	3,580,329.05	220,240.00	3,800,569.05	0,443	0,000.00	0,443	0,000	0.000
1 OF 000			40,000					
ACCOUNT TOTAL								
(CHECK)	0,311,430.00	600,000.00	9,772,325.37	4,772	0,207,220.43	212,205.16	1,430,731.64	2,294
TOTAL 1 OF 000			100,000				100,000	
(CHECK)								

10,500,176.30 2,294,007.64 12,794,183.94

CONFIDENTIAL

Total % Com

DETAIL OF REGULATED AND NONREGULATED DOLLARS
FOR YEAR-TO-DATE 1992
EXECUTED BYRD92 FOCEXEC ON 08/31/93 AT 12.24.30

ST	MAIN	CP	REGULATED	NONREGULATED	TOTAL
FL	6563	02	85,262	10,037	95,299
		03	1,561,066	95,167	1,656,233
		04	61,792	3,587	65,379
		05	693,620	42,495	736,114
		09	78,068	2,008	80,076
6564	01		0	0	0
6565	02		3,670,747	151,960	3,822,707
6611	01		9,311,439	460,886	9,772,325
	02		9,287,336	212,395	9,499,732
6612	01		49,985,585	1,404,266	51,389,851
	02		47,371	0	47,371
	03		1,060,757	0	1,060,757
	05		10,684,112	66,994	10,751,105
6613	01		14,473,003	1,058,072	15,531,075
	02		1,142,193	48,986	1,191,179
6621	01		20,154,498	0	20,154,498
	02		195,674	6	195,681
6622	01		58,039,042	0	58,039,042
6623	01		43,836,785	354,881	44,191,665
	02		4,960,984	562,296	5,523,280
	03		122,919,837	1,935,815	124,855,652
	04		255	21	276
	05		9,341,250	27	9,341,278
	06		57,722,707	6,716,425	64,439,132
6711	02		636,556	20,562	657,118
	03		1,070,731	95,978	1,166,709
	04		1,251,644	100,125	1,351,769
	05		7,075,020	383,374	7,458,394
	99		78	0	78
6712	01		4,426,551	235,932	4,662,483
	99		-4	0	-4
6721	01		3,660,530	0	3,660,530
	02		3,165,543	25,346	3,190,890
	03		28,717,593	1,582,276	30,299,869
	99		181	0	181
6722	01		12,027,496	17,091	12,044,587
	03		5,630,846	344,366	5,975,212
	04		4,265,444	230,125	4,495,569
	99		181	0	181
6723	01		25,709,267	1,897,398	27,606,665
	99		181	0	181
6724	01		678,758	21,758	700,516
	02		8,754,343	131,612	8,885,955
	03		4,896	4,916	9,811
	04		1,075,023	0	1,075,023
	05		15,559,330	1,573,672	17,133,002

Del key 5-064

Account 6711 EYECLIN

- 1 Traced Worksheet provide by Florida Commission to Data Request 5-064 Cost Pool Balances Agree /Disagree 5 PH 6711/2
- 2 Reviewed CAM procedure and compared with CSS/PPS User Guide 5 PH 6711/1
- 3 Trace and Test Allocation Basis and factors
- 4 Investigate fluctuations in pool balances.

Scope limited - The development of the cost allocations were not tested.

Cost pool 05 - In september 1992 the company charged this account for the food and beverages for Hurricane Andrew workers. This cost is not properly charge to this account.

S AH 6711/3
OAT 11/18/93

6711

In September the amount received in cash was
increased from \$409,244 to \$1,241,779.

As explained on 11/16/93 by ^{Director Paulson} this was for Fuel
and Beverage for employee meals on Hawaii
Island.

An Executive was put in charge of
the Hawaii Island expenses. He
authorized the payment for fuel, the employees.
The cost remains high than original for the remainder
of the year.

While this does not impact the allocation
of the account it is great the carried out
for recording the expense. The cost should have been
recorded in the Hawaii Island account to be
amortized. Estimated expense charge

Total for Sept	\$1,304,733	Total: For 1992	\$7,458,393
OCT	991,997		3,872,164
Nov	763,149		3,586,729
Dec	815,286		= 8
	\$3,872,164	Aug	448,278

This is an estimate only.

Account 6711 Executive

W. P. No. _____
 ACCOUNTANT _____
 DATE _____

CLIENT: DOT
 TITLE: ANALYSIS OF ACCOUNT BY Cost Pool
 PI-100: 1997
 M/J: DWP
 DATE: 8/21/97
 BY: 43-46

W. P. NO. 6711 - EXECUTIVE

OPERATING COSTS INCURRED IN FORMULATING CORPORATE POLICY AND PROVIDING
 OFFICIAL ADMINISTRATION AND MANAGEMENT. THIS ACCOUNT INCLUDES PAY, FEES
 AND EXPENSES OF THE BOARD OF DIRECTORS AND ALL BOARD DESIGNATED OFFICERS
 AND THEIR IMMEDIATE STAFF.

Errors We identify
 in CO, and expense
 and outside meals. These
 + expense meals (2000-2002)
 + (2000-2002) and
 (2000-2002)

6712-6720
 6721 Pm month
 Corp Opts

Public
 expenses
 (2000-2002)

General

General Allocation

MONTH	COST POOL #2		TOTAL	COST POOL #3		TOTAL	1 NON-REG	
	REGULATED	NON-REGULATED		REGULATED	NON-REGULATED			
JANUARY	36,426.50	747.00	37,173.50	2,072	223,127.95	20,627.01	204,756.17	10,948
FEBRUARY	39,943.24	796.30	40,739.54	2,042	194,061.15	10,292.21	183,868.94	0,926
MARCH	159,720.66	5,767.91	165,488.57	2,130	196,075.00	15,064.70	171,010.30	0,767
APRIL	35,305.77	1,174.00	36,479.77	2,222	73,676.97	6,857.53	66,819.44	0,308
MAY	52,427.53	1,623.00	54,050.53	2,009	62,616.79	5,857.50	56,759.29	0,200
JUNE	7,718.33	235.04	7,953.37	2,362	53,851.03	4,921.76	48,929.27	0,320
JULY	87,268.90	2,167.73	89,436.63	2,423	53,203.05	5,576.44	47,626.61	0,490
AUGUST	51,504.99	1,726.06	53,231.05	2,294	53,857.01	6,052.02	47,804.99	0,420
SEPTEMBER	41,940.77	1,376.05	43,316.82	2,180	47,220.26	2,299.17	44,921.09	0,200
OCTOBER	44,722.18	1,552.77	46,274.95	2,076	146,532.27	5,441.74	141,090.51	0,500
NOVEMBER	44,629.57	1,822.17	46,451.74	2,076	50,379.80	2,322.26	48,057.54	0,044
DECEMBER	44,704.62	1,580.50	46,285.12	2,144	60,769.70	3,127.25	57,642.45	0,762
TOTAL	626,556.97	20,562.25	647,119.22	21,128	1,070,730.76	35,970.03	1,034,760.73	0,720

1 COST POOL TO TOTAL POOL 6.10% 10.57%

MONTH	COST POOL #4		TOTAL	1 NON-REG	COST POOL #5		TOTAL	2 NON-REG
	REGULATED	NON-REGULATED			REGULATED	NON-REGULATED		
JANUARY	141,002.56	11,021.57	152,024.13	0,300	400,147.41	31,907.14	432,054.55	7,003
FEBRUARY	179,104.07	10,575.25	189,779.32	0,370	287,004.20	24,202.46	311,206.66	0,070
MARCH	50,003.04	3,040.50	53,043.54	0,010	440,300.74	24,720.26	465,021.00	0,020
APRIL	127,257.02	5,070.00	132,327.02	0,002	490,799.56	22,204.49	513,004.05	0,352
MAY	151,430.04	10,261.10	161,691.14	0,200	370,822.79	20,810.57	391,633.36	0,300
JUNE	126,467.25	3,241.10	129,708.35	0,272	346,000.74	15,777.20	361,777.94	0,200
JULY	106,549.26	10,467.92	117,017.18	0,120	412,000.52	18,500.06	430,500.58	0,110
AUGUST	145,911.01	10,403.25	156,314.26	0,400	400,200.00	18,500.06	418,700.06	0,520
SEPTEMBER	106,660.02	10,795.20	117,455.22	0,470	1,241,700.10	60,000.00	1,301,700.10	0,110
OCTOBER	254,754.03	15,000.00	269,754.03	0,700	910,700.72	40,000.00	950,700.72	0,000
NOVEMBER	254,006.20	22,169.10	276,175.30	11,700	720,000.00	42,000.00	762,000.00	0,000
DECEMBER	(556,525.76)	(20,052.06)	(576,577.82)	0,400	700,000.00	40,000.00	740,000.00	0,120
TOTAL	1,251,594.44	100,175.05	1,351,769.49	7,412	2,070,000.76	203,370.00	2,273,370.76	0,140

1 COST POOL TO TOTAL POOL 7.41% 12.71%

MONTH	COST POOL #6		TOTAL	1 NON-REG	COST POOL #7		TOTAL	2 NON-REG
	REGULATED	NON-REGULATED			REGULATED	NON-REGULATED		
JANUARY	12.00	0.00	12.00	0,000	002,007.03	73,104.01	875,311.15	0,250
FEBRUARY	0.00	0.00	0.00	0.00	620,000.74	95,707.11	715,707.85	0,000
MARCH	21.00	0.00	21.00	0,000	791,000.12	50,026.54	841,026.66	0,070
APRIL	2.00	0.00	2.00	0,000	727,000.12	20,026.54	747,026.66	0,020
MAY	2.00	0.00	2.00	0,000	612,000.01	40,000.00	652,000.01	0,120
JUNE	0.00	0.00	0.00	0,000	730,000.15	20,026.54	750,026.69	0,000
JULY	0.00	0.00	0.00	0,000	730,000.15	20,026.54	750,026.69	0,000
AUGUST	0.00	0.00	0.00	0,000	730,000.15	20,026.54	750,026.69	0,000
SEPTEMBER	0.00	0.00	0.00	0,000	730,000.15	20,026.54	750,026.69	0,000
OCTOBER	0.00	0.00	0.00	0,000	730,000.15	20,026.54	750,026.69	0,000
NOVEMBER	0.00	0.00	0.00	0,000	730,000.15	20,026.54	750,026.69	0,000
DECEMBER	0.00	0.00	0.00	0,000	730,000.15	20,026.54	750,026.69	0,000
TOTAL	26.00	0.00	26.00	0,000	5,000,000.00	500,000.00	5,500,000.00	0,000

1 COST POOL TO TOTAL POOL 0.00% 0.00%

V. J. 5-064
 Page

CONFIDENTIAL

100.000
 100.000
 100.000

WP 5 AH/6711/2,
 P/W 11/7/93

DETAIL OF REGULATED AND NONREGULATED DOLLARS
 FOR YEAR-TO-DATE 1992
 EXECUTED BYRD92 FOCEXEC ON 08/31/93 AT 12.24.30

ST	MAIN	CP	REGULATED	NONREGULATED	TOTAL
FL	6563	02	85,262	10,037	95,299
		03	1,561,066	95,167	1,656,233
		04	61,792	3,587	65,379
		05	693,620	42,495	736,114
		09	78,068	2,008	80,076
	6564	01	0	0	0
	6565	02	3,670,747	151,960	3,822,707
	6611	01	9,311,439	460,886	9,772,325
		02	9,287,336	212,395	9,499,732
	6612	01	49,985,585	1,404,266	51,389,851
		02	47,371	0	47,371
		03	1,060,757	0	1,060,757
		05	10,684,112	66,994	10,751,105
	6613	01	14,473,003	1,058,072	15,531,075
		02	1,142,193	48,986	1,191,179
	6621	01	20,154,498	0	20,154,498
		02	195,674	6	195,681
	6622	01	58,039,042	0	58,039,042
	6623	01	43,836,785	354,881	44,191,665
		02	4,960,984	562,296	5,523,280
		03	122,919,837	1,935,815	124,855,652
		04	255	21	276
		05	9,341,250	27	9,341,278
		06	57,722,707	6,716,425	64,439,132
	6711	02	636,556	20,562	657,118
		03	1,070,731	95,978	1,166,709
		04	1,251,644	100,125	1,351,769
		05	7,075,020	383,374	7,458,394
		99	78	0	78
	6712	01	4,426,551	235,932	4,662,483
		99	-4	0	-4
	6721	01	3,660,530	0	3,660,530
		02	3,165,543	25,346	3,190,890
		03	28,717,593	1,582,276	30,299,869
		99	181	0	181
	6722	01	12,027,496	17,091	12,044,587
		03	5,630,846	344,366	5,975,212
		04	4,265,444	230,125	4,495,569
		99	181	0	181
	6723	01	25,709,267	1,897,398	27,606,665
		99	181	0	181
	6724	01	678,758	21,758	700,516
		02	8,754,343	131,612	8,885,955
		03	4,896	4,916	9,811
		04	1,075,023	0	1,075,023
		05	15,559,330	1,573,672	17,133,002

✓ Reg cents Working paid by F.L.

UP 4/21/92
AKH

DETAIL OF REGULATED AND NONREGULATED DOLLARS
FOR YEAR-TO-DATE 1992
EXECUTED BYRD92 FOCEXEC ON 08/31/93 AT 12.24.30

ST	MAIN	CP	REGULATED	NONREGULATED	TOTAL
---	---	---	-----	-----	-----
FL	7430	60	452,188	0	452,188
	7440	60	221,845	0	221,845
	7450	60	-699,883	0	-699,883
	7510	01	124,182,259	1,174,696	125,356,955
		99	7,271	0	7,271
	7520	01	586,802	36,438	623,240
	7530	01	1,408,628	13,330	1,421,958
		99	93	0	93
	7540	01	7,351,209	68,456	7,419,666
		02	10,729,748	0	10,729,748
		03	4,579,537	78,251	4,657,788
		99	2,241	0	2,241
	7620	01	16,919,328	0	16,919,328
	7630	01	-1,560,642	0	-1,560,642
	7640	01	-6,542,377	0	-6,542,377
	7910	01	-33,155,280	0	-33,155,280

		1992	
		Regulated	Non regulated
Executive 6711	03	1,670,781	1,569,228
	04	1,251,644	1,001,125
	05	7,075,020	3,653,374
Cust. Pool 03			
Allotment BASE Current activities			
in Acct.	2281-2488	1,211,790E	1,229
	6281-6488	1,428,000E	40,000,000E
	6532-6535	252,023,811E	27,000,000E
	Total 6281-6535	1,691,814E	72,209,722E
	%	100%	100%
Total 03	1,166,728		
	2,104,125		
	121,337		
Need added in the 2281-2488			
account		.50	
		3,567	
Cust Pool 04			
Base 6712-6728			
6725 From previous month			
(In the test the 6725			
account was not listed)			
Total 6712-6728		2,499,266,670	31,417,287
% New base			677
Total Cust Pool 04	1,135,176		
% markup	7%		
Capitalized Markup	94,624		
Reported on Reg.	100,125		
Reported on Reg Capital	5,501		
There appear to be an inconsistency between the			
allotment 5 CP 04. To allocate			
to Reg - non reg Accts (6712-6728)			
on each with the 6725 from the			
previous month			
To allocated between products (6)			
6712-6728 on each with			
account 6726 from the previous			
month being used.			

(6) The profit allocate is done for
 internal. The allocation done not
 impact the Reg on Reg acct

APPLICATION AB01: CSS/PPS USER GUIDE
 PART 9: CSS INVESTMENT AND EXPENSE APPORTIONMENT
 SECTION 20: CORPORATE OPERATIONS EXPENSE

SFA

INDEX

1. GENERAL
2. ACCOUNT 6711 - EXECUTIVE
3. ACCOUNT 6712 - PLANNING
4. ACCOUNT 6721 - ACCOUNTING AND FINANCE
5. ACCOUNT 6722 - EXTERNAL RELATIONS
6. ACCOUNT 6723 - HUMAN RESOURCES
7. ACCOUNT 6724 - INFORMATION MANAGEMENT
8. ACCOUNT 6725 - LEGAL
9. ACCOUNT 6726 - PROCUREMENT
10. ACCOUNT 6727 - RESEARCH AND DEVELOPMENT
11. ACCOUNT 6728 - OTHER GENERAL AND ADMINISTRATIVE
12. ACCOUNT 6790 - PROVISION FOR UNCOLLECTIBLE NOTES RECEIVABLE

GENERAL

- 1.01 The following accounts are the Corporate Operations accounts.

ACCOUNT 6711 - EXECUTIVE

- 2.01 Account 6711 contains costs incurred in formulating corporate policy and providing overall administration and management. This account includes pay, fees, and expenses of the board of directors and all board designated officers and their immediate staff.
- 2.02 The following inputs are used in this account:
- CISSP
TACCTFC
- 2.03 Account 6711 consists of the following cost pools:
- CP01 Direct Regulated/Nonregulated
 CP02 Customer Operations -
 CP03 Plant Operations -
 CP04 Corporate Operations -
 CP05 General
- 2.04.1 CP01 is identified by function codes. However, there are currently no function codes directly assigned in account 6711.

APPLICATION	AB01:	CSS/PPS USER GUIDE
PART	9:	CSS INVESTMENT AND EXPENSE APPORTIONMENT
SECTION	20:	CORPORATE OPERATIONS EXPENSE

2.04.2 ✓ CP01 is directly assigned to regulated/nonregulated.

2.05.1 CP02 contains the following function codes and is identified via TACCTFC:

- 0014++ 0023++ 0042++ 0043++ 0080++ 0082++
- 0083++ 0086++

✓ 2.05.2 CP02 is assigned to regulated/nonregulated based on Accounts 6611 through 6623.

2.06.1 CP03 contains the following function codes and is identified via TACCTFC:

- 003+++ (except 0030) 0044++ 0045++ 0051++
- 0052++ 0053++ 0054++ 0055++

✓ 2.06.2 CP03 is assigned to regulated/nonregulated based on current activity in Accounts 22XX through 24XX, 62XX through 64XX, and 6532 through 6535.

2.07.1 CP04 contains the following function codes identified via TACCTFC:

- 0010++ 0011++ 0012++ 0013++ 0016++ 0022++
- 0024++ 0025++ 0050++ 0060++ 0092++ 56E0++
- 56E1++ 56E2++

✓ 2.07.2 CP04 is assigned to regulated/nonregulated based on Accounts 6712 through 6728 and Account 6725 which is selected for the prior month.

2.08.1 CP05 contains the following function codes identified via TACCTFC:

- 0001++ 0003++ 0030++ 0056++ 0057++
- 0090++ 0091++ 561U++

✓ 2.08.2 CP05 is assigned to regulated/nonregulated based on CGA01.

ACCOUNT 6712 - PLANNING

3.01 Account 6712 contains the cost of developing and evaluating long term courses of action for the future operations of the entity including long range planning, management studies, contingency plans, and economic strategy analysis.

DETAIL OF REGULATED AND NONREGULATED DOLLARS
FOR YEAR-TO-DATE 1992
EXECUTED BYRD92 FOCEXEC ON 08/31/93 AT 12.24.30

ST	MAIN	CP	REGULATED	NONREGULATED	TOTAL
FL	2121	04	350,542,981	32,740,325	383,283,306
		05	2,371,807,886	122,682,277	2,494,490,163
		06	213,061,933	12,294,278	225,356,211
		07	63,990,664	5,778,055	69,768,719
		99	122,198,002	0	122,198,002
	2122	01	8,000,196	526,198	8,526,394
		02	77,637,665	5,048,745	82,686,410
		03	143,018,858	9,281,671	152,300,529
		99	429,313	0	429,313
	2123	01	14,121,975	928,454	15,050,429
		02	102,455,308	6,663,677	109,118,985
		03	245,384,615	0	245,384,615
		04	199,147,602	4,238,574	203,386,176
		05	870,644	1,500,802	2,371,447
		99	4,318,195	0	4,318,195
	2124	01	17,363,029	1,050,271	18,413,299
		02	2,056,153,485	118,651,614	2,174,805,099
		03	1,785,898,109	116,247,716	1,902,145,825
		04	1,089,659	66,526	1,156,185
		99	11,496,392	0	11,496,392
	2211	01	134,495,801	238	134,496,038
		02	729,847,621	984	729,848,605
		03	763,133,044	534	763,133,578
		04	6,002,808,801	3,450	6,002,812,252
		99	79,564	0	79,564
	2212	01	447,739,561	7,793,984	455,533,545
		02	306,567,961	10	306,567,972
		03	-0	2,381,263	2,381,263
		04	9,949,446,686	178,711,875	10,128,158,561
		05	905,732,824	16,254,180	921,987,004
		06	620,259	2,114,521	2,734,781
	2215	01	46,433	0	46,433
	2220	01	436,153,392	0	436,153,392
		02	24,952,171	0	24,952,171
	2231	01	105,883,681	0	105,883,681
		02	1,969,404	0	1,969,404
	2232	01	20,626,162,747	0	20,626,162,747
		02	84,612,913	0	84,612,913
		99	954,768	0	954,768
	2311	01	8,697,912	0	8,697,912
	2341	01	76,008,813	12,166	76,020,979
	2351	01	775,252,681	0	775,252,681
		02	21,035,410	128	21,035,538
	2362	01	1,087,176,820	62,245,109	1,149,421,929
		02	142,452	0	142,452
	2411	01	1,406,021,986	0	1,406,021,986

Source

Data Request 5-964

S-AH/PH-TP9/

DETAIL OF REGULATED AND NONREGULATED DOLLARS
FOR YEAR-TO-DATE 1992
EXECUTED BYRD92 FOCEXEC ON 08/31/93 AT 12.24.30

ST	MAIN	CP	REGULATED	NONREGULATED	TOTAL
FL	2411	02	132,547	0	132,547
	2421	01	7,713,016,838	0	7,713,016,838
		02	1,978,657	0	1,978,657
	2422	01	10,618,945,954	0	10,618,945,954
		02	19,525,675	0	19,525,675
	2423	01	25,033,842,065	0	25,033,842,065
		02	21,203,141	0	21,203,141
	2424	01	119,506,418	0	119,506,418
		02	485,878	0	485,878
	2426	01	501,219,226	0	501,219,226
		02	1,880	0	1,880
	2431	01	52,898,100	0	52,898,100
		02	686	0	686
	2441	01	7,515,055,638	0	7,515,055,638
		02	6,976,583	0	6,976,583
	2681	01	23,282,482	1,161,376	24,443,858
		02	6,222,158	730,370	6,952,528
		03	58,387,029	3,552,862	61,939,891
		04	2,797,449	164,534	2,961,983
	2682	01	150,764,418	9,243,619	160,008,037
		04	15,819,780	405,538	16,225,318
	3100	01	-76,724,996	0	-76,724,996
		02	-217,959,961	-25,316,297	-243,276,258
		04	24,701	1,698	26,399
		05	9,139,063	816,113	9,955,176
		06	-337,184,825	-26,818,639	-364,003,464
		07	-1,442,351,909	-38,708,568	-1,481,060,478
		08	-98,357,136	-6,394,251	-104,751,387
		09	-157,305,327	-3,883,727	-161,189,054
		10	-2,121,409,014	-128,745,758	-2,250,154,772
		11	-4,210,631,565	-2,829	-4,210,634,394
		12	-2,704,048,146	-48,901,697	-2,752,949,843
		13	680,196	0	680,196
		14	-103,242,117	0	-103,242,117
		15	-102,998,871	0	-102,998,871
		16	-7,860,231,071	0	-7,860,231,071
		17	-6,169,559	0	-6,169,559
		18	160,917	0	160,917
		19	-53,388,841	-1,539	-53,390,380
		20	-551,322,062	-96	-551,322,158
		21	-882,022,492	-43,444,050	-925,466,542
		22	-696,253,100	0	-696,253,100
		23	-3,888,739,578	0	-3,888,739,578
		24	-4,124,170,367	0	-4,124,170,367
		25	-11,514,987,292	0	-11,514,987,292
		26	-64,799,137	0	-64,799,137

DETAIL OF REGULATED AND NONREGULATED DOLLARS
 FOR YEAR-TO-DATE 1992
 EXECUTED BYRD92 FOCEXEC ON 08/31/93 AT 12.24.30

ST	MAIN	CP	REGULATED	NONREGULATED	TOTAL
FL	6124	02	4,716,231	38,216	4,754,448
		03	4,817	5,163	9,980
		04	2,700,439	0	2,700,439
		05	15,554,613	1,622,894	17,177,508
		06	1,250,102	44,577	1,294,679
		07	19,424,962	601,352	20,026,314
		08	10,565,798	807,168	11,372,966
		10	6,295,689	325,579	6,621,268
		11	11,460,973	748,343	12,209,316
		99	13,346	0	13,346
	6211	02	30,572,016	88	30,572,104
		03	4,238,442	11	4,238,454
	6212	02	58,202,930	1,467,305	59,670,235
		03	9,485	4,446	13,931
		04	6,380,985	60	6,381,046
		05	26,768	539	27,307
	6220	01	3,139,565	0	3,139,565
	6231	01	720,464	0	720,464
	6232	01	54,622,824	0	54,622,824
		99	4,165	0	4,165
	6311	01	153,232	0	153,232
	6341	01	1,137,039	1,824	1,138,864
	6351	01	15,966,955	0	15,966,955
	6362	01	23,243,571	41,004,513	64,248,084
	6411	01	7,046,181	0	7,046,181
	6421	01	80,327,576	0	80,327,576
	6422	01	18,395,206	0	18,395,206
	6423	01	134,627,545	0	134,627,545
	6424	01	84,360	0	84,360
	6426	01	1,447,956	0	1,447,956
	6431	01	72,692	0	72,692
	6441	01	2,550,348	0	2,550,348
	6512	01	939,079	40,395	979,474
		02	2,534,518	152,158	2,686,677
	6531	01	10,291,156	51,652	10,342,808
		99	921	0	921
	6532	01	-584,788	791,628	206,841
		02	11,822,253	25,539	11,847,792
		03	16,322,121	0	16,322,121
	6533	01	32,717,217	0	32,717,217
		02	29,736,473	18,607,252	48,343,725
		03	8,373	238	8,611
	6534	02	997,792	5,033	1,002,826
		03	23,283,213	212,053	23,495,266
		04	5,890,828	0	5,890,828
		05	41,856,124	0	41,856,124

DETAIL OF REGULATED AND NONREGULATED DOLLARS
FOR YEAR-TO-DATE 1992
EXECUTED BYRD92 FOCEXEC ON 08/31/93 AT 12.24.30

ST	MAIN	CP	REGULATED	NONREGULATED	TOTAL
FL	6534	06	311,474	9,740	321,214
		07	5,735,683	7,919,364	13,655,048
		08	265,217	11,182	276,399
		09	759,303	90,801	850,104
		10	7,811,773	1,669,962	9,481,735
		11	-212,725	-29,996	-242,721
		99	2,241	0	2,241
	6535	01	3,265,210	90,457	3,355,666
		02	37,001,171	185,823	37,186,994
		03	34,384,315	0	34,384,315
		04	16,420	519	16,938
		06	602,856	1,698	604,555
		07	30,025	10,668	40,694
		08	487	127,035	127,522
		99	68	0	68
	6540	01	12,801,652	0	12,801,652
	6561	01	1,117,681	0	1,117,681
		02	994,001	108,578	1,102,578
		04	573	39	612
		05	434,080	39,874	473,954
		06	4,886,674	386,139	5,272,812
		07	12,834,970	344,030	13,179,000
		08	493,853	32,073	525,926
		09	2,860,890	111,759	2,972,648
		10	53,642,765	3,295,505	56,938,270
		11	70,817,578	40	70,817,617
		12	69,088,334	1,253,610	70,341,944
		13	144,197	0	144,197
		14	3,274,563	0	3,274,563
		15	107,350	0	107,350
		16	185,242,091	0	185,242,091
		17	44,078	0	44,078
		19	730,615	120	730,736
		20	2,137,207	0	2,137,207
		21	7,011,965	-419,142	6,592,823
		22	5,834,862	0	5,834,862
		23	35,468,160	0	35,468,160
		24	41,056,216	0	41,056,216
		25	122,766,190	0	122,766,190
		26	408,570	0	408,570
		28	2,083,825	0	2,083,825
		29	118,840	0	118,840
		30	12,491,112	0	12,491,112
		32	23,980,352	-2,384	23,977,968
		99	846,214	0	846,214
	6563	01	267,885	13,334	281,219

3-AH/711-1-921

DETAIL OF REGULATED AND NONREGULATED DOLLARS
FOR YEAR-TO-DATE 1992
EXECUTED BYRD92 FOCEXEC ON 08/31/93 AT 12.24.30

ST	MAIN	CP	REGULATED	NONREGULATED	TOTAL
FL	6563	02	85,262	10,037	95,299
		03	1,561,066	95,167	1,656,233
		04	61,792	3,587	65,379
		05	693,620	42,495	736,114
		09	78,068	2,008	80,076
6564		01	0	0	0
6565		02	3,670,747	151,960	3,822,707
6611		01	9,311,439	460,886	9,772,325
		02	9,287,336	212,395	9,499,732
6612		01	49,985,585	1,404,266	51,389,851
		02	47,371	0	47,371
		03	1,060,757	0	1,060,757
		05	10,684,112	66,994	10,751,105
6613		01	14,473,003	1,058,072	15,531,075
		02	1,142,193	48,986	1,191,179
6621		01	20,154,498	0	20,154,498
		02	195,674	6	195,681
6622		01	58,039,042	0	58,039,042
6623		01	43,836,785	354,881	44,191,665
		02	4,960,984	562,296	5,523,280
		03	122,919,837	1,935,815	124,855,652
		04	255	21	276
		05	9,341,250	27	9,341,278
		06	57,722,707	6,716,425	64,439,132
6711		02	636,556	20,562	657,118
		03	1,070,731	95,978	1,166,709
		04	1,251,644	100,125	1,351,769
		05	7,075,020	383,374	7,458,394
		99	78	0	78
6712		01	4,426,551	235,932	4,662,483
		99	-4	0	-4
6721		01	3,660,530	0	3,660,530
		02	3,165,543	25,346	3,190,890
		03	28,717,593	1,582,276	30,299,869
		99	181	0	181
6722		01	12,027,496	17,091	12,044,587
		03	5,630,846	344,366	5,975,212
		04	4,265,444	230,125	4,495,569
		99	181	0	181
6723		01	25,709,267	1,897,398	27,606,665
		99	181	0	181
6724		01	678,758	21,758	700,516
		02	8,754,343	131,612	8,885,955
		03	4,896	4,916	9,811
		04	1,075,023	0	1,075,023
		05	15,559,330	1,573,672	17,133,002

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DETAIL OF REGULATED AND NONREGULATED DOLLARS
FOR YEAR-TO-DATE 1992
EXECUTED BYRD92 FOCEXEC ON 08/31/93 AT 12.24.30

ST	MAIN	CP	REGULATED	NONREGULATED	TOTAL
FL	6724	06	1,496,091	53,587	1,549,678
		07	14,852,774	463,712	15,316,486
		08	7,298,534	616,328	7,914,862
		10	8,324,320	480,183	8,804,502
		99	425	0	425
	6725	02	1,520,450	5,330,836	6,851,286
		03	432,457	419,455	851,912
		04	4,948,074	263,055	5,211,129
		05	157,059	8,412	165,471
		06	593,236	43,610	636,846
		07	72,046	564	72,610
		08	325,220	24,357	349,577
		99	30	0	30
	6726	01	6,411,181	80,386	6,491,568
		02	2,623,771	0	2,623,771
		03	805,448	398,943	1,204,391
		04	108,678	4,190	112,868
		99	108	0	108
	6727	01	8,891,848	111,945	9,003,793
		03	2,532,343	142,849	2,675,192
		99	70	0	70
	6728	02	23,219,210	1,695,831	24,915,041
		03	6,090,679	251,126	6,341,805
		04	77,473,517	4,341,771	81,815,288
		05	3,072,278	621,655	3,693,933
		99	684	0	684
	7150	03	-1,433	-118	-1,551
	7160	01	92,118	24	92,142
	7210	01	-23,536,115	-95,676	-23,631,791
	7220	01	164,979,356	-13,821,815	151,157,541
		99	426,586	0	426,586
	7230	01	31,199,630	-2,669,584	28,530,046
		99	53,278	0	53,278
	7240	01	59,225,678	0	59,225,678
		02	104,099,915	814,614	104,914,529
		03	30,733	1,767	32,500
		99	146,926	0	146,926
	7250	01	12,035,138	675,995	12,711,133
		02	-33,671,227	590,644	-33,080,583
	7310	01	0	-78	-78
	7320	01	0	-16,589,507	-16,589,507
	7340	01	-1,924,032	-29,423	-1,953,455
	7360	01	0	-312,046	-312,046
	7370	01	4,932,658	1,443,084	6,375,742
		02	5,018,528	283,471	5,301,999
	7420	60	-353,497	0	-353,497

APPLICATION	AB01:	CSS/PPS USER GUIDE
PART	10:	PPS INVESTMENT AND EXPENSE APPORTIONMENT
SECTION	20:	CORPORATE OPERATIONS EXPENSE

INDEX

- 1. GENERAL
- 2. ACCOUNT 6711 - EXECUTIVE
- 3. ACCOUNT 6712 - PLANNING
- 4. ACCOUNT 6721 - ACCOUNTING AND FINANCE
- 5. ACCOUNT 6722 - EXTERNAL RELATIONS
- 6. ACCOUNT 6723 - HUMAN RESOURCES
- 7. ACCOUNT 6724 - INFORMATION MANAGEMENT
- 8. ACCOUNT 6725 - LEGAL
- 9. ACCOUNT 6726 - PROCUREMENT
- 10. ACCOUNT 6727 - RESEARCH AND DEVELOPMENT
- 11. ACCOUNT 6728 - OTHER GENERAL AND ADMINISTRATIVE
- 12. ACCOUNT 6790 - PROVISION FOR UNCOLLECTIBLE NOTES RECEIVABLE

GENERAL

1.01 The following accounts are the Corporate Operations accounts.

ACCOUNT 6711 - EXECUTIVE

2.01 Account 6711 contains costs incurred in formulating corporate policy and providing overall administration and management. This account includes pay, fees, and expenses of the board of directors and all board designated officers and their immediate staff.

2.02 The following inputs are used in this account:

- CPAM
- TACCOUNT
- TACCTFC

2.03 Account 6711 consists of the following cost pools:

- CP01 Direct
- CP02 Customer Operations
- CP03 Plant Operations
- CP04 Corporate Operations
- CP05 General

2.04 CP01 is allocated to products based on PSW14.

10.20.1

JAN 20 1993

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5 AB6711/1

APPLICATION	AB01:	CSS/PPS USER GUIDE
PART	10:	PPS INVESTMENT AND EXPENSE APPORTIONMENT
SECTION	20:	CORPORATE OPERATIONS EXPENSE

859

- 2.05 CP02 is allocated to products based on Accounts 6611 through 6623.
- 2.06 CP03 is allocated to products based on the current activity in Accounts 22XX through 24XX, 62XX through 64XX, and 6532 through 6535.
- 2.07 CP04 is allocated to products based on Accounts 6712 through 6728 (Account 6726 is selected for the prior month).
- 2.08 CP05 is allocated to products based on Account 6711 CP01 through CP04.

ACCOUNT 6712 - PLANNING

- 3.01 Account 6712 contains the cost of developing and evaluating long term courses of action for the future operations of the entity including long range planning, management studies, contingency plans, and economic strategy analysis.
- 3.02 The following inputs are used in this account:
CPAM
TACCOUNT
- 3.03 Account 6712 consists of the following cost pools:
CP01 Planning
- 3.04 CP01 is allocated to products based on PSW14.

ACCOUNT 6721 - ACCOUNTING AND FINANCE

- 4.01 Account 6721 contains costs of providing accounting and financial services excluding customer billing activities.
- 4.02 The following inputs are used in this account:
CPAM
TACCOUNT
TACCTFC
- 4.03 Account 6721 consists of the following cost pools:

10.20.2

JAN 20 1993

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**BELLSOUTH
 COST APPORTIONMENT TABLES
 TABLE TEN**

USOA PART 32 ACCT.	COST POOLS	BASIS FOR APPORTIONMENT TO COST POOLS	BASIS FOR APPORTIONMENT TO REGULATED/NONREGULATED	COST DEFINITION	COMMENTS
6711 Executive	Direct Regulated	Identified from function codes or billing system details	Directly assigned to regulated	Directly Assignable	
04	Executive Direction - Corporate Operations	Identified from function codes	Follows expenses in corporate operations (Accounts 6712-6728) <i>for CSS/PPS use gen' use pin # 6725</i>	Indirectly Attributable	
02	Executive Direction - Customer Operations	Identified from function codes	Follows expenses in customer operations (Accounts 6611-6623)	Indirectly Attributable	
03	Executive Direction - Plant Operations	Identified from function codes	Follows the current activity in Central Office, Information Orig/Term., and Outside Plant investment and expense accounts (22XX-24XX and 62XX-64XX) and Network Operations Expenses (6532-6535)	Indirectly Attributable	
05	Executive Direction - General	Identified from function codes	General Allocator	Unattributable	
6712 Planning	Direct Regulated	Identified from function codes or billing system details	Directly assigned to regulated	Directly Assignable	
	Other	Total 6712 expense less directly assigned	General Allocator	Unattributable	
6721 Accounting and Finance	Direct Regulated/ Nonregulated	Identified from function codes or billing system details	Directly assigned to regulated/ nonregulated	Directly Assignable	Includes the costs of accounting services directly reported to regulated/nonregulated functions.

✓ ⊙
In...
done
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 ✓
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✓ CAM and CSS/PPS
 Marginal gen.

5 AH 6721/1 p4
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4. The Company's Cost Allocation Manual (CAM) identifies Account 6712 Planning as having two cost pool. One being directly assigned to reg/nonregulated operation on the basis of the work performed, and the other being allocated on the basis of the General Allocator.

The company does not follow this procedure. Instead all cost is allocated on the basis of the general allocator.

POW 11/6/93

5 - ATTACH 2 P1

061

SYMBOL: SBT
 TITLE: ANALYSIS OF ACCOUNTS BY Cost Pools
 FUND: 1992
 METHOD: ERP
 DATE: 8/11/93
 JC: 43-0/7

ACCOUNT 6712 - PLANNING

CONTAINS THE COST OF DEVELOPING AND EVALUATING LONG TERM COURSES OF ACTION FOR THE FUTURE OPERATIONS OF THE ENTITY INCLUDING LONG RANGE PLANNING, MANAGEMENT STUDIES, CONTINGENCY PLANS, AND ECONOMIC STRATEGY ANALYSIS.

Planning *Directly assigned to Registered General Allocator (for other category)*

1992 MONTH	COST POOL 01				COST POOL 33			
	REGULATED	NON-REGULATED	TOTAL	% NON-REG	REGULATED	NON-REGULATED	TOTAL	% NON-REG
JANUARY	170,077.80	12,916.18	182,993.98	7.06% X	4.00	0.00	4.00	0.00%
FEBRUARY	190,707.96	14,075.78	204,783.74	6.87% X	0.00	0.00	0.00	ERR
MARCH	222,430.78	14,283.70	236,714.48	6.03% X	6.00	0.00	6.00	0.00%
APRIL	510,105.81	23,202.92	533,308.73	4.35% X	0.00	0.00	0.00	ERR
MAY	383,368.74	17,770.53	401,139.27	4.43% X	0.00	0.00	0.00	ERR
JUNE	287,623.70	13,175.88	300,799.58	4.38% X	0.00	0.00	0.00	ERR
JULY	416,429.13	19,777.13	436,206.26	4.53% X	0.00	0.00	0.00	ERR
AUGUST	342,486.06	15,817.19	358,303.25	4.41% X	(18.00)	0.00	(18.00)	0.00%
SEPTEMBER	429,792.47	20,750.15	450,542.62	4.61% X	1.00	0.00	1.00	0.00%
OCTOBER	443,039.86	22,628.80	465,668.66	4.86% X	1.00	0.00	1.00	0.00%
NOVEMBER	503,775.96	29,553.66	533,329.62	5.54% X	1.00	0.00	1.00	0.00%
DECEMBER	526,712.59	31,980.45	558,693.04	5.72% X	1.00	0.00	1.00	0.00%
TOTAL	4,426,550.86	235,932.37	4,662,483.23	5.06%	(4.00)	0.00	(4.00)	0.00%
TOTAL POOLS			100.00%				0.00%	

TOTAL REGULATED	TOTAL NON-REGULATED	TOTAL REG/MON-REG	% NON-REG
170,081.80	12,916.18	182,997.98	7.06%
190,707.96	14,075.78	204,783.74	6.87%
222,436.78	14,283.70	236,720.48	6.03%
510,105.81	23,202.92	533,308.73	4.35%
383,368.74	17,770.53	401,139.27	4.43%
287,623.70	13,175.88	300,799.58	4.38%
416,429.13	19,777.13	436,206.26	4.53%
342,486.06	15,817.19	358,303.25	4.41%
429,792.47	20,750.15	450,542.62	4.61%
443,039.86	22,628.80	465,668.66	4.86%
503,776.96	29,553.66	533,330.62	5.54%
526,712.59	31,980.45	558,693.04	5.72%
4,426,546.06	235,932.37	4,662,478.43	5.06%

✓ Trans to 5-064

X General Allocator used to allocate

CONFIDENTIAL

agree with the other general alloc pool

DETAIL OF REGULATED AND NONREGULATED DOLLARS
 FOR YEAR-TO-DATE 1992
 EXECUTED BYRD92 FOCEXEC ON 08/31/93 AT 12.24.30

ST	MAIN	CP	REGULATED	NONREGULATED	TOTAL
FL	6563	02	85,262	10,037	95,299
		03	1,561,066	95,167	1,656,233
		04	61,792	3,587	65,379
		05	693,620	42,495	736,114
		09	78,068	2,008	80,076
	6564	01	0	0	0
	6565	02	3,670,747	151,960	3,822,707
	6611	01	9,311,439	460,886	9,772,325
		02	9,287,336	212,395	9,499,732
	6612	01	49,985,585	1,404,266	51,389,851
		02	47,371	0	47,371
		03	1,060,757	0	1,060,757
		05	10,684,112	66,994	10,751,105
	6613	01	14,473,003	1,058,072	15,531,075
		02	1,142,193	48,986	1,191,179
	6621	01	20,154,498	0	20,154,498
		02	195,674	6	195,681
	6622	01	58,039,042	0	58,039,042
	6623	01	43,836,785	354,881	44,191,665
		02	4,960,984	562,296	5,523,280
		03	122,919,837	1,935,815	124,855,652
		04	255	21	276
		05	9,341,250	27	9,341,277
		06	57,722,707	6,716,425	64,439,132
	6711	02	636,556	20,562	657,118
		03	1,070,731	95,978	1,166,709
		04	1,251,644	100,125	1,351,769
		05	7,075,020	383,374	7,458,394
		99	78	0	78
	6712	01	4,426,551	235,932	4,662,483
		99	-4	0	-4
	6721	01	3,660,530	0	3,660,530
		02	3,165,543	25,346	3,190,890
		03	28,717,593	1,582,276	30,299,869
		99	181	0	181
	6722	01	12,027,496	17,091	12,044,587
		03	5,630,846	344,366	5,975,212
		04	4,265,444	230,125	4,495,569
		99	181	0	181
	6723	01	25,709,267	1,897,398	27,606,665
		99	181	0	181
	6724	01	678,758	21,758	700,516
		02	8,754,343	131,612	8,885,955
		03	4,896	4,916	9,811
		04	1,075,023	0	1,075,023
		05	15,559,330	1,573,672	17,133,002

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FOI KOSW 005810

APPLICATION AB01: CSS/PPS USER GUIDE
 PART 9: CSS INVESTMENT AND EXPENSE APPORTIONMENT
 SECTION 20: CORPORATE OPERATIONS EXPENSE

2.04.2 CP01 is directly assigned to regulated/nonregulated.

2.05.1 CP02 contains the following function codes and is identified via TACCTFC:

0014++ 0023++ 0042++ 0043++ 0080++ 0082++
 0083++ 0086++

2.05.2 CP02 is assigned to regulated/nonregulated based on Accounts 6611 through 6623.

2.06.1 CP03 contains the following function codes and is identified via TACCTFC:

003+++ (except 0030) 0044++ 0045++ 0051++
 0052++ 0053++ 0054++ 0055++

2.06.2 CP03 is assigned to regulated/nonregulated based on current activity in Accounts 22XX through 24XX, 62XX through 64XX, and 6532 through 6535.

2.07.1 CP04 contains the following function codes identified via TACCTFC:

0010++ 0011++ 0012++ 0013++ 0016++ 0022++
 0024++ 0025++ 0050++ 0060++ 0092++ 56E0++
 56E1++ 56E2++

2.07.2 CP04 is assigned to regulated/nonregulated based on Accounts 6712 through 6728 and Account 6725 which is selected for the prior month.

2.08.1 CP05 contains the following function codes identified via TACCTFC:

0001++ 0003++ 0030++ 0056++ 0057++
 0090++ 0091++ 561U++

2.08.2 CP05 is assigned to regulated/nonregulated based on CGA01.

ACCOUNT 6712 - PLANNING

3.01 Account 6712 contains the cost of developing and evaluating long term courses of action for the future operations of the entity including long range planning, management studies, contingency plans, and economic strategy analysis.

*look at this
 Rev*

9.20.2

JAN 20 1993

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Falkens 000753

BELLSOUTH TELECOMMUNICATIONS FINANCIAL SYSTEMS DOCUMENTATION

725

APPLICATION	AB01:	CSS/PPS USER GUIDE
PART	9:	CSS INVESTMENT AND EXPENSE APPORTIONMENT
SECTION	20:	CORPORATE OPERATIONS EXPENSE

3.02 The following inputs are used in this account:

CISSP

3.03 Account 6712 consists of the following cost pools:

CP01 Planning

3.04.1 CP01 contains the entire account.

3.04.2 CP01 is assigned to regulated/nonregulated based on CGA01.

ACCOUNT 6721 - ACCOUNTING AND FINANCE

4.01 Account 6721 contains costs of providing accounting and financial services excluding customer billing activities.

4.02 The following inputs are used in this account:

CISSP
TACCTFC

4.03 Account 6721 consists of the following cost pools:

CP01	Direct Regulated/Nonregulated
CP02	Investment Related
CP03	Financial Services and General Accounting

4.04.1 CP01 is identified by function codes via TACCTFC. The following function codes are included in this pool:

131+++ 132+++ 135+++ 56C6++

4.04.2 CP01 is directly assigned to regulated/nonregulated based on the product code reported on the CISSP detail record.

4.05.1 CP02 contains the following function codes identified via TACCTFC:

1170++ 1171++ 1300++

4.05.2 CP02 is assigned to regulated/nonregulated based on Account 2001, plus Account 1220, excluding SRC 1220.2700 and EA/NR.

9.20.3

JAN 20 1993

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001K05W 000754

BELLSOUTH
COST APPORTIONMENT TABLES
TABLE TEN

USOA PART 32 ACCT.	COST POOLS	BASIS FOR APPORTIONMENT TO COST POOLS	BASIS FOR APPORTIONMENT TO REGULATED/NONREGULATED	COST DEFINITION	COMMENTS
6711 Executive	Direct Regulated	Identified from function codes or billing system details	Directly assigned to regulated	Directly Assignable	
	Executive Direction - Corporate Operations	Identified from function codes	Follows expenses in corporate operations (Accounts 6712-6726)	Indirectly Attributable	
	Executive Direction - Customer Operations	Identified from function codes	Follows expenses in customer operations (Accounts 6611-6623)	Indirectly Attributable	
	Executive Direction - Plant Operations	Identified from function codes	Follows the current activity in Central Office, Information Orig/Term., and Outside Plant Investment and expense accounts (22XX-24XX and 62XX-64XX) and Network Operations Expenses (6532-6535)	Indirectly Attributable	
	Executive Direction - General	Identified from function codes	General Allocator	Unattributable	
6712 Planning	Direct Regulated	Identified from function codes or billing system details	Directly assigned to regulated	Directly Assignable	Use Gurd his calc one pool.
	Other	Total 6712 expense less directly assigned	General Allocator	Unattributable	
6721 Accounting and Finance	Direct Regulated/ Nonregulated	Identified from function codes or billing system details	Directly assigned to regulated/ nonregulated	Directly Assignable	Includes the costs of accounting services directly reported to regulated/nonregulated functions.

OLW 11/18/92
LCP 5-88 6/12/91 P. 1/2

W. P. No.

S-AT/1-

ACCOUNTANT

DATE

Planning, 6712

1992

Regulate

N.C. Regulate

←

Need to see what
cost go into this
account

6722- External Relations

Case No 03 Includes Public Relations Department
and Corporate Training Activities.
This is not product specific and
is allotted between the 100mg
and the 200mg bottles.

Did not compete a loss to market outlet.

Based on the submission of cost sheets
to the court. The collector provides
opinion records. The records were
not tested to determine if they were
as being accepted in the court.

WPS-AM/6722 2

COMPANY: SBT
 TITLE: ANALYSIS OF ACCOUNTS BY *and pools*
 PERIOD: 1997
 REPORT: 300
 DATE: 8/12/99
 BY: 43-874

ACCOUNT 6722 - EXTERNAL RELATIONS

CONTAINS COSTS INCURRED IN MAINTAINING RELATIONS WITH GOVERNMENT, REGULATORS, OTHER COMPANIES AND THE GENERAL PUBLIC. THESE COSTS INCLUDE CORPORATE TRAVEL ADVERTISING, RETAINING EXISTING OR PENDING LEGISLATION, PREPARING OR PRESENTING INFORMATION FOR REGULATORY PURPOSES, PERFORMING PUBLIC RELATIONS ACTIVITIES AND ADMINISTERING OTHER EXTERNAL RELATIONS, INCLUDING NEGOTIATING CONTRACTS WITH TELEPHONE COMPANIES AND OTHER COMPANIES AND ADMINISTERING INVESTOR RELATIONS.

1997 MONTH	COST POOL 01		TOTAL	COST POOL 03		TOTAL	NON-REG	
	REGULATED	NON-REGULATED		REGULATED	NON-REGULATED			
JANUARY	329,982.22	1,122.56	911,114.00	0.121	649,579.29	26,454.90	676,025.27	3.911
FEBRUARY	500,878.70	1,175.32	502,054.70	0.121	305,536.65	12,443.55	317,980.20	3.911
MARCH	891,083.72	1,664.33	892,748.05	0.130	491,414.44	24,721.22	476,735.66	5.804
APRIL	1,005,023.54	1,670.01	1,006,693.55	0.143	308,262.83	22,827.87	331,090.70	7.758
MAY	899,543.19	1,211.43	1,000,754.22	0.122	529,580.15	25,929.35	555,509.50	6.104
JUNE	897,730.71	1,231.42	898,962.14	0.120	635,101.61	11,201.53	646,303.14	6.122
JULY	1,022,186.41	1,130.20	1,023,316.61	0.121	306,165.34	21,876.53	328,041.87	5.443
AUGUST	1,016,837.06	1,221.67	1,018,058.73	0.121	445,571.30	19,736.00	465,307.30	4.520
SEPTEMBER	1,036,015.00	1,524.23	1,037,539.23	0.151	500,029.00	21,005.62	521,034.62	6.122
OCTOBER	1,039,432.85	1,814.21	1,041,247.06	0.101	602,116.00	40,970.83	643,086.83	6.379
NOVEMBER	1,027,071.00	1,246.34	1,028,317.34	0.121	336,694.46	21,200.22	357,894.68	7.521
DECEMBER	1,007,546.25	1,756.53	1,009,302.78	0.161	492,777.23	25,491.28	518,268.51	6.722
TOTAL	12,027,436.13	17,051.11	12,044,487.24	0.141	5,420,095.00	244,386.00	5,664,481.00	5.761

Hardly
Haskelley
Allocated

General
Allocated

1997 MONTH	COST POOL 04		TOTAL	COST POOL 05		TOTAL	NON-REG	
	REGULATED	NON-REGULATED		REGULATED	NON-REGULATED			
JANUARY	207,256.42	15,739.63	222,996.05	7.161	37.00	0.00	37.00	0.000
FEBRUARY	211,730.05	15,629.56	227,359.61	6.871	0.00	0.00	0.00	0.000
MARCH	228,230.57	14,956.13	243,186.70	6.931	61.00	0.00	61.00	0.000
APRIL	254,072.74	11,556.06	265,628.80	4.251	5.00	0.00	5.00	0.000
MAY	231,530.12	10,755.10	242,285.22	4.471	5.00	0.00	5.00	0.000
JUNE	275,505.05	12,524.70	288,029.75	4.471	5.00	0.00	5.00	0.000
JULY	253,820.34	12,145.87	265,966.21	4.301	216.00	0.00	216.00	0.000
AUGUST	230,169.63	15,146.53	245,316.16	4.611	(216.00)	0.00	(216.00)	0.000
SEPTEMBER	281,747.00	20,225.23	301,972.23	4.611	17.00	0.00	17.00	0.000
OCTOBER	563,056.77	20,500.00	583,556.77	4.841	17.00	0.00	17.00	0.000
NOVEMBER	412,399.92	24,200.25	436,600.17	5.541	17.00	0.00	17.00	0.000
DECEMBER	506,639.38	20,443.56	527,082.94	5.721	17.00	0.00	17.00	0.000
TOTAL	4,265,443.74	229,125.24	4,494,568.98	5.121	101.00	0.00	101.00	0.000

TOTAL REGULATED	TOTAL NON-REGULATED	TOTAL	NON-REG
1,796,058.03	43,247.17	1,839,305.20	2.253
1,490,125.26	29,749.83	1,519,875.09	1.911
1,530,789.73	41,630.80	1,572,420.53	2.624
1,645,263.31	45,612.74	1,690,876.05	2.704
1,770,721.46	47,006.76	1,817,728.22	2.534
1,882,207.29	34,223.74	1,916,431.03	2.044
1,761,000.23	20,202.00	1,781,202.23	2.011
1,327,000.00	06,735.11	1,333,735.11	2.730
1,200,402.76	71,581.04	1,271,983.80	2.152
1,176,731.00	51,202.38	1,227,933.38	2.921
2,405,624.54	67,054.23	2,472,678.77	2.152
21,507,006.55	504,502.36	22,011,508.91	2.630

1 COST POOL TO TOTAL POOLS 53.493

26.541

19.374

0.000

100.000

1/2 General allocated from to CAM and Ess/ops
1/2 Gen. Exp.

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1/2 General allocated for the cost cost will be allocated from Gen. Exp.

	Actual	Agreement	Availability
Estimate Bldg. 6722	01	16,326.44	17,091
	03	5,430.84	3,448.66
	04	4,628.40	2,304.90
Move to lot & sh.			
from 1st. Hd. q.			

BELLSOUTH TELECOMMUNICATIONS FINANCIAL SYSTEMS DOCUMENTATION 701

APPLICATION AB01: CSS/PPS USER GUIDE
 PART 9: CSS INVESTMENT AND EXPENSE APPORTIONMENT
 SECTION 20: CORPORATE OPERATIONS EXPENSE

- 5.06.1 CP03 contains the following function codes identified via TACCTFC:
 0310++ 033+++ 033 + Corporate Promotion
- 5.06.2 CP03 is allocated to regulated/nonregulated based on CMA01.
- 5.07.1 CP04 contains the following function codes identified via TACCTFC:
 030+++ 0311++ 0312++ 030 Comm. R. & M. Sales
 56EA++ 56EB++ 56E9++ 030 Investor Relation
- 5.07.2 CP04 is allocated to regulated/nonregulated based on CGA01.

ACCOUNT 6723 - HUMAN RESOURCES

- 6.01 Account 6723 contains cost of performing personnel administration activities.
- 6.02 The following inputs are used in this account:
 CISSP
- 6.03 Account 6723 consists of the following cost pools:
 CP01 Human Resources
- 6.04.1 CP01 contains the entire account.
- 6.04.2 CP01 is allocated to regulated/nonregulated based on CSW16.

ACCOUNT 6724 - INFORMATION MANAGEMENT

- 7.01 Account 6724 contains costs incurred in planning, developing, testing, implementing and maintaining data bases and applications systems for general purpose computers.
- 7.02 The following inputs are used in this account:
 CISSP
 TACCTFC
- 7.03 Account 6724 consists of the following cost pools:

9.20.5

JAN 2 0 1993

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FEIK05H 000756

		Regulated	Nonregulated
External Relations 6722	01	5,274,446	17,091
	03	5,630,844	3,423,666
	04	4,625,400	230,135
None to Int. & Gen.			
from the Budget			

6722 - 1 2/11

BELLSOUTH TELECOMMUNICATIONS FINANCIAL SYSTEMS DOCUMENTATION

APPLICATION	AB01:	CSS/PPS USER GUIDE
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SECTION	20:	CORPORATE OPERATIONS EXPENSE

4.06.1 CP03 contains the following function codes identified via TACCTFC:

101+++	102+++	103+++	104+++	105+++
106+++	107+++	108+++	115+++	116+++
118+++	119+++	1301++	1308++	1309
133+++	134+++	56E6++	56E7++	56E8++

4.06.2 CP03 is assigned to regulated/nonregulated based on CGA01.

ACCOUNT 6722 - EXTERNAL RELATIONS

5.01 Account 6722 contains costs incurred in maintaining relations with government, regulators, other companies and the general public. These costs include corporate image advertising, reviewing existing or pending legislation, preparing or presenting information for regulatory purposes, performing public relations activities, and administering other external relations, including negotiating contracts with telephone companies and other companies and administering investor relations.

5.02 The following inputs are used in this account:
CISSP
TACCTFC

5.03 Account 6722 consists of the following cost pools:

CP01	Direct Regulated/Nonregulated
CP02	Not Used
CP03	Marketing
CP04	General

5.04.1 CP01 is identified by the following function codes on the TACCTFC table:

044G	0440	050+++	052+++	053+++	054+++
070+++	071+++	071068	081+++	081061	081064
084+++	085+++	18T+++	180+++	242+++	
5CFF97	56C7++				

5.04.2 CP01 is directly assigned to regulated/nonregulated.

5.05 CP02 is not used.

DLH

Account

1 Traced Worksheet provide by Florida Commission to Data Request 5-064
Cost Pool Balances Agree /Disagree

5 BH 6723/1

2 Reviewed CAM procedure and compared with CSS/PPS User Guide

5 BH 6723/2

3 Trace and Test Allocation Basis and factors

*Compare the STW factor used to
= other other used and find errors*

4 Investigate fluctuations in pool balances.

No material fluct to invnt

Scope limitation.

*Due to no testing of the STW factor the reason
of the allocation to reg/mn allocation can not be determined*

*The use of the factor for this account does appear
reasonable.*

6723- Human Resources

Compare the CAM with the CCS/PPS Manual.

The CAM lists two cost pools one directly assigned with the other being allocated between Regulated / Nonregulated but on the I+W factor.

The CCS/PPS Manual has only one cost pool that is indirectly allocated to Reg / Nonregulated on the basis of the I+W factor.

BELLSOUTH
COST APPORTIONMENT TABLES
TABLE TEN

USCA PART 32 ACCT.	COST POOLS	BASIS FOR APPORTIONMENT TO COST POOLS	BASIS FOR APPORTIONMENT TO REGULATED/NONREGULATED	COST DEFINITION	COMMENTS
6721 Accounting and Finance (Cont)	Accounting Services - Investment Related	Identified from function codes	Relative investment value - (Accounts 2001 & 1220 excluding work in progress)	Indirectly Attributable	
	Financial Services and General Accounting Services	Identified from function codes	General Allocator	Unattributable	
6722 External Relations	Direct Regulated/ Nonregulated	Identified from function codes or billing system details	Directly assigned to regulated/ nonregulated	Directly Assignable	Includes the costs of regulated and nonregulated external relations functions such as coordination of CMI defense services and SNFA administration and support.
	External Relations - General	Identified from function codes	General Allocator	Unattributable	
	External Relations - Marketing	Identified from function codes	Marketing Allocator	Unattributable	
6723 Human Resources	Direct Regulated	Identified from function codes or billing system details	Directly assignable to regulated	Directly Assignable	<i>The is no DirT Cost pool - All cost</i>
	Other	Total 6723 expense less directly assigned	Follows total salaries and wages	Indirectly Attributable	<i>is Allocated on the general Allocated</i>
6724 Information Management	Direct Regulated	Identified from function codes or billing system details	Directly assigned to regulated	Directly Assignable	

BELLSOUTH CORPORATION
CHANGE FILED: 06/28/91

SECTION: VI
TABLE: 10
Page 2

APPLICATION	AB01:	CSS/PPS USER GUIDE
PART	9:	CSS INVESTMENT AND EXPENSE APPORTIONMENT
SECTION	20:	CORPORATE OPERATIONS EXPENSE

5.06.1 CP03 contains the following function codes identified via TACCTFC:

0310++ 033+++

5.06.2 CP03 is allocated to regulated/nonregulated based on CMA01.

5.07.1 CP04 contains the following function codes identified via TACCTFC:

030+++ 0311++ 0312++
56EA++ 56EB++ 56E9++

5.07.2 CP04 is allocated to regulated/nonregulated based on CGA01.

ACCOUNT 6723 - HUMAN RESOURCES

6.01 Account 6723 contains cost of performing personnel administration activities.

6.02 The following inputs are used in this account:

CISSP

6.03 Account 6723 consists of the following cost pools:

CP01 Human Resources

6.04.1 CP01 contains the entire account.

6.04.2 CP01 is allocated to regulated/nonregulated based on CSW16.

ACCOUNT 6724 - INFORMATION MANAGEMENT

7.01 Account 6724 contains costs incurred in planning, developing, testing, implementing and maintaining data bases and applications systems for general purpose computers.

7.02 The following inputs are used in this account:

CISSP
TACCTFC

7.03 Account 6724 consists of the following cost pools:

9.20.5

JAN 20 1993

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DETAIL OF REGULATED AND NONREGULATED DOLLARS
FOR YEAR-TO-DATE 1992
EXECUTED BYRD92 FOCEXEC ON 08/31/93 AT 12.24.30

ST	MAIN	CP	REGULATED	NONREGULATED	TOTAL
					95,299
FL	6563	02	85,262	10,037	1,656,233
		03	1,561,066	95,167	65,379
		04	61,792	3,587	736,114
		05	693,620	42,495	80,076
		09	78,068	2,008	0
		01	0	0	3,822,707
6564		01	3,670,747	151,960	9,772,325
6565		02	9,311,439	460,886	9,499,732
6611		01	9,287,336	212,395	51,389,851
		02	49,985,585	1,404,266	47,371
6612		01	47,371	0	1,060,757
		02	1,060,757	0	10,751,105
		03	10,684,112	66,994	15,531,075
		05	14,473,003	1,058,072	1,191,179
6613		01	1,142,193	48,986	20,154,498
		02	20,154,498	0	195,681
6621		01	195,674	6	58,039,042
		02	58,039,042	0	44,191,665
6622		01	43,836,785	354,881	5,523,280
6623		01	4,960,984	562,296	124,855,652
		02	122,919,837	1,935,815	276
		03	255	21	9,341,278
		04	9,341,250	27	64,439,132
		05	57,722,707	6,716,425	657,118
		06	636,556	20,562	1,166,709
6711		02	1,070,731	95,978	1,351,769
		03	1,251,644	100,125	7,458,394
		04	7,075,020	383,374	78
		05	78	0	4,662,483
		99	4,426,551	235,932	-4
6712		01	-4	0	3,660,530
		99	3,660,530	0	3,190,890
6721		01	3,165,543	25,346	30,299,869
		02	28,717,593	1,582,276	181
		03	181	0	12,044,587
		99	12,027,496	17,091	5,975,212
6722		01	5,630,846	344,366	4,495,569
		03	4,265,444	230,125	181
		04	181	0	27,606,665
		99	25,709,267	1,897,398	181
6723		01	181	0	700,516
		99	678,758	21,758	8,885,955
6724		01	8,754,343	131,612	9,811
		02	4,896	4,916	1,075,023
		03	1,075,023	0	17,133,002
		04	15,559,330	1,573,672	
		05			

Some - Det Regs 5-000
✓ Lia to FH prod molska

COMPANY: SBT
 TITLE: ANALYSIS OF ACCOUNTS BY *cost pools*
 PERIOD: 1992
 AUDITOR: THP
 DATE: 8/13/93
 WP: 42-8/10

ACCOUNT 5723 - HUMAN RESOURCES

CONTAINS COSTS OF PERFORMING PERSONNEL ADMINISTRATION ACTIVITIES.

1992 MONTH	<i>Human Res.</i>			<i>James + 10/10</i>					TOTAL REGULATED	TOTAL NON-REGULATED	TOTAL REG/NON-REG	% NON-REG
	COST POOL 01 REGULATED	NON-REGULATED	TOTAL	% NON-REG	COST POOL 99 REGULATED	NON-REGULATED	TOTAL	% NON-REG				
JANUARY	2,211,297.73	164,472.99	2,375,770.72	6.32%	37.00	0.00	37.00	0.00%	2,211,334.73	164,472.99	2,375,807.72	6.92%
FEBRUARY	1,604,739.68	124,016.45	1,808,756.13	6.86%	0.00	0.00	0.00	ERR	1,604,739.68	124,016.45	1,808,756.13	6.86%
MARCH	1,700,627.53	120,722.03	1,821,349.56	6.63%	61.00	0.00	61.00	0.00%	1,700,688.53	120,722.03	1,821,410.56	6.63%
APRIL	1,913,102.71	129,026.04	2,042,128.55	6.32%	5.00	0.00	5.00	0.00%	1,913,107.71	129,026.04	2,042,134.55	6.32%
MAY	1,990,967.99	133,227.32	2,124,195.31	6.27%	5.00	0.00	5.00	0.00%	1,990,972.99	133,227.32	2,124,200.31	6.27%
JUNE	1,993,611.71	128,941.94	2,122,553.65	6.07%	5.00	0.00	5.00	0.00%	1,993,616.71	128,941.94	2,122,558.65	6.07%
JULY	2,044,652.16	155,971.54	2,200,623.70	7.09%	216.00	0.00	216.00	0.00%	2,044,668.16	155,971.54	2,200,639.70	7.09%
AUGUST	2,064,470.40	166,578.09	2,231,048.29	7.47%	(216.00)	0.00	(216.00)	0.00%	2,064,254.40	166,578.09	2,230,833.29	7.47%
SEPTEMBER	2,690,445.94	209,000.09	2,899,446.03	7.21%	17.00	0.00	17.00	0.00%	2,690,462.94	209,000.09	2,899,463.03	7.21%
OCTOBER	2,713,550.35	204,052.19	2,917,602.54	6.99%	17.00	0.00	17.00	0.00%	2,713,567.35	204,052.19	2,917,619.54	6.99%
NOVEMBER	2,531,804.96	181,588.76	2,713,393.72	6.69%	17.00	0.00	17.00	0.00%	2,531,821.96	181,588.76	2,713,410.72	6.69%
DECEMBER	2,169,996.09	179,799.03	2,349,795.12	7.65%	17.00	0.00	17.00	0.00%	2,170,013.09	179,799.03	2,349,812.12	7.65%
	25,709,267.25	1,897,398.07	27,606,665.32	6.87%	181.00	0.00	181.00	0.00%	25,709,448.25	1,897,398.07	27,606,846.32	6.87%

27,606,846.32
 134,491
 100.002
 93-12

% COST POOL TO TOTAL POOLS 100.00% 0.00%

V = 225 to 5-064

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Conclusion

Acct. 672A - Information Management

Test of reg / non-reg allocation was done on annual basis with material differences noted. (see Hickerson workpapers).

It was explained that this could be caused by month to month fluctuations in the account and that we should test on a monthly basis. - Also Archie had included incorrect accounts in his analysis. I sampled May & Sept 1992 but still had material differences. the correct accounts were also used.

Not enough time was available to discuss with company to find out reasons why differences occur.

*Tied methodology for cost pools to RAM.

Mike Gaines

02

Total Acct 6211 - 6232

Reg	157,917,644	.9908
Non Reg	1,468,449	.0092
Total	159,386,093	100.000

Total 6724 CP2

8,885,952

Unreg 6211-6232 %

.0092

81,750

Per DR

131,612

<49,861>

08

Non Reg

18,671,558

Reg

236,915,541

2 OA allocations
⑤

1	2	3	MAY		SEPT	
			Reg	Non Reg	Reg	Non Reg
1						
2	6211	02	2150435	11	2909339	0
3		03	307320	0	307320	11
4	6212	02	4718266	356	3361645	1264
5		03	733	356	11541	249
6		04	59732	0	11033	6
7	6220	01	670585	0	25630	0
8	6231	01	49040	0	33574	0
9	6232	01	3003159	0	3003159	0
10		99	104	0	67	0
11						
12			4207297	3003	1075467	1220
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40	208					

4808 (84808) - Buff
8806 (88806) - Green

DETAIL OF REGULATED AND NONREGULATED DOLLARS
 FOR YEAR-TO-DATE 1992
 EXECUTED BYRD92 FOCREXEC ON 08/31/93 AT 12.24.30

ST	MAIN	CP	REGULATED	NONREGULATED	TOTAL
FL	6124	02	4,716,231	38,216	4,754,448
		03	4,817	5,163	9,980
		04	2,700,439	0	2,700,439
		05	15,554,613	1,622,894	17,177,508
		06	1,250,102	44,577	1,294,679
		07	19,424,962	601,352	20,026,314
		08	10,565,798	807,168	11,372,966
		10	6,295,689	325,579	6,621,268
		11	11,460,973	748,343	12,209,316
		99	13,346	0	13,346
6211	02		30,572,016	88	30,572,104
	03		4,238,442	11	4,238,454
6212	02		58,202,930	1,467,305	59,670,235
	03		9,485	4,446	13,931
	04		6,380,985	60	6,381,046
	05		26,768	539	27,307
6220	01		3,139,565	0	3,139,565
6231	01		720,464	0	720,464
6232	01		54,622,824	0	54,622,824
	99		4,165 / 157,917,644	0 / 1,468,449	4,165
6311	01		153,232	0	153,232
6341	01		1,137,039	1,824	1,138,864
6351	01		15,966,955	0	15,966,955
6362	01		23,243,571	41,004,513	64,248,084
6411	01		7,046,181	0	7,046,181
6421	01		80,327,576	0	80,327,576
6422	01		18,395,206	0	18,395,206
6423	01		134,627,545	0	134,627,545
6424	01		84,360	0	84,360
6426	01		1,447,956	0	1,447,956
6431	01		72,692	0	72,692
6441	01		2,550,348	0	2,550,348
6512	01		939,079	40,395	979,474
	02 -		2,534,518	152,158	2,686,677
6531	01 -		10,291,156	51,652	10,342,808
	99		921	0	921
6532	01		-584,788	791,628	206,841
	02		11,822,253	25,539	11,847,792
	03		16,322,121	0	16,322,121
6533	01		32,717,217	0	32,717,217
	02		29,736,473	18,607,252	48,343,725
	03		8,373	238	8,611
6534	02 -		997,792	5,033	1,002,826
	03 -		23,283,213	212,053	23,495,266
	04 -		5,890,828	0	5,890,828
	05 -		41,856,124	0	41,856,124

6724 - Information Management

Cost Pool 02 allocated to Accts. 6112-6232

Acct 6112-6232	Reg 1992	320,708,479	97.42%
	Non Reg 1992	8,496,706	2.50%

Cost Pool 02 $8,885,952 \times 2.50\% = 222,149$ non reg
Non reg per DE #5-064 $\frac{131,612}{97,645}$

- ① why the difference? Month to month variation in allocation factors - the test was done on annual basis which does not consider month to month fluctuations
- ② what is CISSP? Corporate Interface Selection Separation Process
TACCTFC? Account/Function code
↳ this is a table name
- ③ Repeat this 6112-6232 s/o 6211-6232

ACCOUNT 6724 - INFORMATION MANAGEMENT

- 7.01 Account 6724 contains costs incurred in planning, developing, testing, implementing and maintaining data bases and applications systems for general purpose computers.
- 7.02 The following inputs are used in this account:
CISSP
TACCTFC
- 7.03 Account 6724 consists of the following cost pools:

9.20.5

JAN 20 1993

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F01R05H 000756

APPLICATION AB01: CSS/PPS USER GUIDE
 PART 9: CSS INVESTMENT AND EXPENSE APPORTIONMENT
 SECTION 20: CORPORATE OPERATIONS EXPENSE

CP01 General Support Related
 CP02 COE Related
 CP03 Terminal Equipment Related
 CP04 Cable and Wire Related
 CP05 Plant Nonspecific Related
 CP06 Customer Related Marketing
 CP07 Customer Related Other
 CP08 Corporate Related
 CP09 Not Used
 CP10 General Costs

7.04.1 CP01 contains the following FCs:

57A6++

7.04.2 CP01 is allocated to regulated/nonregulated based on Accounts 6112 through 6123.

7.05.1 CP02 contains the following FCs:

57AD++

7.05.2 CP02 is allocated to regulated/nonregulated based on Accounts 6211 through 6232.

7.06.1 CP03 contains the following FCs:

57AL++

7.06.2 CP03 is allocated to regulated/nonregulated based on Accounts 63XX.

7.07.1 CP04 contains the following FCs:

57AT++

7.07.2 CP04 is allocated to regulated/nonregulated based on Accounts 6411 through 6441.

7.08.1 CP05 contains the following FCs:

57BD++ 57BL++ 57B6++

7.08.2 CP05 is allocated to regulated/nonregulated based on Accounts 6511, 6512 CP02, 6530, 6531 CP01, and 6534 of the prior month.

7.09.1 CP06 contains the following FCs:

57BT++

9.20.6

JAN 20 1993

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FAIRFAX 000757

APPLICATION AB01: CSS/PPS USER GUIDE
 PART 9: CSS INVESTMENT AND EXPENSE APPORTIONMENT 727
 SECTION 20: CORPORATE OPERATIONS EXPENSE

7.09.2 CP06 is allocated to regulated/nonregulated based on Accounts 6611 through 6613, excluding Account 6612 CP01.

7.10.1 CP07 contains the following FCs:

57C6++

7.10.2 CP07 is allocated to regulated/nonregulated based on Accounts 6621 through 6623.

7.11.1 CP08 contains the following FCs:

57CD++

7.11.2 CP08 is assigned to regulated/nonregulated based on Accounts 67XX of the prior month excluding Account 6724.

7.12.1 CP10 contains the following:

FCS 1550++
 SPFCs 5A3M++ 55C1++ 5525++ 56C9++ 56EF++
 56EG++ 56EH++ 57CL++

7.12.2 CP10 is allocated to regulated/nonregulated based on Account 6724 CP01 through CP08.

	W. P. No.	
	ACCOUNTANT	
6724	DATE	

tied to cost pools in CAM

6724

W. P. No.	
ACCOUNTANT	
DATE	

	1992	1992
	Regulated	Non Regulated
Information Management 6724	8754349	131410
✓ 05	1556788	1523422
07	14852729	463212
08	7298504	616328
COP 02 Allocated 6112-6330		
Total - Act 6112-6330	320788479	8496906
% non regulated		2.58%
Total 6724	8,829,953	
Charge 6112-6330	2688	
Per. Det. Reg.	329,257	
Acceptance	131,612	
	97,676	
		used in other accounts
COP 05		
Allocation Basis		
6511	0	0
6512 02	2504518	152159
6530	0	0
6531	10291156	51652
6534	86700123	9888135
	99526597	10091949
Total Alloc	109,618,541	
Chargeable	10,091,949	
% Chargeable	9.2%	
Total COP 05	17,133,002	
% Charge	9.21%	
Computer Costs	1,577,999	
Per. Det. Reg.	1,523,672	
D.P. Person	4,277	

	Resident	Non-Resident
Interest		
Continued		
07	14,852,770	4,370,2
Allocation		
Div 6620	20,859,678	4
6625	58,037,642	0
6625	738,781,219	75,674,65
	317,171,038	9,967,998
Total	326,779,600	
Complete	9,967,998	
% complete	3.05%	
Total	15,316,416	
% complete	293%	
Complete	448,773	
Per report	463,722	
x	14,937	
Cost		
07	7,297,587	21,621
Allocation		
6710	10,034,023	60,003
6710	4,476,847	1,235,000
6721	35,943,707	1,007,000
6721	21,920,000	581,000
6725	25,907,707	1,277,000
6725	8,047,572	6,070,000
6725	9,807,000	173,000
7127	11,424,000	257,000
6725	109,855,670	6,710,000
	26,715,500	8,779,000
Total		
Complete		
% complete		
Total		

APPLICATION	AB01:	CSS/PPS USER GUIDE
PART	9:	CSS INVESTMENT AND EXPENSE APPORTIONMENT
SECTION	20:	CORPORATE OPERATIONS EXPENSE

5.06.1 CP03 contains the following function codes identified via TACCTFC:

0310++ 033+++

5.06.2 CP03 is allocated to regulated/nonregulated based on CMA01.

5.07.1 CP04 contains the following function codes identified via TACCTFC:

030+++ 0311++ 0312++
56EA++ 56EB++ 56E9++

5.07.2 CP04 is allocated to regulated/nonregulated based on CGA01.

ACCOUNT 6723 - HUMAN RESOURCES

6.01 Account 6723 contains cost of performing personnel administration activities.

6.02 The following inputs are used in this account:

CISSP

6.03 Account 6723 consists of the following cost pools:

CP01 Human Resources

6.04.1 CP01 contains the entire account.

6.04.2 CP01 is allocated to regulated/nonregulated based on CSW16.

ACCOUNT 6724 - INFORMATION MANAGEMENT

7.01 Account 6724 contains costs incurred in planning, developing, testing, implementing and maintaining data bases and applications systems for general purpose computers.

7.02 The following inputs are used in this account:

CISSP
TACCTFC

7.03 Account 6724 consists of the following cost pools:

9.20.5

JAN 20 1993

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APPLICATION	AB01:	CSS/PPS USER GUIDE
PART	9:	CSS INVESTMENT AND EXPENSE APPORTIONMENT
SECTION	20:	CORPORATE OPERATIONS EXPENSE

CP01	General Support Related
CP02	COE Related
CP03	Terminal Equipment Related
CP04	Cable and Wire Related
CP05	Plant Nonspecific Related
CP06	Customer Related Marketing
CP07	Customer Related Other
CP08	Corporate Related
CP09	Not Used
CP10	General Costs

7.04.1 CP01 contains the following FCs:

57A6++

7.04.2 CP01 is allocated to regulated/nonregulated based on Accounts 6112 through 6123.

7.05.1 CP02 contains the following FCs:

57AD++

7.05.2 CP02 is allocated to regulated/nonregulated based on Accounts 6211 through 6232.

7.06.1 CP03 contains the following FCs:

57AL++

7.06.2 CP03 is allocated to regulated/nonregulated based on Accounts 63XX.

7.07.1 CP04 contains the following FCs:

57AT++

7.07.2 CP04 is allocated to regulated/nonregulated based on Accounts 6411 through 6441.

7.08.1 CP05 contains the following FCs:

57BD++ 57BL++ 57B6++

7.08.2 CP05 is allocated to regulated/nonregulated based on Accounts 6511, 6512 CP02, 6530, 6531 CP01, and 6534 of the prior month.

7.09.1 CP06 contains the following FCs:

57BT++

APPLICATION	AB01:	CSS/PPS USER GUIDE	
PART	9:	CSS INVESTMENT AND EXPENSE APPORTIONMENT	727
SECTION	20:	CORPORATE OPERATIONS EXPENSE	

7.09.2 CP06 is allocated to regulated/nonregulated based on Accounts 6611 through 6613, excluding Account 6612 CP01.

7.10.1 CP07 contains the following FCs:

57C6++

7.10.2 CP07 is allocated to regulated/nonregulated based on Accounts 6621 through 6623.

7.11.1 CP08 contains the following FCs:

57CD++

7.11.2 CP08 is assigned to regulated/nonregulated based on Accounts 67XX of the prior month excluding Account 6724.

7.12.1 CP10 contains the following:

FCs	1550++				
SPFCs	5A3M++	55C1++	5525++	56C9++	56EF++
	56EG++	56EH++	57CL++		

7.12.2 CP10 is allocated to regulated/nonregulated based on Account 6724 CP01 through CP08.

ACCOUNT 6725 - LEGAL

8.01 Account 6725 costs include the pay and expenses of employees responsible for providing legal services. Legal services include coordinating and conducting litigation, providing guidance on regulatory and labor matters, preparing, reviewing and filing patents and contracts, interpreting legislation, and miscellaneous services such as court costs, filing fees, cost of outside council, depositions, transcripts and witnesses.

8.02 The following inputs are used in this account:

CISSP
TACCTFC

8.03 Account 6725 consists of the following cost pools:

CP01	Not Used
CP02	Direct Regulated/Nonregulated
CP03	Law Library and Report Staff
CP04	Other Law
CP05	Corporate Matters
CP06	Labor and Personnel Matters

9.20.7

JAN 20 1993

NOTICE: NOT FOR USE OR DISCLOSURE OUTSIDE
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DETAIL OF REGULATED AND NONREGULATED DOLLARS
FOR YEAR-TO-DATE 1992
EXECUTED BYRD92 FOCEXEC ON 08/31/93 AT 12.24.30

ST	MAIN	CP	REGULATED	NONREGULATED	TOTAL
FL	6563	02	85,262	10,037	95,299
		03	1,561,066	95,167	1,656,233
		04	61,792	3,587	65,379
		05	693,620	42,495	736,114
		09	78,068	2,008	80,076
	6564	01	0	0	0
	6565	02	3,670,747	151,960	3,822,707
	6611	01	9,311,439	460,886	9,772,325
		02	9,287,336	212,395	9,499,732
	6612	01	49,985,585	1,404,266	51,389,851
		02	47,371	0	47,371
		03	1,060,757	0	1,060,757
		05	10,684,112	66,994	10,751,105
	6613	01	14,473,003	1,058,072	15,531,075
		02	1,142,193	48,986	1,191,179
	6621	01	20,154,498	0	20,154,498
		02	195,674	6	195,681
	6622	01	58,039,042	0	58,039,042
	6623	01	43,836,785	354,881	44,191,665
		02	4,960,984	562,296	5,523,280
		03	122,919,837	1,935,815	124,855,652
		04	255	21	276
		05	9,341,250	27	9,341,278
		06	57,722,707	6,716,425	64,439,132
	6711	02	636,556	20,562	657,118
		03	1,070,731	95,978	1,166,709
		04	1,251,644	100,125	1,351,769
		05	7,075,020	383,374	7,458,394
		99	78	0	78
	6712	01	4,426,551	235,932	4,662,483
		99	-4	0	-4
	6721	01	3,660,530	0	3,660,530
		02	3,165,543	25,346	3,190,890
		03	28,717,593	1,582,276	30,299,869
		99	181	0	181
	6722	01	12,027,496	17,091	12,044,587
		03	5,630,846	344,366	5,975,212
		04	4,265,444	230,125	4,495,569
		99	181	0	181
	6723	01	25,709,267	1,897,398	27,606,665
		99	181	0	181
	6724	01	678,758	21,758	700,516
		02	8,754,343	131,612	8,885,955
		03	4,896	4,916	9,811
		04	1,075,023	0	1,075,023
		05	15,559,330	1,573,672	17,133,002

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DETAIL OF REGULATED AND NONREGULATED DOLLARS
FOR YEAR-TO-DATE 1992
EXECUTED BYRD92 FOCEXEC ON 08/31/93 AT 12.24.30

ST	MAIN	CP	REGULATED	NONREGULATED	TOTAL
FL	6724	06	1,496,091	53,587	1,549,678
		07	14,852,774	463,712	15,316,486
		08	7,298,534	616,328	7,914,862
		10	8,324,320	480,183	8,804,502
		99	425	0	425
	6725	02	1,520,450	5,330,836	6,851,286
		03	432,457	419,455	851,912
		04	4,948,074	263,055	5,211,129
		05	157,059	8,412	165,471
		06	593,236	43,610	636,846
		07	72,046	564	72,610
		08	325,220	24,357	349,577
		99	30	0	30
	6726	01	6,411,181	80,386	6,491,568
		02	2,623,771	0	2,623,771
		03	805,448	398,943	1,204,391
		04	108,678	4,190	112,868
		99	108	0	108
	6727	01	8,891,848	111,945	9,003,793
		03	2,532,343	142,849	2,675,192
		99	70	0	70
	6728	02	23,219,210	1,695,831	24,915,041
		03	6,090,679	251,126	6,341,805
		04	77,473,517	4,341,771	81,815,288
		05	3,072,278	621,655	3,693,933
		99	684	0	684
	7150	03	-1,433	-118	-1,551
	7160	01	92,118	24	92,142
	7210	01	-23,536,115	-95,676	-23,631,791
	7220	01	164,979,356	-13,821,815	151,157,541
		99	426,586	0	426,586
	7230	01	31,199,630	-2,669,584	28,530,046
		99	53,278	0	53,278
	7240	01	59,225,678	0	59,225,678
		02	104,099,915	814,614	104,914,529
		03	30,733	1,767	32,500
		99	146,926	0	146,926
	7250	01	12,035,138	675,995	12,711,133
		02	-33,671,227	590,644	-33,080,583
	7310	01	0	-78	-78
	7320	01	0	-16,589,507	-16,589,507
	7340	01	-1,924,032	-29,423	-1,953,455
	7360	01	0	-312,046	-312,046
	7370	01	4,932,658	1,443,084	6,375,742
		02	5,018,528	283,471	5,301,999
	7420	60	-353,497	0	-353,497

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Leaf 6725

Tested the allocate of cost pool 03 using the
annual volume from 5-064 for cost pool
6725 - 02, 05, 06, 07, 08. The result indicate
a miss of \$151,011.

When computed using monthly data the
allocate agree for every month except December 92 when
the miss a miss of \$934.

Due to the fluctuation in the monthly amount
recorded in the different pools and the fluctuation of
the factor for the various pools, the allocation based on
of the totals for the year will not give the
same result of using factor developed monthly.

The monthly allocate of cost pool 03 is not
materially mis stated.

Cost Pool 04 - General Allocate - Degree would
allocate cost based on General Allocate.

Cost Pool 06 - Did not compute the SW factor.
Did compare with the allocate of other
pools allocate with SW. Agree.

11/16/93 Response to oral request at 11/17/93 Conference
call with Stephen Pella

The \$989,000 identified as a reclassification in December
was not a reclassification. It was for actual vouchers
related to the trust unit law cost.

In December there was a \$424,152 reclassification
for FIC on matters a \$25,729 reclassification for B5T
Headquarters legal cost.

In November there was a \$830,800 Reclassification
of 1991 Legal expense that had been improperly billed
to Monroville operation. There was an additional \$901,439
worth of vouchers for trust unit legal cost that had
not been previously recorded as well as \$126,000 for supplies
etc that had not been previously recorded. This
adjustment was taken from the regular portion of cost pool 04.

This reclassification has a direct impact on
the cost allocation of the other pool which is not
in part on the pool.

Account

1 Traced Worksheet provide by Florida Commission to Data Request 5-064
Cost Pool Balances Agree /Disagree

S AH 6725-2

2 Reviewed CAM procedure and compared with CSS/PPS User Guide

S AH 6725 - 3

3 Trace and Test Allocation Basis and factors

S AH 6725 - 4

4 Investigate fluctuations in pool balances.

S AH 6725 - 4

Southern Bell Tel. & Tel. Co.
FPSC Docket No. 920260-TL
Audit
Date: 11/16/93
Oral Request
Page 1 of 1

Request: Please provide the adjustment made in 1992 in account 6725 which corrected legal costs for inside wire.

Response: A CSS reclass entry of \$498,781 was recorded in December 1992 to reclassify Inside Wire associated lawsuit expenses from Account 6725 CP02 - Direct Regulated to Account 6725 CP02 Product 104 (Inside Wire). This adjustment reclassifies salary and vouchered expenses incurred in BST Headquarters, TN, MS and LA during 1992 associated with the inside wire lawsuits.

The BST Headquarters amount is \$98,428 (which represents salaries and wages) and was spread to all 9 states as follows:

AL	\$ 8,337
KY	4,843
LA	9,794
MS	5,758
TN	11,152
FL	25,729
GA	17,008
NC	9,469
SC	6,338

In addition, TN reclassified \$184,241; LA \$68,564 and MS \$147,548. The amounts for TN, LA and MS include expenses incurred by BST Legal personnel and expenses billed to BST from outside attorneys.

In the 11/4/93 conference in explaining on increase in A/C 6725 CP02 for December 1992, it was said that a \$989 reclass from reg to nonreg was made. The \$989 was not a reclass but actual vouchers incurred. The reclass pertains to the amounts mentioned above.

Date Provided: November 16, 1993

Fla

Total	498,781	98,428
TN	(184,241)	25,729
LA	(68,564)	<hr/>
MS	(147,548)	124,157
Fla		<hr/>
		98,428

APPLICATION AB01: CSS/PPS USER GUIDE
 PART 9: CSS INVESTMENT AND EXPENSE APPORTIONMENT
 SECTION 20: CORPORATE OPERATIONS EXPENSE

CP07 Property Matters
 CP08 Operating Matters

8.04 CP01 is not used.

8.05.1 CP02 is identified by function code via the TACCTFC table.

0100++	0104++	010468	0164	016402	
016403	016404	016406	016407	016408	016410
016423	016432	016447	016449	016450	016461
016464	016466	080+++	0810++	5CFG97	

8.05.2 CP02 is assigned to regulated/nonregulated based on the products reported on CISSP detail.

8.06.1 CP03 contains the following function codes identified by TACCTFC:

014+++ 015+++

8.06.2 CP03 is allocated to regulated/nonregulated based on Account 6725 CP02, CP05, CP06, CP07, and CP08.

8.07.1 CP04 contains the following function codes identified via TACCTFC:

01TG++	0107++	011+++	0110++	0117++	0161++
016488	0167++	019+++	56EJ++	56EK++	56EL++

8.07.2 CP04 is allocated to regulated/nonregulated based on CGA01.

8.08.1 CP05 contains the following function codes identified via TACCTFC:

012+++ 018+++

8.08.2 CP05 is allocated to regulated/nonregulated based on Accounts 67XX excluding Accounts 6723 and 6725.

8.09.1 CP06 contains JFC 013+++.

8.09.2 CP06 is allocated to regulated/nonregulated based on CSW16.

8.10.1 CP07 contains JFC 017+++.

8.10.2 CP07 is allocated to regulated/nonregulated based on Accounts 2001 through 2004, Account Types 1, 2, 3, and 6.

APPLICATION AB01: CSS/PPS USER GUIDE
 PART 9: CSS INVESTMENT AND EXPENSE APPORTIONMENT
 SECTION 20: CORPORATE OPERATIONS EXPENSE

731

8.11.1 CP08 contains the following function codes identified via TACCTFC:

0101++ 0102++ 0103++

8.11.2 CP08 is assigned to regulated/nonregulated based on Accounts 62XX, 63XX, 64XX, 65XX, and 66XX excluding Accounts 656X.

ACCOUNT 6726 - PROCUREMENT

9.01 Account 6726 costs include the procuring of material and supplies, including office supplies. These costs represent analyzing and evaluating suppliers' products, selecting appropriate suppliers, negotiating supply contracts, placing purchase orders, expediting and controlling orders placed for material, developing standards for material purchased and administering vendor or user claims.

9.02 The following inputs are used in this account:

CISSP
TACCTFC

9.03 Account 6726 consists of the following cost pools:

CP01 Plant Support - COE
 CP02 Plant Support - Cable and Wire Facilities
 CP03 Plant Support - Other
 CP04 Other
 CP05 Direct Regulated/Nonregulated

9.04.0 If possible, dollars are identified to cost pool via function codes. The remaining amount is allocated to cost pool based on a ratio developed from CISSP. To develop each cost pools relative portion, records are extracted from CISSP by EXTC. The amounts are summed by SRC, then grouped into four categories representing CP01-CP04. Ratios are computed to determine the relative amount of each cost group to the total.

The EXTCS used to identify the CISSP records to extract are as follows: 523, 584, 586, 587, 621, 653, 678, 691, 61E, 61F, and 61G.

The SRCs associated with the four cost pool groups are:

CP01 = SRCs 1220.41XX, 22XX.XXXX, 62XX:XXXX; and

9.20.9

JAN 20 1993

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 BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

F01K05M 000760

BELLSOUTH
 COST APPORTIONMENT TABLES
 TABLE TEN

5 AH 025 13
 1/24

USOA PART 32 ACCT.	COST POOLS	BASIS FOR APPORTIONMENT TO COST POOLS	BASIS FOR APPORTIONMENT TO REGULATED/NONREGULATED	COST DEFINITION	COMMENTS
6724 Information Management (Cont)	Customer Related - Other	Identified from function codes	Follows the customer related - other expenses (Accounts 66XX excluding 6611, 6612 & 6613 & expenses associated with leased to others)	Indirectly Attributable	
	Corporate Related	Identified from function codes	Follows the corporate related expenses (67XX Accounts excluding Account 6724 & expenses associated with leased to others)	Indirectly Attributable	
	General Costs	Expenses not specifically identifiable to a particular function	Follows the composite assignment to regulated/nonregulated for all of the other cost pools in this account excluding leased to others	Indirectly Attributable	
6725 Legal	Direct Regulated/ Nonregulated 02	Identified from function codes or billing system details	Directly assigned to regulated/ nonregulated	Directly Assignable	Includes the cost of legal services directly reported to regulated/ nonregulated functions based on payroll coding, exemption time reporting and voucher coding.
	Corporate Matters 05	Identified from function codes	Follows Corporate Operations expenses (67XX) excluding Legal (6725) and Human Resources (6723)	Indirectly Attributable	
	Labor and Personnel Matters 06	Identified from function codes	Follows total salaries and wages	Indirectly Attributable	
	Property Matters 07	Identified from function codes	Relative investment in Accounts 2001-2004	Indirectly Attributable	

S AH 6725 73 A

BELLSOUTH
COST APPORTIONMENT TABLES
TABLE TEN

USOA PART 32 ACCT.	COST POOLS	BASIS FOR APPORTIONMENT TO COST POOLS	BASIS FOR APPORTIONMENT TO REGULATED/NONREGULATED	COST DEFINITION	COMMENTS
6725 Legal (Cont)	Operating Matters 09	Identified from function codes	Follows expenses in 62XX-66XX accounts excluding depreciation (656X)	Indirectly Attributable	
03	Law Library and Support Staff	Identified from function codes	Follows the composite assignment to regulated/nonregulated of all the other assignable or attributable cost pools in this account	Indirectly Attributable	
	Other Legal 09	Identified from function codes	General Allocator	Unattributable	
6726 Procurement	Direct Regulated/ Nonregulated	Identified from function codes or billing system details	Directly assigned to regulated/ nonregulated	Directly Assignable	Includes the cost of procurement directly reported to regulated/nonregulated functions.
	Plant Support - COE	Assigned to cost pools based on COE material purchased or function codes	Follows the current use of the central office investment and expense accounts (Accounts 22XX and 62XX)	Indirectly Attributable	
	Plant Support - OSP	Assigned to cost pools based on materials issued from inventory and material purchased or function codes	Follows the current use of the outside plant investment and expense accounts. (Accounts 24XX and 64XX)	Indirectly Attributable	
	Plant Support - Other	Assigned to cost pools based on materials issued from inventory and material purchased or function codes	Follows the current use of plant specific investment and expense accounts, excluding COE, OSP and CPE (Accounts 21XX, 23XX, 61XX, and 63XX)	Indirectly Attributable	

BELLSOUTH CORPORATION
CHANGE FILED: 06/28/91

✓ Agree with CS/AD's *[Signature]*

SECTION: VI
TABLE: 10
Page 5

Account 6723
Cost Pool 03

Competition of Cost Pool 03 allocated.

5 AH 6725/R P 3

Month	Cost Pool 02				Cost Pool 05		
	Regulated	Non Regulated	Total	%Nonreg	Regulated	Non Regulated	Total
1	142,979	19,916	162,895	12.23%	11,991	775	12,766
2	215,954	102,917	318,871	32.21%	21,539	1,230	22,769
3	219,971	239,829	459,800	52.54%	14,910	990	15,900
4	199,951	255,951	455,902	60.50%	11,995	722	12,717
5	131,758	122,954	254,712	48.27%	11,910	905	12,815
6	99,947	94,991	194,938	48.99%	10,222	914	11,136
7	(17,977)	374,470	356,493	104.76%	12,371	987	13,358
8	219,713	67,923	287,636	24.30%	24,139	1,149	25,288
9	107,299	499,910	607,209	81.12%	12,115	999	13,114
10	112,190	1,999,725	2,111,915	94.42%	12,799	919	13,718
11	99,940	351,499	451,439	78.03%	10,704	922	11,626
12	44,999	1,353,799	1,408,798	99.81%	3,279	172	3,451
	1,929,492	5,339,935	7,269,427	77.91%	197,991	9,413	207,404

Cost Pool 06				Cost Pool 07			
Regulated	Non Regulated	Total	%Nonreg	Regulated	Non Regulated	Total	
99,942	3,797	103,739	6.92%	4,992	39	5,031	
129,199	9,439	138,638	6.89%	9,491	99	9,590	
34,997	2,495	37,492	6.63%	5,243	39	5,282	
49,994	2,792	52,786	6.32%	5,911	42	5,953	
93,799	3,999	97,798	6.27%	5,994	44	6,038	
39,992	2,995	42,987	6.99%	9,273	92	9,365	
93,999	4,199	98,198	7.09%	9,119	49	9,168	
49,992	3,793	53,785	7.47%	17,449	149	17,598	
39,329	3,995	43,324	7.21%	9,799	99	9,898	
35,299	2,992	38,291	6.99%	9,993	99	10,092	
33,979	2,439	36,418	6.99%	4,472	39	4,511	
37,922	3,999	41,921	7.99%	(4,999)	(41)	(5,040)	
	993,235	43,911	937,146	6.99%	72,947	994	73,941

Cost Pool 08				Total				
Regulated	Non Regulated	Total	%Nonreg	Regulated	Non Regulated	Total	%Nonreg	
29,994	1,944	31,938	6.31%	229,499	29,432	258,931	9.99%	
37,329	2,499	39,828	6.27%	499,429	119,925	619,354	22.99%	
29,949	1,993	31,942	6.39%	399,151	244,993	644,144	44.94%	
39,771	2,951	42,722	6.29%	299,993	291,129	591,122	89.99%	
29,133	1,992	31,125	6.99%	229,473	129,954	359,427	36.99%	
29,193	2,173	31,366	6.99%	177,197	99,419	276,616	36.79%	
29,999	2,199	32,198	7.09%	99,997	291,297	391,294	81.97%	
79,991	9,944	89,935	6.92%	373,999	79,194	453,193	17.29%	
27,943	2,329	30,272	7.71%	199,944	499,999	699,943	79.72%	
199,279	19,999	219,278	7.99%	391,399	1,919,999	2,311,398	84.13%	
(199,939)	(12,992)	(212,931)	7.22%	(19,943)	941,972	922,029	109.94%	
(19,943)	(1,999)	(21,942)	5.99%	93,919	1,399,927	1,493,846	99.92%	
	329,229	24,397	353,626	6.97%	2,999,919	9,497,799	12,497,718	99.99%

Recomputed %Nonreg	Cost Pool 03			Recomputed balance	491,923.2
	Total	NonReg	Regulated		
9.99%	92,999	9,299	102,298	Reported Balance	499,497.4
22.99%	93,249	29,992	123,241		994,1999
44.94%	91,919	39,939	131,858		
89.99%	99,994	99,999	199,993		
99.99%	91,792	29,499	121,291		
93.79%	73,919	24,399	98,318		
81.97%	97,494	99,329	196,823		
17.29%	94,299	11,199	105,498		
79.72%	79,397	94,999	174,396		
84.13%	9,999	9,942	19,941		
109.94%	92,991	99,919	192,910		
99.92%	99,944	99,923	199,867		
	991,912	429,399	1,421,311		

*The recomputed allocated
factor agreed with the
used for each month except
December 1972
The mpt of the diff is
\$ 934.*

Leg. 1 8925 83
 03 432457 419255 CAP, S, G, P
 04 499974 263185 Reg/Per by CDE-100

Locations of Cont. Pubs. recorded in cont. Aul. 02, 05, 06, 07, 08
 CP 03
 Base 00 1320426 5350904
 05 157059 8412
 06 59523 43610
 07 7204 607
 08 22522 21351
 2669981 5407078

Total Base 5076798
 Unregulated 5407772
 % Unregulated 28.96%

Total 10484570

Annual Change will not produce the same results as in previous years due to fluctuations in the number of pools and the number of parties.

DETAIL OF REGULATED AND NONREGULATED DOLLARS FOR YEAR-TO-DATE 1992 EXECUTED BYRDS2 FOCEKBC ON 08/31/93 AT 12.24.30

ST	MAIN	CP	REGULATED	NONREGULATED	TOTAL
FL	6724	06	1,496,091	53,587	1,549,678
		07	14,852,774	463,712	15,316,486
		08	7,298,534	616,328	7,914,862
		10	8,324,320	480,183	8,804,502
		99	425	0	425
	6725	02	1,520,450	5,330,836	6,851,286
		03	432,457	419,455	851,912
		04	4,948,074	263,055	5,211,129
		05	157,059	8,412	165,471
		06	593,236	43,610	636,846
		07	72,046	564	72,610
		08	325,220	24,357	349,577
		99	30	0	30
	6726	01	6,411,181	80,386	6,491,568
		02	2,623,771	0	2,623,771
		03	805,448	0	805,448
		04	108,678	398,943	1,204,391
		99	108	4,190	112,868
	6727	01	8,891,848	0	8,891,848
		03	2,532,343	111,945	2,644,288
		99	70	142,849	212,819
	6728	02	23,219,210	0	23,219,210
		03	6,090,679	1,695,831	7,786,510
		04	77,473,517	251,126	77,724,643
		05	3,072,278	4,341,771	7,414,049
		99	684	621,655	1,205,639
	7150	03	-1,433	0	-1,433
	7160	01	92,118	-118	92,000
	7210	01	-23,536,115	24	-23,536,091
	7220	01	164,979,356	-95,676	164,883,680
		99	426,586	-13,821,815	-13,395,229
	7230	01	31,199,630	0	31,199,630
		99	53,278	-2,669,584	-2,136,306
	7240	01	59,225,678	0	59,225,678
		02	104,099,915	0	104,099,915
		03	30,733	814,614	845,347
		99	146,926	1,767	1,916,693
	7250	01	12,035,138	0	12,035,138
		02	-33,671,227	675,995	-33,000,232
	7310	01	0	590,644	590,644
	7320	01	0	-78	-78
	7340	01	0	-16,589,507	-16,589,507
	7360	01	-1,924,032	-29,423	-1,953,455
	7370	01	0	-312,046	-312,046
		02	4,932,658	1,443,084	6,375,742
	7420	60	5,018,528	283,471	5,301,999
			-353,497	0	-353,497

Source - Dir. Reg. 5.064
 V. Ogden with Paul...

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Account 6728

1 Traced Worksheet provide by Florida Commission to Data Request 5-064
Cost Pool Balances Agree /Disagree

Agreed ✓ S-AH/6728

2 Reviewed CAM procedure and compared with CSS/PPS User Guide

✓ Agreed S-AH 6728-4
S-AH 6728-5

3 Trace and Test Allocation Basis and factors

S AH 6728-6

4 Investigate fluctuations in pool balances.

S AH 6728-2

The basis for the allocation appear reasonable.

However, the General Allocation was not duplicated.
The factor used was consistent with other accounts
allocated on this basis.

Same for the Salary and wage allocation

The factor used to allocate cost pool 03 -
Salary and wage factor for 1987 was compared with WPSAH/6728-6
previous years. It appears to be reasonable.

One adjustment was found to have gone to
the wrong cost pool. This resulted in an under statement
of regulated operation of approximately \$66,000. No adjustment
necessary due to magnitude. The adjustment went to cost pool 05
instead of cost pool 04. WPSAH/6728-

The factors used to allocate the cost pools appear reasonable.
This is based on the description of the accounts as identified in
the Company's Accounting Manual. The accounts were not
tested for compliance with the Manual.

657
 Company of Flu work start
 to Date - Regs - 5-064 1992

SPH 027-6

Account 6728

Cost Pool 02

	REG	NonREG	Total
6728.11	6,115,154	450,160	6,565,314
6728.12	903,640	64,161	967,801
6728.13	(6,391,211)	(455,831)	(6,847,042)
6728.14	22,429,238	1,622,627	24,051,865
6728.161	74	6	80
6728.19	162,315	14,708	177,023
total	23,219,211	1,695,830	24,915,041

Cost Pool 04

	REG	NonREG	Total
6728.3	1,358,321	73,796	1,432,117
6728.4	4,724,884	262,253	4,987,137
6728.5	25,934,219	1,421,873	27,356,092
6728.71	40,849,267	2,318,096	43,167,363
6728.72	(1,127,204)	(72,026)	(1,199,230)
6728.9	5,734,031	337,778	6,071,809
total	77,473,518	4,341,770	81,815,288

Cost Pool 05

	REG	NonREG	Total
6728.9	(1,049,941)	621,655	(428,286)
6728.8	1,858,392	0	1,858,392
6728.2	2,263,827	0	2,263,827
total	3,072,278	621,655	3,693,933

Cost Pool 03 - 3.96% Frozen 1987
 Stw Factor being used.
 Trend the Factor to 1991 and
 year to date 1993. The Factor
 being used is consistent. See
 page 2 + 3 -
 Per discussion with Company
 this is the Frozen 1987 Stw Factor.
 Cost pool 03 apply to be
 in compliance

✓ Ties to 5-064

①

DETAIL OF REGULATED AND NONREGULATED DOLLARS
FOR YEAR-TO-DATE 1992
EXECUTED BYRD92 FOCEXEC ON 08/31/93 AT 12.24.30

ST	MAIN	CP	REGULATED	NONREGULATED	TOTAL
FL	6724	06	1,496,091	53,587	1,549,678
		07	14,852,774	463,712	15,316,486
		08	7,298,534	616,328	7,914,862
		10	8,324,320	480,183	8,804,502
		99	425	0	425
	6725	02	1,520,450	5,330,836	6,851,286
		03	432,457	419,455	851,912
		04	4,948,074	263,055	5,211,129
		05	157,059	8,412	165,471
		06	593,236	43,610	636,846
		07	72,046	564	72,610
		08	325,220	24,357	349,577
		99	30	0	30
	6726	01	6,411,181	80,386	6,491,568
		02	2,623,771	0	2,623,771
		03	805,448	398,943	1,204,391
		04	108,678	4,190	112,868
		99	108	0	108
	6727	01	8,891,848	111,945	9,003,793
		03	2,532,343	142,849	2,675,192
		99	70	0	70
	6728	02	23,219,210	1,695,831	24,915,041
		03	6,090,679	251,126	6,341,805
		04	77,473,517	4,341,771	81,815,288
		05	3,072,278	621,655	3,693,933
		99	684	0	684
	7150	03	-1,433	-118	-1,551
	7160	01	92,118	24	92,142
	7210	01	-23,536,115	-95,676	-23,631,791
	7220	01	164,979,356	-13,821,815	151,157,541
		99	426,586	0	426,586
	7230	01	31,199,630	-2,669,584	28,530,046
		99	53,278	0	53,278
	7240	01	59,225,678	0	59,225,678
		02	104,099,915	814,614	104,914,529
		03	30,733	1,767	32,500
		99	146,926	0	146,926
	7250	01	12,035,138	675,995	12,711,133
		02	-33,671,227	590,644	-33,080,583
	7310	01	0	-78	-78
	7320	01	0	-16,589,507	-16,589,507
	7340	01	-1,924,032	-29,423	-1,953,455
	7360	01	0	-312,046	-312,046
	7370	01	4,932,658	1,443,084	6,375,742
		02	5,018,528	283,471	5,301,999
	7420	60	-353,497	0	-353,497

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Source 5-064

NOT FOR USE OR DISCLOSURE OUTSIDE BELLSOUTH
EXCEPT UNDER WRITTEN AGREEMENT

DETAIL OF REGULATED AND NONREGULATED DOLLARS
FOR YEAR-TO-DATE 1991
EXECUTED BYRD91 FOCEXEC ON 08/31/93 AT 14.08.27

ST	MAIN	CP	REGULATED	NONREGULATED	TOTAL
FL	6724	02	6,805,821	14,659	6,820,480
		03	9,446	21,324	30,770
		04	4,426,769	0	4,426,769
		05	21,421,802	2,364,915	23,786,717
		06	1,834,824	255,905	2,090,730
		07	26,094,182	664,737	26,758,919
		08	7,289,673	410,403	7,700,076
		09	459,320	58,231	517,551
		10	992,443	60,967	1,053,409
		99	816	0	816
	6725	02	1,556,160	913,888	2,470,048
		03	1,084,971	81,954	1,166,925
		04	6,174,186	510,295	6,684,481
		05	175,271	11,013	186,284
		06	535,990	48,778	584,768
		07	73,001	558	73,559
		08	132,788	16,522	149,310
		99	71	0	71
	6726	01	7,635,168	72,352	7,707,519
		02	3,154,566	1,204	3,155,770
		03	1,659,126	597,596	2,256,722
		04	113,220	8,924	122,144
		05	0	32,847	32,847
		99	184	0	184
	6727	01	8,781,722	152,444	8,934,167
		03	1,056,707	64,470	1,121,177
		99	124	0	124
	6728	02	23,050,020	2,133,224	25,183,244
		03	5,750,253	237,089	5,987,342
		04	72,113,241	3,880,865	75,994,106
		05	5,924,665	2,344,820	8,269,486
		99	1,285	0	1,285
	7110	60	372	0	372
	7150	02	0	-160,296	-160,296
		03	218,298	9,079	227,377
	7160	01	-889,282	-63,421	-952,703
	7210	01	-26,495,950	-109,485	-26,605,435
	7220	01	224,708,829	-7,595,269	217,113,561
		99	289,797	0	289,797
	7230	01	34,177,781	-1,350,850	32,826,931
		99	49,608	0	49,608
	7240	01	50,202,405	0	50,202,405
		02	103,779,875	796,400	104,576,275
		03	159,402	594	159,996
		99	121,007	0	121,007
	7250	01	-18,444,543	223,683	-18,220,860

3.96

564m 5-064

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EXCEPT UNDER WRITTEN AGREEMENT

FOIK05M 003722

PT Audit
1992

5 AN 6729-5

BELLSOUTH CORPORATION
ACCOUNTS AND SUBSIDIARY RECORDS CATEGORIES (SRC)
FOR
OPERATING TELEPHONE COMPANIES
SECTION 6: EXPENSES

SECTION
PART L
Page 5

11. ACCOUNT 6726, PROCUREMENT

SRC 6726.0000

11.1 This account shall include costs incurred in procuring material and supplies, including office supplies. This includes analyzing and evaluating suppliers' products, selecting appropriate suppliers, negotiating supply contracts, placing purchase orders, expediting and controlling orders placed for material, developing standards for material purchased and administering vendor or user claims.

12. ACCOUNT 6727, RESEARCH AND DEVELOPMENT

SRC 6727.0000

12.1 This account shall include costs incurred in making planned search or critical investigation aimed at discovery of new knowledge. It also includes translating research findings into a plan or design for a new product or process or for a significant improvement to an existing product or process, whether intended for sale or use.

12.2 This excludes making routine alterations to existing products, processes, and other ongoing operations even though those alterations may represent improvements.

12.3 Special Reporting Requirements: Special Purpose Function Codes (SPFC's) have been established to separately report research and development costs associated with (1) new product development and (2) significant improvements to existing products. Reference should be made to the FASCode Manual for a description of these SPFC's.

13. ACCOUNT 6728, OTHER GENERAL AND ADMINISTRATIVE

SRC 6728.0000

13.1 This account shall include costs incurred in performing general administrative activities not provided for in other accounts. This includes providing general reference libraries, food services (e.g., cafeterias, lunch rooms and vending facilities), archives, general security investigation services, operating official private branch exchanges in the conduct of the business, telecommunications and mail services. Also included are payments in settlement of accident and damage claims, insurance premiums for protection against losses and damages, direct benefit payments to or on behalf of retired and separated employees, accident and sickness disability payments, supplemental payments to employees while in governmental service, death payments, and other miscellaneous costs of a corporate nature. This account excludes the cost of office services, which are to be included in the accounts appropriate for the activities supported. Additional SRCs are provided in the following paragraphs.

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①

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EFFECTIVE: 1/1/93

BELLSOUTH CORPORATION
ACCOUNTS AND SUBSIDIARY RECORDS CATEGORIES (SRC)
FOR
OPERATING TELEPHONE COMPANIES
SECTION 6: EXPENSES

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PART I
Page 6

13.2 6728.1000, Benefit Expenses

13.2.1 6728.1100, Benefit Plan Payments (Excluding Payments From Funds)

Col 02

This SRC includes benefits payable under provisions of the Regional Pension Plan (RPP), Regional Management Pension Plan (RMPP), (other than service pension and death benefits paid from the Pension Funds) Senior Management Non-Qualified Pension Plan, Mid-Career Pension Plan and Sickness and Accident Disability Benefit Plan (SADBP), excluding those payments required under law which offset Benefit Plan Payments.

This includes:

- (1) Accident Disability Expenses - On Duty Accidents
- (2) Accident Disability Benefits - On Duty Accidents
- (3) Sickness Disability Benefits
- (4) Death Benefits
- (5) Reimbursements to BellSouth Corporations and Bell Communications Research, Inc.

NOTE: Payments for first seven days absence due to sickness are to be charged to the appropriate functional expense account.

13.2.2 6728.1200, Other Benefit Payments - Active Employees

Col 02

This SRC includes benefit payments not provided for under the RPP, RMPP, and SADBP, made to or on behalf of active employees i.e., employees not retired from active service on account of age, length of service, or disability. Benefit payments chargeable to this SRC include doctors' fees, hospital, and similar expenses of active employees paid by the Company for the benefit of active employees. This includes:

- (1) Supplementary Sickness Payments
- (2) Other Sickness Payments
- (3) Payments during Governmental Service
- (4) Miscellaneous

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ISSUED: 12/15/87
EFFECTIVE: 1/1/88

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(2)

BELLSOUTH CORPORATION
ACCOUNTS AND SUBSIDIARY RECORDS CATEGORIES (SRC)
FOR
OPERATING TELEPHONE COMPANIES
SECTION 6: EXPENSES

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13. ACCOUNT 6728, OTHER GENERAL AND ADMINISTRATIVE (CONT'D)

13.2.3 6728.1300, Other Benefit Payments - Retired and Separated Employees *CA/AD 02*

This SRC includes benefit payments, not provided for under the Regional Pension Plans, made to or on behalf of employees retired from active service on account of age, length of service, or disability. Benefit payments chargeable to this SRC include doctor's fees, hospital, and similar expenses paid by the Company for the benefit of retired employees. This includes:

- (1) Supplementary Payments
- (2) Special Pension Payments
- (3) Medicare Reimbursements
- (4) Long Term Disability Plan (salaried employees)
- (5) Long Term Disability Plan (non-salaried employees)
- (6) Miscellaneous Relief Payments

13.2.4 6728.1400, Group Insurance - Retired and Separated Employees *CA/AD 02*

This SRC includes payments made to insurance companies representing the cost to the Company of providing insurance protection to retired and separated employees. This includes:

- (1) Group Life Insurance
- (2) Dental Expense Plan
- (3) Medical Expense Plan
- (4) Other

13.2.5 6728.1500, Rehabilitation - Active Employees

This SRC includes costs associated with rehabilitation for active employees for benefit cases covered under the Sickness Plan.

13.2.6 6728.1600, Rehabilitation - Retired and Separated Employees *CA/AD 02*

This SRC includes rehabilitation costs for retired and separated employees

6728.1610, Long Term Disability Plan
6728.1620, Disability Pension

13.2.7 6728.1900, Other Benefit Expense *CA/AD 02*

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(3)

BELLSOUTH CORPORATION
ACCOUNTS AND SUBSIDIARY RECORDS CATEGORIES (SRC)
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13. ACCOUNT 6728, OTHER GENERAL AND ADMINISTRATIVE (CONT'D)

13.3 6728.2000, Accidents and Damages *Cont'd 05*

This SRC includes expenses not provided for elsewhere, on account of personal injury or personal property damage in connection with the Company's telecommunications operations.

When an admitted liability arises because of an accident or damage, any portion of such liability, estimated if not known, chargeable to this subsidiary record category. (i.e., the amount in excess of the liability insured) shall be charged hereto and credited to Account 4360, Other Deferred Credits. When an estimated liability has been so charged to this subsidiary record category, appropriate adjustments shall be made between this subsidiary record category and Account 4360 when the extent of the liability has been definitely ascertained.

13.4 6728.3000, Insurance *Cont'd 04*

This SRC includes the costs connected with insurance coverage to protect the Company against losses and damages arising out of its operations which are not provided for elsewhere.

Note: Cost of passenger liability and property insurance associated with aircraft should be charged to Account 6113, Aircraft Expense.

13.5 6728.4000, General Security *Cont'd 04*

This SRC includes the costs of coordinating all Company efforts in the protection of Company personnel, revenue, service, property and other assets from assault, theft, fraud, malicious damage, or other criminal or quasi-criminal acts. Also included are the costs of coordinating all Company efforts to prevent the occurrence of such losses.

13.6 6728.5000, Centralized Services *Cont'd 04*

13.6.1 This SRC includes costs associated with administrative and support activities performed for the corporation in general on a centralized basis. These consist of maintaining general reference libraries, reprographics, word processing, records systems, conference, travel, food services, and centralized data input operations. Also included are the costs for such mail and distribution services as primary mail handling, distribution preparation, secondary mail, motorized mail, messenger service and freight movement.

NOTE: Costs associated with data input operations dedicated to a specific function should be charged to the benefitting functional expense account, even when the operation is conducted in a centralized location.

13.6.2 This SRC also includes centralized administrative functions related to automotive and aircraft operations which are performed on a centralized basis for the company.

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EFFECTIVE: 7/1/01

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BELLSOUTH CORPORATION
ACCOUNTS AND SUBSIDIARY RECORDS CATEGORIES (SRC)
FOR
OPERATING TELEPHONE COMPANIES
SECTION 6: EXPENSES

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- 13.6.3 This SRC includes the salaries and other expenses of administrative service employees primarily engaged in the operation of a centralized office supplies distribution center, e.g., activities such as storing and distributing office supplies, maintaining inventory controls, and direct purchasing of office supplies.
- 13.6.4 It includes the costs associated with centralized coordination of furniture and office equipment arrangements and inventory, interior planning and design and coordination of office moves.
- 13.6.5 It also includes the operation of and planning for company communications and advanced office systems equipment. Corporate Communications consulting costs, telecommunications services such as WATS and off-network toll charges are also included in this SRC.

NOTE: The costs for installation, rental, repairs, and rearrangements of furniture, office equipment, and company communications equipment shall be included in the appropriate plant specific operations expense account.

13.7 6728.7000, Intracompany Investment Compensation *CHP 04*

13.7.1 This SRC reflects for each state a net of compensation and the costs assigned to that state by other states. For the Company this will always be a zero balance.

13.7.2 6728.7100, Gross Debit *CHP 01*

This SRC includes as a debit, amounts charged to a state for its appropriate share of applicable intracompany investment compensation costs.

13.7.3 6728.7200, Gross Credit *CHP 04*

This SRC includes as a credit, the amount of intracompany investment compensation assigned to a particular state.

13.8 6728.8000, Equal Access Amortization Expense *CHP 05*

13.8.1 This SRC includes amounts representing the amortization of Equal Access costs originally deferred to SRC 1439.8000, Equal Access Cost Recovery.

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ISSUED: 6/15/88
EFFECTIVE: 7/1/88

PROPRIETARY INFORMATION

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BELLSOUTH CORPORATION
ACCOUNTS AND SUBSIDIARY RECORDS CATEGORIES
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OPERATING TELEPHONE COMPANIES
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ACCOUNT 6728, OTHER GENERAL AND ADMINISTRATIVE (CONT'D)

6728.9000, Other General and Administrative

- 1 This SRC includes all operating expenses not chargeable elsewhere, such as:
- (1) Any definitely known amounts of losses of revenue collections due to fire or theft, (a) at customers' coin box stations, (b) at public or semipublic telephone stations, (c) in the possession of collectors enroute to collection offices, (d) on hand at collection offices, and (e) between collection offices and banks.
 - (2) Reasonable costs borne by the Company with respect to activities conducted by the Telephone Pioneers when such activities are of a general character, e.g., the Company's portion of the cost of the annual General Assembly of the Telephone Pioneers of America. Costs which are not general in nature should be charged to the expense appropriate for the department incurring the cost.
 - (3) Payments made to independent companies (including other Bell operating companies) under extended area service (EAS) agreements and payments made between states associated with cross-boundary serving arrangements.

14. ACCOUNT 6790, PROVISION FOR UNCOLLECTIBLE NOTES RECEIVABLE

SRC 6790.0000

- 14.1 This account shall be charged with amounts concurrently credited to Account 1200, Notes Receivable or 1201, Notes Receivable Allowance, when such allowance is maintained.

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ISSUED: 12/15/91
EFFECTIVE: 1/1/92

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Account 6728
Comparison of CAM and CSS/PPS User Guide

Cost Pool	CAM	USER Guide
01	NA	NA
02	Total S&W	CSW 16 Total Salay & Wages
03	1987 S&W	TDACAT 1987 S&W Factor
04	General Allocator	CGA01 General Allocator
05	Direct	Direct

(A) 5 AH128-4 Pg 2

BELLSOUTH
COST APPORTIONMENT TABLES
TABLE TEN

USOA PART 32 ACCT.	COST POOLS	BASIS FOR APPORTIONMENT TO COST POOLS	BASIS FOR APPORTIONMENT TO REGULATED/NONREGULATED	COST DEFINITION	COMMENTS
6726 Procurement (Cont)	Other	Assigned to cost pools based on materials issued from inventory and material purchased or function codes	Follows the customer, corporate, and plant nonspecific expenses (Accounts 65XX, 66XX, and 67XX excluding 6726)	Indirectly Attributable	
6727 Research and Development	Direct Regulated/ Nonregulated	Identified from function codes or billing system details	Directly assigned to regulated/ nonregulated	Directly Assignable	
	Contracted R&D	Identified from function codes	Based upon an annual analysis of contracted R&D to determine if projects are regulated or nonregulated	Directly Attributable	
	BellSouth Generic R&D	Identified from function codes	Based upon an annual analysis of internal R&D to determine if projects are regulated or nonregulated.	Directly Attributable	
6728 Other General and Administrative	Direct Regulated/ Nonregulated	Identified from subsidiary record categories, function codes or billing system details	Directly assigned to regulated/ nonregulated	Directly Assignable	Includes cost of other general and administrative services directly reported to regulated/nonregulated services.
	Deferred Compensated Absences	Identified from subsidiary record categories	Total salary and wages assigned to regulated and nonregulated activities during 1987	Indirectly Attributable	Current year amortization of deferred compensated absences.
	Employee Related	Identified from subsidiary record categories and function codes	Total salaries and wages	Indirectly Attributable	
	Other	Identified from subsidiary record categories	General Allocator	Unattributable	

BELLSOUTH CORPORATION
CHANGE FILED: 09/30/92

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DETAIL OF REGULATED AND NONREGULATED DOLLARS
 FOR YEAR-TO-DATE 1992
 EXECUTED BYRD92 FOCEXEC ON 08/31/93 AT 12.24.30

ST	MAIN	CP	REGULATED	NONREGULATED	TOTAL
FL	6724	06	1,496,091	53,587	1,549,678
		07	14,852,774	463,712	15,316,486
		08	7,298,534	616,328	7,914,862
		10	8,324,320	480,183	8,804,502
		99	425	0	425
	6725	02	1,520,450	5,330,836	6,851,286
		03	432,457	419,455	851,912
		04	4,948,074	263,055	5,211,129
		05	157,059	8,412	165,471
		06	593,236	43,610	636,846
		07	72,046	564	72,610
		08	325,220	24,357	349,577
		99	30	0	30
	6726	01	6,411,181	80,386	6,491,568
		02	2,623,771	0	2,623,771
		03	805,448	398,943	1,204,391
		04	108,678	4,190	112,868
		99	108	0	108
	6727	01	8,891,848	111,945	9,003,793
		03	2,532,343	142,849	2,675,192
		99	70	0	70
	6728	02	23,219,210	1,695,831	24,915,041
		03	6,090,679	251,126	6,341,805
		04	77,473,517	4,341,771	81,815,288
		05	3,072,278	621,655	3,693,933
		99	684	0	684
	7150	03	-1,433	-118	-1,551
	7160	01	92,118	24	92,142
	7210	01	-23,536,115	-95,676	-23,631,791
	7220	01	164,979,356	-13,821,815	151,157,541
		99	426,586	0	426,586
	7230	01	31,199,630	-2,669,584	28,530,046
		99	53,278	0	53,278
	7240	01	59,225,678	0	59,225,678
		02	104,099,915	814,614	104,914,529
		03	30,733	1,767	32,500
		99	146,926	0	146,926
	7250	01	12,035,138	675,995	12,711,133
		02	-33,671,227	590,644	-33,080,583
	7310	01	0	-78	-78
	7320	01	0	-16,589,507	-16,589,507
	7340	01	-1,924,032	-29,423	-1,953,455
	7360	01	0	-312,046	-312,046
	7370	01	4,932,658	1,443,084	6,375,742
		02	5,018,528	283,471	5,301,999
	7420	60	-353,497	0	-353,497

✓ Agreed with 7h diff notes

Account 6720 - Other Gen & Admin. Lists

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COMPANY: Southern Bell
TITLE: Acct 6728
PERIOD: Yrs 12/31/92
DATE: August 7, 1993
AUDITOR: Gabriela Leon
WORKPAPER #: 44

Account 6728.1106

Employee Related

Month	Cost Pool 2 Regulated	Cost Pool 2 Nonregulated	Total	Moereg.
January 1992	\$446,149.42 ✓	\$33,183.91 ✓	\$479,333.33 ✓	6.92% ✓
February 1992	\$561,325.40 ✓	\$41,320.15 ✓	\$602,646.55 ✓	6.86% ✓
March 1992	\$504,380.29 ✓	\$35,804.34 ✓	\$540,184.63 ✓	6.63% ✓
April 1992	\$491,832.15 ✓	\$33,177.73 ✓	\$525,009.88 ✓	6.32% ✓
May 1992	\$593,609.10 ✓	\$39,721.83 ✓	\$633,330.93 ✓	6.27% ✓
June 1992	\$486,234.26 ✓	\$31,448.45 ✓	\$517,682.71 ✓	6.07% ✓
July 1992	\$456,550.26 ✓	\$34,826.90 ✓	\$491,377.16 ✓	7.09% ✓
August 1992	\$580,817.40 ✓	\$46,865.25 ✓	\$627,682.65 ✓	7.47% ✓
September 1992	\$568,357.22 ✓	\$44,151.33 ✓	\$612,508.55 ✓	7.21% ✓
October 1992	\$493,508.23 ✓	\$37,110.57 ✓	\$530,618.80 ✓	6.99% ✓
November 1992	\$421,854.50 ✓	\$30,256.68 ✓	\$452,111.18 ✓	6.69% ✓
December 1992	\$510,434.41 ✓	\$42,292.97 ✓	\$552,727.38 ✓	7.65% ✓
	<u>\$6,115,153.64</u>	<u>\$450,160.11</u>	<u>\$6,565,313.75</u>	

Percent		
Reg/Nonreg	93.14%	6.86%

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COMPANY: Southern Bell
TITLE: Acct 6728
PERIOD: Yrs 12/31/92
DATE: August 7, 1993
AUDITOR: Gabriela Leon
WORKPAPER #: 44

Account 6728.1200

Employee related

Month	Cost Pool 2 Regulated	Cost Pool 2 Nonregulated	Total	Nonreg.
January 1992	\$1,305.62	\$97.08	\$1,402.70	6.92%
February 1992	\$1,148.84	\$84.55	\$1,233.39	6.86%
March 1992	\$900,120.93	\$63,896.66	\$964,017.59	6.63%
April 1992	\$84.04	\$5.68	\$89.72	6.33%
May 1992	\$18.68	\$1.24	\$19.92	6.22%
June 1992	\$0.00	\$0.00	\$0.00	0.00%
July 1992	\$41.70	\$3.16	\$44.86	7.04%
August 1992	\$402.49	\$32.47	\$434.96	7.47%
September 1992	\$221.20	\$17.17	\$238.37	7.20%
October 1992	\$213.58	\$16.06	\$229.64	6.99%
November 1992	\$0.00	\$0.00	\$0.00	0.00%
December 1992	\$82.86	\$6.86	\$89.72	7.65%
	\$903,639.54	\$64,160.33	\$967,800.87	

Percent Reg/Nonreg	93.37%	6.63%
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COMPANY: Southern Bell
 TITLE: Acct 6728
 PERIOD: Yrs 12/31/92
 DATE: August 7, 1993
 AUDITOR: Gabriela Leon
 WORKPAPER #: 44

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Account 6728.1300

of days related

Month	Cost Pool 2 Regulated	Cost Pool 2 Nonregulated	Total	Nonreg.
January 1992	(0900,045.40) ✓	(066,944.01) ✓	(0966,989.41) ✓	6.92% ✓
February 1992	\$109,826.54 ✓	08,004.52 ✓	\$117,831.06 ✓	6.86% ✓
March 1992	(0434,003.00) ✓	(030,808.45) ✓	(0464,811.45) ✓	6.63% ✓
April 1992	(0183,098.37) ✓	(012,348.84) ✓	(0195,447.21) ✓	6.32% ✓
May 1992	(01,261,505.60) ✓	(004,414.72) ✓	(01,345,920.32) ✓	6.27% ✓
June 1992	(01,515,505.56) ✓	(008,019.20) ✓	(01,613,524.76) ✓	6.07% ✓
July 1992	(0169,211.70) ✓	(012,907.91) ✓	(0182,119.61) ✓	7.09% ✓
August 1992	(0406,049.19) ✓	(032,828.03) ✓	(0438,877.22) ✓	7.47% ✓
September 1992	(0375,817.21) ✓	(029,194.34) ✓	(0405,011.55) ✓	7.21% ✓
October 1992	(0478,493.11) ✓	(035,981.48) ✓	(0514,474.59) ✓	6.99% ✓
November 1992	(0347,678.63) ✓	(024,936.67) ✓	(0372,615.20) ✓	6.69% ✓
December 1992	(0428,829.91) ✓	(036,531.49) ✓	(0464,361.40) ✓	7.65% ✓
	(06,391,211.14)	(0455,830.52)	(06,847,041.66)	

Percent
 Reg/Nonreg 93.34% 6.66%

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COMPANY: Southern Bell
 TITLE: Acct 6728
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 AUDITOR: Gabriela Leon
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Account 6728.1400 *Employee Related*

Month	Cost Pool 2 Regulated	Cost Pool 2 Nonregulated	Total	Nonreg.
January 1992	\$2,831,344.64 ✓	\$210,591.14 ✓	\$3,041,935.78 ✓	6.92% ✓
February 1992	\$607,128.79 ✓	\$44,691.74 ✓	\$651,820.53 ✓	6.86% ✓
March 1992	\$2,903,339.84 ✓	\$206,098.70 ✓	\$3,109,438.54 ✓	6.63% ✓
April 1992	\$2,065,534.80 ✓	\$138,307.45 ✓	\$2,204,842.25 ✓	6.32% ✓
May 1992	\$2,074,936.50 ✓	\$138,046.12 ✓	\$2,213,782.62 ✓	6.27% ✓
June 1992	\$2,283,329.30 ✓	\$147,680.16 ✓	\$2,431,009.46 ✓	6.07% ✓
July 1992	\$2,880,575.24 ✓	\$219,738.01 ✓	\$3,100,313.25 ✓	7.09% ✓
August 1992	\$2,254,543.95 ✓	\$181,915.63 ✓	\$2,436,459.58 ✓	7.47% ✓
September 1992	\$2,298,840.43 ✓	\$178,579.27 ✓	\$2,477,419.70 ✓	7.21% ✓
October 1992	\$484,584.77 ✓	\$36,439.55 ✓	\$521,024.32 ✓	6.99% ✓
November 1992	\$2,321,972.60 ✓	\$166,538.93 ✓	\$2,488,511.53 ✓	6.69% ✓
December 1992	(\$576,893.12) ✓	(\$47,799.54) ✓	(\$624,692.66) ✓	7.65% ✓
	\$22,429,237.74	\$1,622,627.16	\$24,051,864.90	

Percent
 Reg/Nonreg 93.25% 6.75%

Dec *<576,893.77*
 3,100,000

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COMPANY: Southern Bell
 TITLE: Acct 6728
 PERIOD: Yrs 12/31/92
 DATE: August 7, 1993
 AUDITOR: Gabriela Leon
 WORKPAPER #: 44

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Account 6728.1610

Month	Cost Pool 2 Regulated	Cost Pool 2 Nonregulated	Total	Nonreg.
January 1992	\$74.46 ✓	\$5.54 ✓	\$80.00 ✓	6.93% ✓
February 1992	\$0.00 ✓	\$0.00 ✓	\$0.00 ✓	0.00% ✓
March 1992	\$0.00 ✓	\$0.00 ✓	\$0.00 ✓	0.00% ✓
April 1992	\$0.00 ✓	\$0.00 ✓	\$0.00 ✓	0.00% ✓
May 1992	\$0.00 ✓	\$0.00 ✓	\$0.00 ✓	0.00% ✓
June 1992	\$0.00 ✓	\$0.00 ✓	\$0.00 ✓	0.00% ✓
July 1992	\$0.00 ✓	\$0.00 ✓	\$0.00 ✓	0.00% ✓
August 1992	\$0.00 ✓	\$0.00 ✓	\$0.00 ✓	0.00% ✓
September 1992	\$0.00 ✓	\$0.00 ✓	\$0.00 ✓	0.00% ✓
October 1992	\$0.00 ✓	\$0.00 ✓	\$0.00 ✓	0.00% ✓
November 1992	\$0.00 ✓	\$0.00 ✓	\$0.00 ✓	0.00% ✓
December 1992	\$0.00 ✓	\$0.00 ✓	\$0.00 ✓	0.00% ✓
	\$74.46	\$5.54	\$80.00	

Percent
 Reg/Nonreg 93.07% 6.93%

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COMPANY: Southern Bell
 TITLE: Acct 6728
 PERIOD: Yr 12/31/92
 DATE: August 7, 1993
 AUDITOR: Gabriela Leon
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Account 6728.1900

Month	Cost Pool 2 Regulated	Cost Pool 2 Nonregulated	Total	Nonreg.
January 1992	\$900,132.88 ✓	\$65,950.53 ✓	\$967,083.41 ✓	6.82% ✓
February 1992	\$0.00 ✓	\$0.00 ✓	\$0.00 ✓	0.00% ✓
March 1992	(\$902,953.28) ✓	(\$64,057.72) ✓	(\$967,051.00) ✓	6.63% ✓
April 1992	\$0.00 ✓	\$0.00 ✓	\$0.00 ✓	0.00% ✓
May 1992	\$0.00 ✓	\$0.00 ✓	\$0.00 ✓	0.00% ✓
June 1992	\$0.00 ✓	\$0.00 ✓	\$0.00 ✓	0.00% ✓
July 1992	\$0.00 ✓	\$0.00 ✓	\$0.00 ✓	0.00% ✓
August 1992	\$0.00 ✓	\$0.00 ✓	\$0.00 ✓	0.00% ✓
September 1992	\$245,983.30 ✓	\$19,108.55 ✓	\$265,091.85 ✓	7.21% ✓
October 1992	\$46,418.47 ✓	\$3,490.57 ✓	\$49,909.04 ✓	6.99% ✓
November 1992	\$17,907.53 ✓	\$1,284.38 ✓	\$19,192.01 ✓	6.69% ✓
December 1992	(\$145,173.57) ✓	(\$12,028.53) ✓	(\$157,202.30) ✓	7.65% ✓
	\$162,315.33	\$14,707.68	\$177,023.01	

Percent
 Reg/Nonreg 91.69% 8.31%

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COMPANY: Southern Bell
 TITLE: Acct 6728
 PERIOD: Yrs 12/31/92
 DATE: August 7, 1993
 AUDITOR: Gabriela Leon
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Account 6728.2000

Month	Cost Pool 5 Regulated	Cost Pool 5 Nonregulated	Total	Nonreg.
January 1992	\$85,008.07 ✓	\$0.00 ✓	\$85,008.07 ✓	0.00% ✓
February 1992	\$264,218.19 ✓	\$0.00 ✓	\$264,218.19 ✓	0.00% ✓
March 1992	\$137,042.54 ✓	\$0.00 ✓	\$137,042.54 ✓	0.00% ✓
April 1992	(\$29,980.33) ✓	\$0.00 ✓	(\$29,980.33) ✓	0.00% ✓
May 1992	\$190,259.38 ✓	\$0.00 ✓	\$190,259.38 ✓	0.00% ✓
June 1992	\$134,490.03 ✓	\$0.00 ✓	\$134,490.03 ✓	0.00% ✓
July 1992	\$609,449.31 ✓	\$0.00 ✓	\$609,449.31 ✓	0.00% ✓
August 1992	\$91,079.02 ✓	\$0.00 ✓	\$91,079.02 ✓	0.00% ✓
September 1992	\$210,396.46 ✓	\$0.00 ✓	\$210,396.46 ✓	0.00% ✓
October 1992	\$126,436.75 ✓	\$0.00 ✓	\$126,436.75 ✓	0.00% ✓
November 1992	\$82,419.69 ✓	\$0.00 ✓	\$82,419.69 ✓	0.00% ✓
December 1992	\$362,008.31 ✓	\$0.00 ✓	\$362,008.31 ✓	0.00% ✓
	<u>\$2,263,827.42</u>	<u>\$0.00</u>	<u>\$2,263,827.42</u>	

Percent
 Reg/Nonreg 100.00% 0.00%

Accid & Drgn

CONFIDENTIAL

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COMPANY: Southern Bell
 TITLE: Acct 6728
 PERIOD: Yrs 12/31/92
 DATE: August 7, 1993
 AUDITOR: Gabriela Leon
 WORKPAPER #: 44

5-BH/28-1 P7/12

Account 6728.3000

Month	Cost Pool 4 Regulated	Cost Pool 4 Nonregulated	Total	Nonreg.
January 1992	\$69,796.63 ✓	\$5,900.53 ✓	\$75,697.16 ✓	7.06% ✓
February 1992	\$5,407.12 ✓	\$399.07 ✓	\$5,806.19 ✓	6.87% ✓
March 1992	\$1,316.44 ✓	\$84.54 ✓	\$1,400.98 ✓	6.03% ✓
April 1992	\$29,895.88 ✓	\$1,359.85 ✓	\$31,255.73 ✓	4.35% ✓
May 1992	(\$26,107.10) ✓	(\$1,210.16) ✓	(\$27,317.26) ✓	4.43% ✓
June 1992	\$186,637.90 ✓	\$8,549.77 ✓	\$195,187.67 ✓	4.38% ✓
July 1992	\$291,297.89 ✓	\$13,834.37 ✓	\$305,132.26 ✓	4.53% ✓
August 1992	\$52,542.70 ✓	\$2,431.21 ✓	\$55,073.91 ✓	4.41% ✓
September 1992	(\$258,245.01) ✓	(\$12,467.92) ✓	(\$270,712.93) ✓	4.61% ✓
October 1992	\$529,978.45 ✓	\$27,069.26 ✓	\$557,047.71 ✓	4.86% ✓
November 1992	\$213,218.21 ✓	\$12,508.28 ✓	\$225,726.49 ✓	5.54% ✓
December 1992	\$262,481.68 ✓	\$15,937.15 ✓	\$278,418.83 ✓	5.72% ✓
	\$1,359,320.79	\$73,795.95	\$1,432,116.74	

Percent
 Reg/Nonreg 94.85% 5.15%

Income - Loss + Div

CONFIDENTIAL

COMPANY: Southern Bell
 TITLE: Acct 6728
 PERIOD: Yrs 12/31/92
 DATE: August 7, 1993
 AUDITOR: Gabriela Leon
 WORKPAPER #: 44

5-AH/28-1 P8/12

Account 6728.4000

Month	Cost Pool + Regulated	Cost Pool + Nonregulated	Total	Nonreg.
January 1992	\$381,963.72 ✓	\$29,007.38 ✓	\$410,971.10 ✓	7.06% ✓
February 1992	\$360,764.67 ✓	\$26,527.35 ✓	\$387,292.02 ✓	6.87% ✓
March 1992	\$393,692.58 ✓	\$25,281.45 ✓	\$418,974.03 ✓	6.03% ✓
April 1992	\$358,089.86 ✓	\$16,288.22 ✓	\$374,378.08 ✓	4.35% ✓
May 1992	\$350,670.03 ✓	\$16,254.82 ✓	\$366,924.85 ✓	4.43% ✓
June 1992	\$372,810.83 ✓	\$17,078.25 ✓	\$389,889.08 ✓	4.38% ✓
July 1992	\$434,050.64 ✓	\$20,814.06 ✓	\$454,864.70 ✓	4.53% ✓
August 1992	\$331,715.52 ✓	\$15,319.77 ✓	\$347,035.29 ✓	4.41% ✓
September 1992	\$447,879.55 ✓	\$21,623.40 ✓	\$469,502.95 ✓	4.61% ✓
October 1992	\$381,887.97 ✓	\$19,505.38 ✓	\$401,393.35 ✓	4.86% ✓
November 1992	\$332,339.97 ✓	\$19,496.49 ✓	\$351,836.46 ✓	5.54% ✓
December 1992	\$579,018.22 ✓	\$35,166.30 ✓	\$614,184.52 ✓	5.72% ✓
	\$4,724,883.56	\$262,252.88	\$4,987,136.44	

Percent
 Reg/Nonreg 94.74% 5.26%

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(A) \$4,987,136.44
 4,917,350.44
 69,786.00 difference
 67,014.00 - COPS entry fee 1992

 2,772.00

COMPANY: Southern Bell
 TITLE: Acct 6728
 PERIOD: Tye 12/31/92
 DATE: August 7, 1993
 AUDITOR: Gabriela Leon
 WORKPAPER #: 44

5-AH/28-1 P9/12

Account 6728.5000

Month	Cost Pool 4 Regulated	Cost Pool 4 Nonregulated	Total	Nonreg.
January 1992	\$1,717,905.97 ✓	\$130,462.56 ✓	\$1,848,368.53 ✓	7.06% ✓
February 1992	\$1,502,054.85 ✓	\$110,863.94 ✓	\$1,612,918.79 ✓	6.87% ✓
March 1992	\$2,064,110.36 ✓	\$133,833.89 ✓	\$2,217,944.25 ✓	6.03% ✓
April 1992	\$1,969,763.71 ✓	\$90,507.33 ✓	\$2,060,271.04 ✓	4.35% ✓
May 1992	\$1,833,824.36 ✓	\$87,785.57 ✓	\$1,921,609.93 ✓	4.43% ✓
June 1992	\$1,962,351.34 ✓	\$89,894.22 ✓	\$2,052,245.56 ✓	4.38% ✓
July 1992	\$2,307,201.62 ✓	\$109,574.12 ✓	\$2,416,775.74 ✓	4.53% ✓
August 1992	\$2,208,240.28 ✓	\$101,984.15 ✓	\$2,310,224.43 ✓	4.41% ✓
September 1992	\$2,293,891.89 ✓	\$110,747.96 ✓	\$2,404,639.84 ✓	4.61% ✓
October 1992	\$2,359,330.30 ✓	\$120,505.64 ✓	\$2,479,835.94 ✓	4.86% ✓
November 1992	\$2,555,359.83 ✓	\$149,908.32 ✓	\$2,705,268.15 ✓	5.54% ✓
December 1992	\$3,060,184.71 ✓	\$185,805.56 ✓	\$3,245,990.27 ✓	5.72% ✓
	\$25,934,219.21	\$1,421,873.26	\$27,356,092.47	

Percent
 Reg/Nonreg 94.80% 5.20%

CONFIDENTIAL

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COMPANY: Southern Bell
 TITLE: Acct 6728
 PERIOD: Yrs 12/31/92
 DATE: August 7, 1993
 AUDITOR: Gabriela Leon
 WORKPAPER #: 44

5-PH/22-1 p19/4

Account 6728.7100

Month	Cost Pool 4 Regulated	Cost Pool 4 Nonregulated	Total	Nonreg.
January 1992	\$4,415,041.72 ✓	\$335,230.61 ✓	\$4,750,332.33 ✓	7.06% ✓
February 1992	\$3,792,089.81 ✓	\$279,887.19 ✓	\$4,071,977.00 ✓	6.87% ✓
March 1992	\$3,159,445.07 ✓	\$202,887.93 ✓	\$3,362,333.00 ✓	6.03% ✓
April 1992	\$3,524,244.59 ✓	\$160,305.41 ✓	\$3,684,550.00 ✓	4.35% ✓
May 1993	\$2,297,281.76 ✓	\$106,487.24 ✓	\$2,403,769.00 ✓	4.43% ✓
June 1992	\$3,198,532.04 ✓	\$146,522.96 ✓	\$3,345,055.00 ✓	4.38% ✓
July 1992	\$3,179,187.35 ✓	\$150,986.65 ✓	\$3,330,174.00 ✓	4.53% ✓
August 1992	\$3,175,838.83 ✓	\$146,671.17 ✓	\$3,322,510.00 ✓	4.41% ✓
September 1992	\$3,184,469.38 ✓	\$153,744.62 ✓	\$3,338,214.00 ✓	4.61% ✓
October 1992	\$2,325,538.36 ✓	\$118,779.64 ✓	\$2,444,318.00 ✓	4.86% ✓
November 1992	\$2,673,494.39 ✓	\$156,838.61 ✓	\$2,830,333.00 ✓	5.54% ✓
December 1992	\$5,924,103.62 ✓	\$359,694.38 ✓	\$6,283,798.00 ✓	5.72% ✓
	\$40,849,266.92	\$2,318,096.41	\$43,167,363.33	

*Intra Company
Competition*

Percent
 Reg/Nonreg 94.63% 5.37%

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COMPANY: Southern Bell
 TITLE: Acct 6728
 PERIOD: Yrs 12/31/92
 DATE: August 7, 1993
 AUDITOR: Gabriela Leon
 WORKPAPER #: 44

5-AH/28-1 P11/12

Account 6728.7200

Month	Cost Pool 4 Regulated	Cost Pool 4 Nonregulated	Total	Nonreg.
January 1992	(8235,462.37) ✓	(817,881.67) ✓	(8253,344.04) ✓	7.06% ✓
February 1992	\$0.00 ✓	\$0.00 ✓	\$0.00 ✓	0.00% ✓
March 1992	\$0.00 ✓	\$0.00 ✓	\$0.00 ✓	0.00% ✓
April 1992	\$0.00 ✓	\$0.00 ✓	\$0.00 ✓	0.00% ✓
May 1992	\$0.00 ✓	\$0.00 ✓	\$0.00 ✓	0.00% ✓
June 1992	\$0.00 ✓	\$0.00 ✓	\$0.00 ✓	0.00% ✓
July 1992	\$0.00 ✓	\$0.00 ✓	\$0.00 ✓	0.00% ✓
August 1992	\$0.00 ✓	\$0.00 ✓	\$0.00 ✓	0.00% ✓
September 1992	\$0.00 ✓	\$0.00 ✓	\$0.00 ✓	0.00% ✓
October 1992	\$0.00 ✓	\$0.00 ✓	\$0.00 ✓	0.00% ✓
November 1992	\$0.00 ✓	\$0.00 ✓	\$0.00 ✓	0.00% ✓
December 1992	(8891,742.02) ✓	(854,143.88) ✓	(8945,885.00) ✓	5.72% ✓
	(81,127,204.39)	(872,025.65)	(81,199,230.04)	

Percent
 Reg/Nonreg 93.99% 6.01%

John Croft Credit

CONFIDENTIAL

COMPANY: Southern Bell
 TITLE: Acct 6728
 PERIOD: Tye 12/31/92
 DATE: August 7, 1993
 AUDITOR: Gabriela Leon
 WORKPAPER #: 44

S-AH/28 -1 P19/12

Account 6728.8000

Month	Cost Pool 5 Regulated	Cost Pool 5 Nonregulated	Total	Nonreg.
January 1992	\$154,866.00 ✓	\$0.00 ✓	\$154,866.00 ✓	0.00% ✓
February 1992	\$154,866.00 ✓	\$0.00 ✓	\$154,866.00 ✓	0.00% ✓
March 1992	\$154,866.00 ✓	\$0.00 ✓	\$154,866.00 ✓	0.00% ✓
April 1992	\$154,866.00 ✓	\$0.00 ✓	\$154,866.00 ✓	0.00% ✓
May 1992	\$154,866.00 ✓	\$0.00 ✓	\$154,866.00 ✓	0.00% ✓
June 1992	\$154,866.00 ✓	\$0.00 ✓	\$154,866.00 ✓	0.00% ✓
July 1992	\$154,866.00 ✓	\$0.00 ✓	\$154,866.00 ✓	0.00% ✓
August 1992	\$154,866.00 ✓	\$0.00 ✓	\$154,866.00 ✓	0.00% ✓
September 1992	\$154,866.00 ✓	\$0.00 ✓	\$154,866.00 ✓	0.00% ✓
October 1992	\$154,866.00 ✓	\$0.00 ✓	\$154,866.00 ✓	0.00% ✓
November 1992	\$154,866.00 ✓	\$0.00 ✓	\$154,866.00 ✓	0.00% ✓
December 1992	\$154,866.00 ✓	\$0.00 ✓	\$154,866.00 ✓	0.00% ✓
	<u>\$1,858,392.00</u>	<u>\$0.00</u>	<u>\$1,858,392.00</u>	

X

Percent
 Reg/Nonreg 100.00% 0.00%

CONFIDENTIAL

~~Egal~~ ~~Allen~~ ~~Ball~~ ~~Smith~~
 Egal ~~Allen~~ ~~Ball~~ ~~Smith~~
 Egal ~~Allen~~ ~~Ball~~ ~~Smith~~

① In May the sum on adjoints to Cat Pad 62 for
 pays by Q2J2 for 1990 reimbursement.
 What was the amt of the adjoints. -
 6728.12

May - \$1,172,718 applied to 1990 Reimbursement for
 Q2J2. The bill for the
 Copy was \$4,486,299

② June 1, 209,365, sum also books for 1991
 Q2J2 Reimbursement as well as on addition
 115,723 for 1990 that sum not books in
 May.

Each year BST determines the reimbursement it expects
 from Q2J2 and runs the books. When
 Q2J2 pays the difference in the actual reimbursement
 and the extent is recorded. There are the adjoints
 recorded in the month.

In 1991 Del estimated the reimbursement to be
 \$55M total copy, it was ~~55M~~

③ In this ~~the~~ ~~total~~ ~~cost~~ of \$3,109,613 was had for
 7h and \$12,000,000 total copy. This sum to
 cannot for over accrued for the previous 11 months and
 to occur the total for the year.

9. In March the amt in 6728.9 Cont'ed 04 amount for \$1,152,102 to (549,625) The amt expires on 11/3/93 on the record of the February acct.

In Dec 1991 on 11/16/93 the acct acted on a closing acct in February. An amount of \$1,220,827 was recorded. In March this amount was reversed and recorded to acct 6212. (per Leigh's letter) The amount for the month of March was \$421,710. As the result of the credits to reclassify the \$1,220,827 to the entry for March was reversed.

5. Why did the Cont'ed 6728.09 Cont'ed 04 amount in October, Nov, Dec -

11/16/93 - This was the overhed bills for expenses who went to Fla from other states used on Hiram's acct.

6. In December 1992, the company carried forward amount made in 1991. In 1991 the company actual estimate (VEE) at \$4,486,000 VEE call for Fla at \$19,577,000 total company in Cont'ed 04 which is split between 5. vig but more by using the general contractors. 11/19/93

In Dec 1992 there remain a balance of \$4,910,400 unrec'd VEE reserve. The company credited the amt to Cont'ed 05, \$1,164,749 for Fla. This "100%"

of cost paid of gas to regulated operator the
non regulated operator did not receive any of
the credit even though it had been charged
with the amount in 1991.

The cost of the even was covered by
non regulated operator by \$66,623

Total Budgets	\$1,164,749
Should Allocate The	<u>5,7206</u>
	<u>\$66,623</u>

APPLICATION AB01: CSS/PPS USER GUIDE
 PART 9: CSS INVESTMENT AND EXPENSE APPORTIONMENT
 SECTION 20: CORPORATE OPERATIONS EXPENSE

the Comptrollers organization and reflects only research and development billing from Bellcore.

10.05.1 CP02 is identified by function code via the TACCTFC table. The following function codes are included:

561W++

10.05.2 CP02 is assigned to regulated/nonregulated based on the product reported on CISSP detail.

10.06.1 CP03 contains the following function codes identified by TACCTFC:

24++++ 56EQ 56ER 56ES

10.06.2 CP03 is allocated to regulated/nonregulated based on the TDACAT nonregulated ratio. This ratio is developed by the Comptrollers organization based on an annual analysis of internal R&D projects.

ACCOUNT 6728 - OTHER GENERAL AND ADMINISTRATIVE

11.01 Account 6728 consists of costs of general administrative services such as food services, libraries, operating official PBX, telecommunications and mail services, settlements of accident and damage claims, insurance premiums for protection against payments, death payments, direct benefits payments to or on behalf of retired and separated employees, and other miscellaneous costs of a corporate nature.

11.02 The following inputs are used in this account:

CISSP
 TACCOUNT
 TACCTFC
 TDACAT

11.03 Account 6728 consists of the following cost pools:

CP01 Not Used
 CP02 Employee Related
 CP03 Deferred Compensated Absences
 CP04 Other
 CP05 Direct Regulated/Nonregulated

11.04 CP01 is not used.

11.05.1 CP02 contains SRCs 6728.1XXX.

9.20.12

JAN 20 1993

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

F01K05W 000763

APPLICATION	AB01:	CSS/PPS USER GUIDE
PART	9:	CSS INVESTMENT AND EXPENSE APPORTIONMENT
SECTION	20:	CORPORATE OPERATIONS EXPENSE

11.05.2 CP02 is allocated to regulated/nonregulated based on CSW16.

11.06.1 CP03 contains a part of SRC 6728.9XXX identified by EXTCS CS4 and HF1 that are reported with SPFC 5634.

11.06.2 CP03 is allocated to regulated/nonregulated based on the TDACAT nonregulated ratio. This ratio is calculated by the Comptrollers organization.

11.07.1 CP04 contains the following:

SRCs	6728.3000	6728.4000	6728.5000	6728.7XXX
SPFCs	56ET	56EU	56EV	561288
	561288	561588	5634	

11.07.2 CP04 is allocated to regulated/nonregulated based on the CGA01.

11.08.1 CP05 contains the following:

SRC	6728.8000				
SPFCs	55E8	561Z	5612	561204	561250
	561260	561270	5614	5616++	

11.08.2 CP05 is directly assigned to regulated/nonregulated.

ACCOUNT 6790 - PROVISION FOR UNCOLLECTIBLE NOTES RECEIVABLE

12.01 Account 6790 contains charges to offset amounts currently credited to Account 1200.

12.02 The following inputs are used for this account:

CISSP

12.03 Account 6790 consists of the following cost pools:

CP01 Provision for Uncollectible Notes Receivable

12.04.1 CP01 contains the entire account.

12.04.2 CP01 is directly assigned to regulated/nonregulated.

Other Administration
+ General 6728

Cost Pul

02
03
04
05

23219210
6290674
77473517
307022

1495831
251126
9341771
62165

CEMIG
TRACST m. l. r.
CGA 01
Direct Approval

Allocated to Pmr
Pmr - P5414

Allocated to the
control with the allocated
with account allocated to
of Cswell.

- 1) In the ...
2) ...
3) ...
4) ...
5) ...
6) ...
7) ...
8) ...
9) ...
- ... of the ...
... of the ...

Account 3723

CONFIDENTIAL

COMPANY: Southern Bell
 TITLE: Act 6728
 PERIOD: To 02/28/92
 DATE: August 7, 1992
 AUDITOR: Catherine Lane
 WORKSHEET #: 44

Account 6728 9200

Month	Cost Pool 3		Total	Hours	Cost Pool 4		Total	Hours	Cost Pool 5		Total	Hours	Cost Pool 6		Total	Hours	Total	Total	Total	Hours
	Regulated	Nonregulated			Regulated	Nonregulated			Regulated	Nonregulated			Regulated	Nonregulated						
January 1992	6602,147.00	929,794.11	6522,061.71	3,300	9,306,361.66	929,302.30	9,416,203.04	7,063	9759,977.72	90.00	9760,077.72	0.000	9159.00	90.00	9159.00	0.000	91,157,276.79	950,000.43	91,207,263.27	4,152
February 1992	6602,227.00	929,707.42	6522,535.22	3,300	9,472,912.36	979,109.80	9,152,102.04	6,071	9297,229.35	90.00	9297,229.35	0.000	94.00	90.00	94.00	0.000	91,072,370.19	959,007.11	91,972,267.21	5,078
March 1992	6600,776.03	923,121.46	6500,900.15	3,300	9,616,007.513	930,129.033	9,549,026.54	6,030	93,229,292.59	90.00	93,229,292.59	0.000	9246.00	90.00	9246.00	0.000	93,204,517.77	916,007.573	93,274,510.20	-0,318
April 1992	6600,326.74	929,707.14	6522,327.00	3,300	9,629,760.44	942,231.50	9,372,061.39	4,264	93,377,703.91	9104,915.62	93,152,009.79	-5,732	921.00	90.00	921.00	0.000	91,945,701.73	9247,014.26	91,637,007.47	-14,500
May 1992	6600,200.23	929,706.65	6522,915.00	3,300	9,42,005.51	91,306.50	944,062.57	4,430	9107,720.32	9126,203.60	9114,061.52	90,222	921.00	90.00	921.00	0.000	9732,016.76	9140,577.21	9881,793.97	16,099
June 1992	6600,100.72	929,704.65	6522,005.37	3,300	9,029,020.70	916,010.10	9,365,047.36	4,202	9213,250.35	9304,570.00	9117,970.75	50,911	921.00	90.00	921.00	0.000	9365,062.03	9309,256.47	9675,119.36	95,814
July 1992	6600,610.97	929,921.51	6520,311.40	3,300	9,600,000.20	927,507.77	9,600,470.16	4,528	9152,100.72	95,906.06	9146,117.66	-4,101	9020.00	90.00	9020.00	0.000	91,100,357.00	920,261.31	91,179,309.19	3,474
August 1992	6600,000.16	929,726.52	6523,417.60	3,300	9,600,617.68	910,224.79	9,412,042.95	4,418	9203,312.06	90.00	9203,312.06	0.000	9803.00	90.00	9803.00	0.000	91,500,352.44	947,750.33	91,552,110.77	3,078
September 1992	6600,100.50	929,706.17	6522,003.67	3,300	9,600,000.20	927,507.77	9,600,470.16	4,518	9416,703.05	90.00	9416,703.05	0.000	967.00	90.00	967.00	0.000	9215,972.35	976,611.08	9392,504.23	7,722
October 1992	6600,200.71	929,706.50	6522,910.29	3,300	9,611,010.14	935,305.40	9,150,454.54	4,062	9600,051.50	90.00	9600,051.50	0.000	967.00	90.00	967.00	0.000	92,230,310.92	916,975.06	92,355,206.00	4,078
November 1992	6600,112.02	929,706.00	6522,918.72	3,300	9,611,010.14	935,305.40	9,150,454.54	4,062	935,912.50	90.00	935,912.50	0.000	967.00	90.00	967.00	0.000	92,230,310.92	916,975.06	92,355,206.00	4,078
December 1992	6600,200.36	929,706.50	6522,919.02	3,300	9,611,010.14	935,305.40	9,150,454.54	4,062	91,730,737.60	90.00	91,730,737.60	0.000	967.00	90.00	967.00	0.000	92,230,310.92	916,975.06	92,355,206.00	4,078
	65,126.57	90,344,000.00	65,126.57	3,300	9,730,000.00	937,777.00	96,071,000.73		91,049,341.27	9621,055.20	94,28,285.93		9604.00	90.00	9604.00		910,775,453.46	91,210,058.05	911,906,011.71	10,104

Cost Pool	Regulated	Nonregulated	Total	Hours	Regulated	Nonregulated	Total	Hours
Cost Pool 3	65,126.57	90,344,000.00	65,126.57	3,300	9,730,000.00	937,777.00	96,071,000.73	
Cost Pool 4	9,730,000.00	937,777.00	9,730,000.00	3,300	9,730,000.00	937,777.00	96,071,000.73	
Cost Pool 5	91,049,341.27	9621,055.20	91,049,341.27	9621,055.20	94,28,285.93			
Cost Pool 6	9604.00	90.00	9604.00		9604.00	90.00	9604.00	
Total	166,909,971.84	181,665,827.20	166,909,971.84	181,665,827.20	181,665,827.20	181,665,827.20	181,665,827.20	