

3

SOUTHERN BELL TELEPHONE
SURVEILLANCE AUDIT
DKT# 920260-TL
AFAD# 95-103-4-1
TPE DECEMBER 31, 1994
OCOTOBER 25, 1995

DOCUMENT NUMBER-DATE
11426 NOV 16 82
FISCAL RECORDS/REPORTING

FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT

TO: Carol Hoffman
UTILITY: Southern Bell
FROM: Ruth Young
(AUDIT MANAGER)

Gabriela Leon
(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 32
AUDIT PURPOSE: Surveillance

DATE OF REQUEST: 7/20/95

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY 7/25/95
(DATE)

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

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

Please provide backup for the NOI expense
adjustment:

Other Reg / Nonreg Adjustments \$30,000

~~Backup~~ Backup for this adjustment was not included
with the others.

TO: AUDIT MANAGER Ruth Young DATE 7/24/95

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY. - Federal Express to Miami
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____.
- (3) AND IN MY OPINION, THE MATERIAL IN ITEM NOS. _____ IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006, F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM) 10-32 P1

Patricia J. Klein, Manager
SIGNATURE AND TITLE OF RESPONDENT

DISTRIBUTION:

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

FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT

TO: Carol Hoffman
UTILITY: Southern Bell
FROM: Ruth Young
(AUDIT MANAGER)

Gabriela Leon
(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 32
AUDIT PURPOSE: Surveillance

DATE OF REQUEST: 7/20/95

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY 7/21/95
(DATE)

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

ITEM DESCRIPTION:

Please provide backup for the NOI expense
adjustments:

Other Reg / Nonreg Adjustments \$30,000

~~Backup~~ Backup for this adjustment was not included
with the others.

TO: AUDIT MANAGER Ruth Young DATE 7/24/95

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY. - Federal Express to Miami
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____.
- (3) AND IN MY OPINION, THE MATERIAL IN ITEM NOS. _____ IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006, F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM) 10-32 P2

Patricia J. Klein, Manager
SIGNATURE AND TITLE OF RESPONDENT

DISTRIBUTION:
White: Utility Complete and Return to Auditor
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Goldenrod: Audit File Copy
Canary: Utility Retain

FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT

TO: Carol Hoffman
UTILITY: Southern Bell
FROM: Ruth Young
(AUDIT MANAGER)

Gabriela Leon
(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 33

DATE OF REQUEST: 7/20/95

AUDIT PURPOSE: _____

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY 7/23/95
(DATE)

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

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

Please provide further explanations + backup related to Abandoned Projects - expense ads to N.O.I see attached backup originally provided for questions.

TO: AUDIT MANAGER Ruth Young DATE 7/26/95

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY. - Federal Express to Miami
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____ .
- (3) AND IN MY OPINION, THE MATERIAL IN ITEM NOS. _____ IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006, F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM) 10-33

Patricia J. Klein, Manager
SIGNATURE AND TITLE OF RESPONDENT

DISTRIBUTION:

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

(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT

TO: Karol Hoffman
UTILITY: Southern Bell
FROM: Ruth Young
(AUDIT MANAGER)

Gabriela Leon
(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 34
AUDIT PURPOSE: Surveillance

DATE OF REQUEST: 7/24/95

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY 7/28/95
(DATE)

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

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

Re: Lobbying Expenses
Please provide explanations + further backup related to
the N.O.I. expense Ad. (Lobbying Expenses)
see attached worksheets/wr. for questions.

TO: AUDIT MANAGER Ruth Young DATE 8/2/95

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY. Federal Express to Miami
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____.
- (3) AND IN MY OPINION, THE MATERIAL IN ITEM NOS. _____ IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006, F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

10-34 P1

Patricia J. Klein, Manager
SIGNATURE AND TITLE OF RESPONDENT

DISTRIBUTION:

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

COMPANY:
TITLE:
PERIOD:
DATE:
AUDITOR:
WORKPAPER #:

SOUTHERN BELL
LOBBYING EXPENSES
TYE 12/31/94
JULY 21, 1995
GABRIELA LEON
40-1/2-4/1

The source of this worksheet is a Company prepared Schedule that details these expenses by month.

Lombardo's Office
Criser's Office
Office Space
Expenses Assigned Directly

\$257,207.00 See Schedule A
\$215,864.00 See Schedule A
\$64,274.00 Schedule B
\$16,853.00

Total Lobbying Expenses

\$554,198.00

Regulated amount (MR 6722)

97.84%

Intrastate %

\$542,227.32

To exclude from regulation

78.99%

\$426,327.59

① Please provide a schedule showing for each month the salaries for Lombardo, Criser, Raynor, & Meiners.

①A Ratio of lobbying time + office space
② What are their titles + responsibilities?

③ On page D provide Bup. for the \$79,392. Why is it being subtracted out of Lombardo's expenses, & included in Criser's expenses?

④ Shouldn't the membership dues, special be directly taken out of as an adj. to N.O.I.? It seems to me that the effect of what is done here in this Company adj. is a Ø effect.

Page A
Pr
10-31

COMPANY: SOUTHERN BELL
 TITLE: LOBBYING EXPENSES
 PERIOD: TVE 12/31/84
 DATE: JULY 21, 1985
 AUDITOR: GABRIELA LEON
 WORKPAPER # 40-1/2-4/1

The source of this worksheet is a Company prepared Schedule that details these expenses by month.

Schedule A

LOBBYING EXPENSES

	Lombardo Expenses 1/84-12/84	Criser Expenses 1/84-12/84	Mearns Expenses 1/84-12/84	Paynor Expenses 1/84-12/84
Land and Building Expense (6121)	\$490.00	\$490.00	\$1,540.00	\$1,540.00
Office Equipment Expense (6123)	\$900.00	\$900.00	\$544.00	\$738.00
Comp Com Equipment Exp (6123)	\$205.00	\$205.00	\$537.00	\$970.00
Gen Paps Compt Ex - De & Dirch	\$3,067.00	\$24.00	\$1,645.00	\$3,777.00
Executive (6711)	\$252,197.00	\$23,547.00	\$313,554.00	\$456,463.00
Accounting and Finance (6721)	\$22.00	\$17.00	\$449.00	\$449.00
External Relations (6722)	\$427,740.00	\$402,221.00	\$300.00	\$300.00
Other General and Administrative	\$79,362.00	\$0.00	\$11,292.00	\$91,492.00
Membership - Social and Athletic	\$1,722.00	\$455.00	\$898.00	\$2,990.00
Trustee's Expenses, entertain	\$12,493.00	\$3,247.00	\$26,355.00	\$67,116.00
Special Charges - Trustee Ex Entmt	\$2,464.00	\$1,662.00	\$371,795.00	\$67,116.00
Other				\$487,559.00
Report Total	\$780,772.00	\$432,658.00	\$728,910.00	\$1,103,294.00
Excluding Membership	(\$1,722.00)	(\$455.00)	(\$898.00)	(\$2,990.00)
Trustee's Expenses, entertain	(\$12,493.00)	(\$3,247.00)	(\$26,355.00)	(\$67,116.00)
Special Charges	(\$2,464.00)	(\$1,662.00)	(\$371,792.00)	(\$487,559.00)
Total Lombardo	\$764,093.00	\$427,494.00	\$329,865.00	\$545,729.00
Less Criser	(\$427,494.00)			(\$329,865.00)
Less General and Administrative	\$336,599.00			\$215,864.00
	(\$79,362.00)	\$79,392.00		
	\$257,207.00	\$506,886.00	\$329,865.00	\$215,864.00

THE WALTER LATHAM COMPANY (708) 348-6787

401
24

Page B
10-34

This schedule includes Lombardi's + crew's lobbying expenses

Summers - office expenses

Date: 02/15/95 Time: 16:11 Page: 1

Retirements : + Year : 94

RTAP Report: ADPATRIC
Report Title: Not Specified
RCC : FF100000 Total/Incr : 1 Rounding : 0
FCAT : 2

Code	Jan 1994	Feb 1994	Mar 1994	Apr 1994	May 1994	Jun 1994	Total 1994
LAND AND BLDG EXP (6121)	0	0	0	0	0	140	140
OFFICE EMT EXP (6123)	31	118	49	18	185	43	690
COMP CON EMT EXP (6123)	103	51	0	0	0	0	990
GEN PRPS CMTR EX- DISBDRCH	0	0	0	0	0	0	205
EXECUTIVE (6711)	1,045	0	0	1,436	0	587	3,067
ACCOUNTING & FINANCE (6721)	19,475	20,704	26,097	19,656	22,581	20,246	125,270
EXTERNAL RELATIONS (6722)	34,275	19,368	20,944	19,303	18,835	22,270	252,187
MUNAN RESOURCES (6723)	0	0	0	0	6	0	22
OTR GRAD -OTR(6728 .3..4..9)	0	0	0	0	0	0	627,740
MEMBERSHIP - SOCIAL & ATHLETIC C	195	65	614	195	117	146	79,392
TRUSTEE'S EXPENSES, ENTERTAIN	1,641	70	1,428	1,856	703	1,737	1,722
SPL CHR8- TRSTEE EX ENTIT OTR	0	802	0	1,662	0	0	12,493
REPORT TOTAL	58,143	56,640	68,295	56,122	60,648	58,708	780,781

excl. mem. fund. exp. + capt. exp.

excl. union

*110-1
5-4
40*

*10-34
p. 5*

why is '42,740 taken out of Lombardi's expensng? Is it because this schedule is for both?

provide for financial package for financial

TAOWES

*780,781
- 1,722
= 12,443
- 2,464
+ 164,105*

427,996

*19,119 21,000 26,506 19,788 22,670 20,680
24,131 98,634 20,479 21,786 18,926 22,870 336,609*

Page D

PG

FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT

TO: Karol Hoffman
UTILITY: Southern Bell
FROM: Ruth Young
(AUDIT MANAGER)

Gabriela Leon
(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 35
AUDIT PURPOSE: Surveillance Report

DATE OF REQUEST: 7/28/95

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY 8/4/95
(DATE)

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

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

Re: Abandoned Projects

Please see page 1 attached for questions

TO: AUDIT MANAGER Ruth Young DATE 8/8/95

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY.
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____ .
- (3) AND IN MY OPINION, THE MATERIAL IN ITEM NOS. _____ IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006, F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM) 10-35

Karol S. Hoffman, Specialist
SIGNATURE AND TITLE OF RESPONDENT

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

FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT

TO: Patti Klein

UTILITY: 36P

FROM: Ruth Young
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 35-36

DATE OF REQUEST: 7/31/95

AUDIT PURPOSE: Subcommittee

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY 8/14/95
(DATE)

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

ITEM DESCRIPTION:

Provide explanations & calculations for how & why
J.D. adjustments were made to 6564.100 in the
amount of (15,604,841) and to 6725.900 in the
amount of 10,000,001 on yr end 12/94

Provide same info for account 3100.0000 in the amount
of (46,534,413)

WP
12-4

TO: AUDIT MANAGER Ruth Young

DATE 8/11/95

THE REQUESTED RECORD OR DOCUMENTATION:

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

10-36P1

Karol A. Hoffman, Specialist

SIGNATURE AND TITLE OF RESPONDENT

DISTRIBUTION:

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

QUESTIONS REGARDING THE ABANDONED PROJECTS ADJUSTMENT TO NET OPERATING INCOME:

1. Please provide a copy of the FPSC Order whereby the Commission approves this adjustment.
2. Please provide the letters from the engineers regarding the breakdown of all the costs involved in the abandonment of the following projects:

Project Number	RCO	RCC	From JRNL Account	Final Account	Geographic Location	Salary Hours	Amount
PM11002	B0401010	B0401000	14399400	73701000	2EA	0	\$8,273.20
P3L1245	B0401000	B0401000	14391000	73701000	2EA	182	\$11,860.61
P3L1459	B0401000	B0401000	14391000	73701000	2EA	111.5	\$5,925.00

See attached report PJ11 where I highlighted the projects chosen.

Please provide the description of these projects, the location (address), and the reason why these projects were abandoned if the letters from the engineers do not state so.

10-36
P2

P01

07.25.95 01:00 PM

P3
1D-36

STATE : FLORIDA
BUSINESS MONTH : AUGUST
CURRENT DATE : 09/09/94
CURRENT TIME : 06:44:55

BELLSOUTH TELECOMMUNICATIONS INC
ENGINEERING PROJECTS
PROJECT CLEARANCE DETAILS

REPORT : PJ11
JOB : CD91A56
PROGRAM : CD93P06J
PASS : 37
PAGE : 49

ANTH. MEMBER	PROJECT NUMBER	R C O	R C C	FROM JMWL ACCOUNT	FINAL ACCOUNT	ACCT TYPE	CHK	GEOGRAPHIC LOCATION	SALARY HOURS	TOTAL AMOUNT
CANCEL	PT10814	NE305000	NE221030	14391000	73701000			23 N	1.50	75.60
	PT11095	NE305000	NE221030	14391000	73701000			23 N	5.00	335.00
	PT12000	NE301000	NE301030	14391000	73701000			23 A	.00	-17.76
	PT12707	NE305000	NE305030	14391000	73701000			23 A	1.50	70.15
	PT20118	NE308000	NE305030	14391000	73701000			23 A	8.00	536.05
	PT20118	NE305000	NE305030	14391000	73701000			23 A	1.50	89.63
	PT20137	NE305000	NE305000	14391000	73701000			23 A	1.50	89.63
	PT21448	NE301000	NE331000	14391000	73701000			23 A	7.00	271.39
	PT10293	B0401000	B0401000	14391000	73701000			2E A	8.00	302.46
	PT10296	B0401000	B0411000	14391000	73701000			2E A	4.00	298.41
	PT10909	B0401000	B0401000	14391000	73701000			2E A	2.00	149.19
	PTA3214	NE305000	NE305000	14391000	73701000			23 A	1.50	70.15
	PTA3547	NE303000	NE301000	14391000	73701000			23 A	7.50	519.70
	PTA4342	NE411000	NE411000	14391000	73701000			2E A	1.50	89.63
	PTA4818	NE303000	NE303000	14391000	73701000			2E A	13.50	869.74
	PTA4818	NE303000	NE303000	14391000	73701000			2E A	2.00	115.20
	PTA4822	NE303000	NE303000	14391000	73701000			2E A	3.00	205.92
	PTA5223	NE411000	NE411000	14391000	73701000			2E A	8.50	822.73
	PTA5582	NE411000	NE411000	14391000	73701000			2E A	2.00	77.02
	PTA5594	NE411000	NE411000	14391000	73701000			2E A	7.50	520.26
	PTA5618	NE411000	NE411000	14391000	73701000			2E A	2.00	77.02
	PTA5637	NE411000	NE411000	14391000	73701000			2E A	1.00	39.50
	PTA5701	NE411000	NE411000	14391000	73701000			2E A	.50	21.05
	PTA5746	NE411000	NE411000	14391000	73701000			2E A	.50	21.05
	PTA7384	NE305000	NE305000	14391000	73701000			23 A	1.50	78.15
	PTA7444	NE305000	NE305000	14391000	73701000			23 A	1.50	89.63
	PTA7441	NE305000	NE305000	14391000	73701000			23 A	1.50	89.63
	PTA7442	NE305000	NE305000	14391000	73701000			23 A	1.50	89.63
	PTA7443	NE305000	NE305000	14391000	73701000			23 A	1.50	89.63
	PTA7444	NE305000	NE305000	14391000	73701000			23 A	1.50	89.63
	PTA8074	NE421000	NE421000	14391000	73701000			2E A	7.50	355.08
	PTA8080	NE421000	NE421000	14391000	73701000			2E A	.00	804.08
	PTA8080	NE421000	NE421000	14391000	73701000			2E A	.00	220.08
	PTA8281	B0404000	B0404000	14391000	73701000			2E A	1.00	49.95
	PTA8781	B0401000	B0401000	14391000	73701000			2E A	5.00	394.47
	PTA8748	B0401000	B0401000	14391000	73701000			2E A	7.00	403.67
	PTA8908	B0404000	B0404000	14391000	73701000			2E A	9.00	550.40
	PTA11002	B0401000	B0401000	14391000	73701000			2E A	.00	2,608.00
	PTA11002	B0401000	B0401000	14391000	73701000			2E A	.00	8,273.20
	PTA11002	B0401000	B0401000	14391000	73701000			2E A	3.50	183.91
	PTA11002	B0401000	B0401000	14391000	73701000			2E A	1.50	89.63
	PTA11002	B0401000	B0401000	14391000	73701000			2E A	1.00	58.88
	PTA11002	B0401000	B0401000	14391000	73701000			2E A	72.50	4,538.07
	PTA11002	B0401000	B0401000	14391000	73701000			2E A	66.00	4,771.51
	PTA11002	B0401000	B0401000	14391000	73701000			2E A	1.50	84.90
	PTA11002	B0401000	B0401000	14391000	73701000			2E A	25.00	1,763.55
	PTA11002	B0401000	B0401000	14391000	73701000			2E A	16.00	1,385.59
	PTA11002	B0401000	B0401000	14391000	73701000			2E A	4.00	386.90

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

07-25-95 02:03PM P001 #41

P-95X

17

STATE : FLORIDA
BUSINESS MONTH : AUGUST
CURRENT DATE : 07/09/94
CURRENT TIME : 06:48:55

BELLSOUTH TELECOMMUNICATIONS INC
ENGINEERING PROJECTS

REPORT : PJ11
JOB : CB03L56
PROGRAM : CB05P060
PASS : 37
PAGE : 50

PROJECT CLEARANCE DETAILS

AUTH. NUMBER	PROJECT NUMBER	R C D	R C C	FROM PROJ ACCOUNT	FINAL ACCOUNT	ACCT TYPE	OCSE	GEOGRAPHIC LOCATION	SALARY HOURS	TOTAL AMOUNT
CANCEL	P383427	NE301000	NE301000	14391000	73701000			23 A	2.00	153.48
	P384591	NE305000	NE305000	14391000	73701000			23 A	1.00	51.04
	P384442	B0401000	B0401000	14391000	73701000			23 A	2.50	150.59
	P384499	NE305000	NE305000	14391000	73701000			23 A	7.00	334.52
	P384491	B0401000	B0401000	14391000	73701000			23 A	2.50	153.26
	P384425	NE305000	NE305000	14391000	73701000			23 A	1.00	76.18
	P384849	NE301000	NE301000	14391000	73701000			23 A	1.00	65.94
	P387058	NE301000	NE301000	14391000	73701000			23 A	1.00	85.65
	P387096	NE301000	NE301000	14391000	73701000			23 A	1.00	14.27
	P387450	NE305000	NE305000	14391000	73701000			23 A	1.50	89.63
	P387432	NE305000	NE305000	14391000	73701000			23 A	1.50	89.63
	P382145	NE221000	NE221000	14391000	73701000			23 H	20.00	1,048.37
	P383173	NE221000	NE221000	14391000	73701000			23 H	4.00	368.61
	P384221	NE221000	NE221000	14391000	73701000			23 H	1.00	59.51
	P384737	NE221000	NE221000	14391000	73701000			23 H	.00	4,273.00
	P384461	NE221000	NE221000	14391000	73701000			23 H	.00	4,220.00
	P384107	B0401000	B0401000	14391000	73701000			23 Y	6.50	708.80
	P384107	B0401000	B0401000	14391000	73701000			23 Y	139.00	9,246.45
	P384107	B0401000	B0401000	14391000	73701000			23 A	.00	359.13
	P384107	B0401000	B0401000	14391000	73701000			23 A	6.50	400.16
	P384107	B0401000	B0401000	14391000	73701000			23 A	31.50	596.09
	P384107	NE305000	B0401000	14391000	73701000			23 A	3.00	164.27
	P384572	B0401000	B0401000	14391000	73701000			23 A	4.50	404.54
	P384574	B0401000	B0401000	14391000	73701000			23 A	5.00	319.06
	P384574	B0401000	B0401000	14391000	73701000			23 A	8.50	521.02
	P384929	B0401000	B0401000	14391000	73701000			23 A	6.00	398.50
	P381117	B0401000	B0401000	14391000	73701000			23 A	.00	143.42
	P381121	NE305000	NE305000	14391000	73701000			23 A	162.00	11,480.61
	P381245	B0401000	B0401000	14391000	73701000			23 A	76.00	4,368.36
	P381252	B0401000	B0401000	14391000	73701000			23 A	18.00	1,203.92
	P381261	B0401000	B0401000	14391000	73701000			23 A	7.00	466.05
	P381264	B0401000	B0401000	14391000	73701000			23 A	7.00	464.05
	P381267	B0401000	B0401000	14391000	73701000			23 A	12.00	792.04
	P381272	B0401000	B0401000	14391000	73701000			23 A	.00	254.19
	P381272	B0401000	B0401000	14391000	73701000			23 A	.00	254.18
	P381272	B0401000	B0401000	14391000	73701000			23 A	25.50	1,218.55
	P381281	B0401000	B0401000	14391000	73701000			23 Y	11.50	648.66
	P381281	B0404000	B0404000	14391000	73701000			23 Y	25.50	1,457.56
	P381282	B0401000	B0401000	14391000	73701000			23 A	.00	280.00
	P381285	B0401000	B0401000	14391000	73701000			23 A	.00	879.52
	P381285	B0401000	B0401000	14391000	73701000			23 A	.00	879.53
	P381285	B0401000	B0401000	14391000	73701000			23 A	5.00	531.01
	P381351	B0401000	B0401000	14391000	73701000			23 Y	9.00	578.06
	P381351	B0406000	B0406000	14391000	73701000			23 Y	4.00	269.95
	P381364	B0401000	B0401000	14391000	73701000			23 A	18.50	1,276.67
	P381366	B0401000	B0401000	14391000	73701000			23 A	45.00	2,719.69
	P381371	B0401000	B0401000	14391000	73701000			23 A	45.00	2,419.51
	P381398	B0401000	B0401000	14391000	73701000			23 A	3.00	151.26
	P381399	B0401000	B0401000	14391000	73701000			23 A		

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

10-36
P4

STATE : FLORIDA
BUSINESS MONTH : AUGUST
CURRENT DATE : 07/09/94

BELLSOUTH TELECOMMUNICATIONS INC
ENGINEERING PROJECTS

REPORT : PJ11
JOB : CB03L56
PROGRAM : CB05P060
PASS : 37

07.25.95 12:46 PM

BACK

STATE : FLORIDA
 BUSINESS MONTH : AUGUST
 CURRENT DATE : 09/09/95
 CURRENT TIME : 00:14:55

BELLSOUTH TELECOMMUNICATIONS INC
 ENGINEERING PROJECTS

REPORT : PJ11
 JOB : CD03456
 PROGRAM : CD03P160
 PAGE : 57
 PAGE : 51

PROJECT CLEARANCE DETAILS

AMTH. NUMBER	PROJECT NUMBER	R C D	R C C	FROM JMBK ACCOUNT	FINAL ACCOUNT	ACCT TYPE	OCCL	GEOGRAPHIC LOCATION	SALARY HOURS	TOTAL AMOUNT
CANCEL										
	P3L1429	B0401000	B0401000	14391000	73701000			2E A A A	5.00	191.65
	P3L1439	B0401000	B0401000	14391000	73701000			2E A A A	1.50	62.14
	P3L1441	B0401000	B0401000	14391000	73701000			2E A A A	2.00	128.48
	P3L1457	B0401000	B0401000	14391000	73701000			2E A A A	116.50	3,923.08
	P3L1464	B0401000	B0401000	14391000	73701000			2E A A A	23.50	1,583.50
	P3L1473	B0401000	B0401000	14391000	73701000			2E A A A	12.00	5,077.51
	P3L1478	B0401000	B0401000	14391000	73701000			2E A A A	2.00	159.95
	P3L1481	B0401000	B0401000	14391000	73701000			2E A A A	6.00	401.57
	P3L1484	B0401000	B0401000	14391000	73701000			2E A A A	11.50	698.28
	P3L1486	B0401000	B0401000	14391000	73701000			2E A A A	1.00	159.95
	P3L1487	B0401000	B0401000	14391000	73701000			2E A A A	1.50	62.14
	P3L1488	B0401000	B0401000	14391000	73701000			2E A A A	1.00	164.27
	P3L1489	B0401000	B0401000	14391000	73701000			2E A A A	1.00	1,251.93
	P3L1495	B0401000	B0401000	14391000	73701000			2E A A A	22.00	455.57
	P3L1497	B0401000	B0401000	14391000	73701000			2E A A A	7.00	49.22
	P3L1501	B0401000	B0401000	14391000	73701000			2E A A A	1.00	883.28
	P3L1538	B0401000	B0401000	14391000	73701000			2E A A A	11.00	672.16
	P3L1548	B0401000	B0401000	14391000	73701000			2E A A A	11.00	488.16
	P3L1562	B0401000	B0401000	14391000	73701000			2E A A A	8.00	183.91
	P3L1646	B0401000	B0401000	14391000	73701000			2E A A A	3.00	567.75
	P3L1657	B0401000	B0401000	14391000	73701000			2E A A A	6.00	245.29
	P3L1668	B0401000	B0401000	14391000	73701000			2E A A A	4.00	109.50
	P3L6476	B0401000	B0401000	14391000	73701000			2E A A A	2.00	209.94
	P31459	B0401000	B0401000	14391000	73701000			2E A A A	3.00	481.74
	P34252	B0401000	B0401000	14391000	73701000			2E A A A	7.50	
TOTAL FOR CANCEL									1,365.75	168,157.84

TOTAL AMOUNT CLEARED TO CANCEL ACCOUNT 7370

SALARY HOURS : 1,365.75
 TOTAL AMOUNT : 168,157.84

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

10-36
 95

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P 16

FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT

TO: Karel Hoffman
UTILITY: Southern Bell
FROM: Ruth Young
(AUDIT MANAGER)

Gabriela Leon
(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 37
AUDIT PURPOSE: Surveillance

DATE OF REQUEST: 8/9/95

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY 8/14/95
(DATE)

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

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

Please provide answers to the attached questions.

TO: AUDIT MANAGER Ruth Young DATE 8/17/95

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY. Federal Express to Miami
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____ .
- (3) AND IN MY OPINION, THE MATERIAL IN ITEM NOS. _____ IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006, F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM) 10-37

Patricia J. Klein, Manager
SIGNATURE AND TITLE OF RESPONDENT

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

FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT

TO: Patti Klein

UTILITY: BST

FROM: Ruth Young
(AUDIT MANAGER)

K. Udeloh
(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 38

DATE OF REQUEST: 8/3/95

AUDIT PURPOSE: Surveillance

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY 8/14/95
(DATE)

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

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

Provide entry under in second quarter
to record discontinuance of SFAS 71.

TO: AUDIT MANAGER Ruth Young DATE 8/4/95

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY. Federal Express to Miami
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____.
- (3) AND IN MY OPINION, THE MATERIAL IN ITEM NOS. _____ IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006, F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM) 10-37

Patricia J. Klein Manager
SIGNATURE AND TITLE OF RESPONDENT

DISTRIBUTION:

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

FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT

TO: Karyl Hoffman
UTILITY: SBT
FROM: Ruth Young
(AUDIT MANAGER)

Gabriela Leon
(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 39
AUDIT PURPOSE: Surveillance

DATE OF REQUEST: 8/3/95

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY 8/9/95
(DATE)

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

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

① Please reconcile the attached worksheets, provided by the Company to the Staff's prepared trial balance.

TO: AUDIT MANAGER Ruth Young DATE 8/4/95

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY. Federal Express to Miami
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____.
- (3) AND IN MY OPINION, THE MATERIAL IN ITEM NOS. _____ IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006, F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM) 10-39

Patricia J. Klein, Manager
SIGNATURE AND TITLE OF RESPONDENT

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

QUESTION FOR DOCUMENT RECORD REQUEST NO. 40

OUT OF PERIOD EXPENSES— NO. 8

NO. 8— Write off of unresolved discrepancies in disputed customer bills booked 9/94 not appl to period.

See original backup on wp 40—1/2—1/1—8 pages 1 and 2.

QUESTIONS:

- (1) Please provide backup so that staff can see that these unresolved discrepancies in fact pertain to another period.
- (2) How does wp 40—1/2—1/1—8 page 2 backups up page 1?
- (3) What is the source of wp 40—1/2—1/1—8 page 2.

OUT OF PERIOD EXPENSES— NO. 9

NO. 9— Depreciation expense booked 2/95 and 3/95 applicable to period

See original backup provided on wp 40—1/2—1/1—9 pages 1 and 2.

QUESTIONS:

- (1) What is the source of this backup? Can it be traced to another more detailed schedule?
- (2) How were these numbers calculated?

OUT OF PERIOD EXPENSES—NO. 10

NO. 10— Expense associated with contingency

See original backup provided on wp 40—1/2—1/1—10 pages 1 and 2.

QUESTIONS:

- (1) Please provide backup as to how these numbers were calculated.
- (2) What is the source of this backup?

10-40

P2

OUT OF PERIOD EXPENSES—NO. 11

NO. 11—Adjustment to Depreciation Expense for JD effect of MR correction booked 12/94 (JD not booked until 1/95).

See original backup provided on wp 40–1/2–1/1–11 page 1

QUESTIONS:

- (1) Please provide the source of these schedules?
- (2) How were the PSC adjustments calculated—Provide backup.
- (3) How can the \$936,604.57 be traced to the backup provided on page 1. which shows a total JD Accrual (\$1,013,456.71).
- (4) Please provide an explanation of how all these schedules trace to each o
- (5) Provide an account number whereby staff can trace to the Fr Adjustment Report—Monthly Activity Summary

OUT OF PERIOD EXPENSES—NO. 12

NO. 12—Expense of the deferred compensation plans booked 9/94 applicable to 199

- (1) Provide a better explanation of the original backup provided.
See Wp 40–1/2–1/1–12 pages 1 and 2.
- (2) How was the \$899,329 figure calculated. Provide backup..
- (3) Provide backup for the 96.98% – % Regulated
- (4) Provide backup for the 78.9941%– % Intra

OUT OF PERIOD EXPENSES—NO. 13

NO. 13— Tax booked to Account 6728.9000 that was beyond the statute of limitations to be able to collect from taxing authority.

- (1) Provide a better explanation of the adjustment and of the original backup provided. See Wp 40–1/2–1/1–13 pages 1 through 10.

10-40
P3

404-525-7045

To: Patty Kline, SBT
FAX No: 404-525-7045

From: Gabriela Leon, PSC
Phone No. 805-263-2830

Please reconcile Plant in Service.
In auditing the WECO Adt. I came across certain allocations which were based on Plant in Service. I'm sending/faxing you the related worksheets that need to be reconciled.

Reconciliation
①

Page 1 - Reconcile	\$9,809,563,515	on Pg. 1 + 2
Trial Balance	9,963,383,714	on Pg. 3
Difference	<u>(153,820,199)</u>	

This trial balance was prepared by Ruth Young using the MR General Ledger.

Reconciliation
②

Page 1 - Reconcile:	\$9,714,229,690
trial balance	9,859,320,825
	<u>(145,091,135)</u>

③ Page 1 and Page 2 Provide the account where I can trace the \$7,477,100 amount of EOP Rate Base Plant in Service to the trial balance on General Ledger.

④ Page 4 - Please provide the source of this schedule + how these % were developed

1040
P4

Unregulated = Interstate & Intrastate
Regulated & Nonregulated

per the MR Ledger

Company SBT
Title: Trial Balance Assets - MR Combined and FR Combined Basis
Period: Year Ended 1994
Date: 7/5/95
Auditor: Yen Ngo
Workpaper # 12-5
SOURCE: BALANCE TO REGULATED ACCOUNTS

Fla. Commerce (Interstate)
(FR/REG)

Fla. Commerce
with FR Act.

Ads. to remove
non-regulated
PART 64

Fla. Commerce
Regulated (Interstate
& Intrastate)

ACCT. NO.	ACCOUNT	MR BASIS DEC. 94	rsc/fcc acts. OFFBOOK ADJUSTMENTS	FR BASIS DEC 94	Ads. to remove non-regulated PART 64 ADJUSTMENTS	FR REG. DEC 94 SURVEILLANCE
Current Assets						
1130	Cash					
1140&5	Working Funds & Sp. Deposits					
1160	Temporary Investment					
1180	Customer A/R	627,866,208.74		627,866,208.74		627,866,208.74
1181	A/R Allowance	(22,669,059.56)		(22,669,059.56)		(22,669,059.56)
1190	A/R - Other	2,541,163.43		2,541,163.43		2,541,163.43
1191	A/R - Other - Allowance			0.00		0.00
1200	Notes Receivable			0.00		0.00
1220	Material and Supplies	82,650,512.25		82,650,512.25	(2,200,876.84)	80,449,635.41
1290	Prepaid Rent	65,042.28		65,042.28		65,042.28
1300	Prepaid Tax	1,120,940.38		1,120,940.38		1,120,940.38
1310	Prepaid Insurance			0.00		0.00
1320	Prepaid Directory Ad.			0.00		0.00
1330	Other Prepayment	6,731,255.72		6,731,255.72		6,731,255.72
1350	Other Current Assets			0.00		0.00
	Investment in Aff. Co.					
1402	Investment in Nonaff. C	82,135.31		82,135.31	(173,469.74)	(91,334.43)
1406	Nonregulated Investment			0.00		0.00
1407	Unamortized Debt Issuance			0.00		0.00
1410	Other Noncurrent Assets	736,512.00		736,512.00		736,512.00
1437	Deferred Tax Regulatory	95,125,963.00	(7,860,211.00)	87,265,752.00		87,265,752.00
1438	Deferred Maint. & Ret.					0.00
1439	Other Deferred Charges	18,905,995.95		18,905,995.95	(1,548,270.47)	17,357,725.48
9000.1000	Inter Area Dtd Transfers Unsettled Area Trans	736,951.13		736,951.13		736,951.13
9004	HQ CONTROL Misc Rev TRANSFERS	189,235.35		189,235.35		189,235.35
	TOTAL CURRENT ASSETS	814,082,855.98	(7,860,211.00)	806,222,644.98	(3,922,617.05)	802,300,027.93
Telephone Plant						
2001	Plant in Service	9,963,383,714.58	1,984,240.00	9,965,367,954.58	(106,047,128.89)	9,859,320,825.69
2002	Future Use	235,581.39		235,581.39	(9,262.75)	226,318.64
2003	TPUC - Short Term	33,135,958.68		33,135,958.68	(526,643.09)	32,609,315.59
2004	TPUC - Long Term	17,789,401.49		17,789,401.49	(708,598.47)	17,080,803.02
2005	Plant Adjustment			0.00		0.00
2006	Nonoperating Plant	12,629,559.77		12,629,559.77	(466,036.55)	12,163,523.22
3100	Accum Depreciation	(4,427,682,876.32)	(46,554,414.75)	(4,474,237,291.07)	39,092,218.79	(4,435,145,072.28)
3300	A/D Nonoper	(6,710,372.56)		(6,710,372.56)	241,842.31	(6,468,530.25)
3410	A/D - Cap Leases	(2,693,682.00)		(2,693,682.00)	167,581.10	(2,526,100.90)
3420	A/D - Leasehold Impr.	(7,376,810.51)	(294.00)	(7,377,104.51)	650,362.21	(6,726,742.30)
	Net Pit & TPUC	5,582,710,474.52	(44,570,468.75)	5,538,140,005.77	(67,605,665.34)	5,470,534,340.43
	TOTAL ASSETS	6,396,793,330.50	(52,430,679.75)	6,344,362,650.75	(71,528,282.39)	6,272,834,368.36

1040 p7

FLORIDA
1994

ACCOUNT	TOTAL 2001		NONREG	TOTAL 2001		REGMR %	TOTAL 2001 REGMR %
	COMBMR	COMBMR		REGMR	REGMR		
1220	65,474,017.14	9,809,563,514.67	1,678,861.77	63,795,155.37	9,714,229,690.02	0.974358	0.990282
2111	49,905,988.86		1,770,037.11	48,135,951.75		0.964533	
2112	50,992,167.13		5,746,006.33	45,246,160.80		0.887316	
2113	0.00		0.00	0.00			
2114	167.83		20.69	147.14		0.876720	
2115	1,766,195.79		162,402.24	1,603,793.55		0.908050	
2116	90,398,895.87		7,255,200.31	83,143,695.56		0.919742	
2121	690,863,038.18		22,599,867.38	668,263,170.80		0.967287	
2122	14,281,946.12		888,638.81	13,393,307.31		0.937779	
2123	34,650,845.49		968,495.28	33,682,350.21		0.972050	
2124	364,300,496.12		20,187,971.35	344,112,524.77		0.944584	
2211	448,362,271.47		110.20	448,362,161.27		1.000000	
2212	1,178,584,372.37		28,272,857.20	1,150,311,515.17		0.976011	
2215	2,481.26			2,481.26		1.000000	
2220	44,167,135.01			44,167,135.01		1.000000	
2231	4,776,991.09			4,776,991.09		1.000000	
2232	1,922,248,664.56			1,922,248,664.56		1.000000	
2311	330,424.79		0.00	330,424.79		1.000000	
2321	0.00			0.00			
2341	7,698,849.60		1,070.01	7,697,779.59		0.999861	
2351	59,660,554.14		0.00	59,660,554.14		1.000000	
2362	101,394,331.53		6,112,537.75	95,281,793.78		0.939715	
2411	132,880,493.26			132,880,493.26		1.000000	
2421	692,023,132.79			692,023,132.79		1.000000	
2422	902,099,599.54			902,099,599.54		1.000000	
2423	2,282,173,738.23			2,282,173,738.23		1.000000	
2424	9,711,235.32			9,711,235.32		1.000000	
2426	42,305,100.62			42,305,100.62		1.000000	
2431	0.00			0.00			
2441	663,545,839.61			663,545,839.61		1.000000	
2681	6,177,780.91		320,148.65	5,857,632.26		0.948177	
2682	14,260,777.18		1,048,461.34	13,212,315.84		0.926479	
2690	0.00			0.00			
3100	(4,259,437,317.53)		(34,672,574.65)	(4,224,764,742.88)		0.991860	
3200	0.00		0.00	0.00			
3300	(6,617,283.33)		(215,840.54)	(6,401,642.79)		0.967413	
3410	(3,748,188.54)		(205,319.00)	(3,542,869.54)		0.945222	
3420	(9,421,185.36)		(626,343.35)	(8,794,842.01)		0.933518	
3500	0.00			0.00			
4010	(48,239,527.92)			(48,239,527.92)		1.000000	
4020	0.00			0.00			
4030	(75,928,623.90)			(75,928,623.90)		1.000000	
4040	(35,886,050.65)		(969,063.48)	(34,916,967.17)		0.972996	
4050	0.00			0.00			
4080	0.00			0.00			
4070	(313,097,960.04)			(313,097,960.04)		1.000000	
4080	(64,939,448.40)			(64,939,448.40)		1.000000	
4100	1,443,505.96		304,604.85	1,138,901.11		0.788983	
4110	76.50			76.50		1.000000	
4120	(61,981,477.38)		(30,320,197.31)	(31,661,280.07)		0.510818	
4130	(1,291.93)			(1,291.93)		1.000000	
4210	0.00			0.00			
4220	0.00			0.00			
4230	0.00			0.00			
4250	0.00			0.00			
4260	0.00			0.00			
4270	0.00			0.00			
4310	0.00		0.00	0.00			
4320	(117,143,748.62)		(496,148.37)	(118,647,600.25)		0.995765	
4330	0.00			0.00			
4340	(844,819,616.19)		(3,163,601.43)	(841,658,014.76)		0.996255	
4341	50,283,374.38			50,283,374.38		1.000000	
4350	600,731.25			600,731.25		1.000000	
4360	(757,898.27)		(107,510,315.78)	106,752,617.51		-140.890671	
4381	(95,254,137.67)			(95,254,137.67)		1.000000	
4370	3,729,136.08			3,729,136.08		1.000000	

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FLORIDA
1994

ACCOUNT	REGMR	TOTAL 2001 REGMR	INTERSTATE	INTRASTATE	TOTAL 2001 INTRASTATE	INTRA %	TOTAL 2001 INTRA %
1220	63,795,155.37		16,023,903.92	47,771,251.45		0.748823	
Summary 2110	1,237,581,101.89	9,714,229,690.02	259,627,488.00	977,953,613.89	7,371,518,623.68	0.790214	0.758837
2111	48,135,951.75						
2112	45,246,160.80						
2113	0.00						
2114	147.14						
2115	1,603,793.55						
2116	83,143,695.56						
2121	668,263,170.80						
2122	13,393,307.31						
2123	33,682,350.21						
2124	344,112,524.77						
Summary 2210	1,598,676,157.70		283,075,444.00	1,315,600,713.70		0.822931	
2211	448,362,161.27						
2212	1,150,311,515.17						
2215	2,481.26						
Summary 2220	44,167,135.01		5,537,603.17	38,629,531.84		0.874622	
2220	44,167,135.01						
Summary 2230	1,927,025,655.65		560,782,463.00	1,366,243,192.65		0.708991	
2231	4,776,991.09						
2232	1,922,248,664.56						
Summary 2310	162,970,552.30		41,015,192.00	121,955,360.30		0.748328	
2311	330,424.79						
2321	0.00						
2341	7,697,779.59						
2351	59,660,554.14						
2362	95,281,793.78						
Summary 2410	4,724,739,139.37		1,188,678,848.00	3,536,060,291.37		0.748414	
2411	132,880,493.26						
2421	692,023,132.79						
2422	902,099,599.54						
2423	2,282,173,738.23						
2424	9,711,235.32						
2426	42,305,100.62						
2431	0.00						
2441	663,545,839.61						
Summary 2680	19,069,948.10		3,994,028.17	15,075,919.93		0.790559	
2681	5,857,632.26						
2682	13,212,315.84						
Summary 2690	0.00		0.00	0.00			
2690	0.00						
Summary 3100	(4,237,102,454.43)		(1,034,076,877.00)	(3,203,025,577.43)		0.755947	
3100	(4,224,764,742.88)						
3200	0.00		0.00	0.00			
3300	(6,401,642.79)						
3410	(3,542,869.54)						
3420	(8,794,842.01)						
3500	0.00						
3600	0.00						
4100/4340	(840,517,113.65)		(197,317,077)	(643,200,036.65)		0.765243	
4100	1,138,901.11						
4110	78.50						
4120	(31,661,280.07)						
4130	(1,291.93)						
4310	0.00						
4320	(116,647,600.25)						
4330	0.00						
4340	(841,656,014.76)						
4341	50,283,374.38						
4350	600,731.25						
4360	106,752,817.51						
4361	(95,254,137.67)						
4370	3,729,136.08						

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FLORIDA
1994

ACCOUNT	TOTAL EXPENSES EXCLUDING 6560		NONREG	TOTAL EXPENSES EXCLUDING 6560		TOTAL EXPENSES EXCLUDING 6560	
	COMBMR	COMBMR		REGMR	REGMR	REGMR %	REGMR %
6112	3,662,064.76	1,818,287,120.53	218,662.51	3,443,402.25	1,696,623,429.35	0.940290	0.933089
6113	1,597,245.58		94,286.47	1,502,959.11		0.940969	
6114	852.00		55.89	796.11		0.934401	
6115	188,140.33		17,345.05	170,795.28		0.907808	
6116	548,130.40		33,065.28	515,065.12		0.939676	
6121	70,700,015.60		2,231,408.03	68,468,607.57		0.968438	
6122	6,504,159.48		427,645.61	6,076,513.87		0.934250	
6123	5,882,343.69		139,546.27	5,742,797.42		0.976277	
6124	83,763,144.92		4,265,741.34	79,497,403.58		0.949074	
6211	27,800,875.93		787.84	27,800,088.09		0.999972	
6212	76,881,540.58		2,350,385.95	74,531,154.63		0.969428	
6215	0.00			0.00			
6220	1,384,480.62			1,384,480.62		1.000000	
6231	307,193.19			307,193.19		1.000000	
6232	50,948,603.62			50,948,603.62		1.000000	
6311	1,052,403.81		1,067.42	1,051,336.39		0.998986	
6341	44,174.67		0.00	44,174.67		1.000000	
6351	13,600,402.00			13,600,402.00		1.000000	
6362	71,406,110.82		45,823,093.97	25,583,016.85		0.358275	
6411	10,424,921.57			10,424,921.57		1.000000	
6421	65,585,579.14			65,585,579.14		1.000000	
6422	19,335,547.85			19,335,547.85		1.000000	
6423	162,107,332.60			162,107,332.60		1.000000	
6424	88,275.40			88,275.40		1.000000	
6426	1,424,875.70			1,424,875.70		1.000000	
6431	0.00			0.00			
6441	3,378,028.97			3,378,028.97		1.000000	
6511	5,177.83		184.77	4,993.06		0.964315	
6512	2,314,828.13		138,937.79	2,175,888.34		0.939979	
6531	10,795,875.74		85,237.31	10,710,638.43		0.992105	
6532	25,010,355.47		761,516.13	24,248,839.34		0.969552	
6533	78,384,400.46		17,427,189.26	60,957,211.20		0.777670	
6534	92,014,802.42		8,425,721.19	83,589,081.23		0.908431	
6535	74,800,144.88		741,732.20	73,858,412.68		0.990057	
6540	10,019,905.89			10,019,905.89		1.000000	
6561	688,032,327.34		7,004,164.00	679,028,163.34		0.989790	
6562	0.00		0.00	0.00			
6563	2,563,588.98		159,257.30	2,404,339.68		0.937877	
6564	0.00			0.00			
6565	3,840,264.76		170,722.46	3,669,542.30		0.955544	
6611	24,246,765.04		3,890,494.66	20,356,270.38		0.839546	
6612	75,680,854.19		1,158,298.45	74,502,557.74		0.984691	
6613	16,892,438.80		946,871.01	15,745,565.79		0.943275	
6621	21,137,441.22		0.00	21,137,441.22		1.000000	
6622	61,865,524.95			61,865,524.95		1.000000	
6623	279,098,995.95		9,822,895.32	269,276,100.63		0.964805	
6711	8,308,632.40		477,558.50	7,829,073.90		0.942509	
6712	4,032,444.36		243,618.42	3,788,825.94		0.939585	
6721	36,825,925.90		1,565,159.06	35,260,766.84		0.957498	
6722	21,918,161.20		473,991.31	21,444,169.89		0.978374	
6723	36,702,210.66		2,705,119.75	33,997,090.91		0.926295	
6724	112,768,961.94		6,225,312.59	106,543,649.35		0.944796	
6725	17,195,415.20		5,160,990.43	12,034,424.77		0.699862	
6726	9,441,240.18		450,403.93	8,990,836.25		0.952294	
6727	8,806,832.42		167,308.90	8,639,523.52		0.981002	
6728	111,804,414.09		5,192,060.57	106,612,353.52		0.953561	
6790	20,912.00			20,912.00		1.000000	
7110	0.00			0.00			
7140	0.00			0.00			
7150	(185,768.25)		(5,837.74)	(179,928.51)		0.968575	
7160	(43,492.49)		418.46	(43,910.95)		1.009621	
7210	(14,355,232.00)		(84,282.00)	(14,270,950.00)		0.994129	
7220	222,550,448.00		(13,064,350.10)	235,614,798.10		1.058703	
7230	37,708,848.00		(2,031,829.75)	39,740,677.75		1.053882	
7240	175,489,393.78		1,092,568.02	174,396,827.76		0.993774	
7250	(16,639,922.00)		1,096,578.50	(17,736,500.50)		1.065900	
7310	(3.76)		(3.76)	0.00		0.000000	
7320	(310,880.34)		(310,880.34)	0.00		0.000000	
7340	(2,272,641.56)		(48,011.19)	(2,224,630.37)		0.978874	
7350	(102,480.00)			(102,480.00)		1.000000	
7360	(431,959.30)		(431,959.30)	0.00		0.000000	
7370	28,483,398.42		20,508,089.76	7,975,308.66		0.279998	

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FLORIDA
1994

ACCOUNT	TOTAL EXPENSES EXCLUDING 6560		INTERSTATE	TOTAL EXPENSES EXCLUDING 6560		TOTAL EXPENSES EXCLUDING 6560	
	REGMR	REGMR		INTRAMR	INTRAMR%	INTRAMR%	INTRAMR%
Summary 6110	5,633,017.87	1,696,623,429.35	1,181,889.00	4,451,128.87	1,332,631,949.35	0.790185	0.785481
6112	3,443,402.25						
6113	1,502,959.11						
6114	796.11						
6115	170,795.28						
6116	515,065.12						
Summary 6120	159,785,322.44		33,538,619.00	126,246,703.44		0.790102	
6121	68,468,607.57						
6122	6,076,513.87						
6123	5,742,797.42						
6124	79,497,403.58						
Summary 6210	102,331,242.72		24,154,967.00	78,176,275.72		0.783953	
6211	27,800,068.09						
6212	74,531,154.63						
6215	0.00						
Summary 6220	1,384,480.62		333,764.00	1,050,716.62		0.758925	
6220	1,384,480.62						
Summary 6230	51,255,796.81		12,114,706.00	39,141,088.81		0.763642	
6231	307,193.19						
6232	50,948,603.62						
Summary 6310	40,278,929.91		10,357,336.00	29,921,591.91		0.742860	
6311	1,051,336.39						
6341	44,174.67						
6351	13,600,402.00						
6362	25,583,016.85						
Summary 6410	262,344,561.23		66,009,547.00	196,335,014.23		0.748386	
6411	10,424,921.57						
6421	65,585,579.14						
6422	19,335,547.85						
6423	162,107,332.60						
6424	88,275.40						
6426	1,424,875.70						
6431	0.00						
6441	3,378,028.97						
Summary 6510	2,180,881.40		510,534.00	1,670,347.40		0.765905	
6511	4,993.08						
6512	2,175,888.34						
Summary 6530	253,364,182.86		62,110,466.00	191,253,716.86		0.754857	
6531	10,710,836.43						
6532	24,248,836.34						
6533	60,957,211.20						
6534	83,589,061.23						
6535	73,858,412.66						
Summary 6540	10,019,905.89		0.00	10,019,905.89		1.000000	
6540	10,019,905.89						
Summary 6560	685,102,045.32		166,142,919.00	518,959,126.32		0.757492	
6561	679,028,183.34						
6562	0.00						
6563	2,404,339.66						
6564	0.00						
6565	3,669,542.30						
Summary 6610	110,604,393.91		30,791,097.00	79,813,296.91		0.721611	
6611	20,358,270.38						
6612	74,502,557.74						
6613	15,745,565.79						
Summary 6620	352,279,096.80		50,388,122.00	301,890,944.80		0.856965	
6621	21,137,441.22						
6622	61,865,524.85						
6623	269,276,100.63						
Summary 6710	11,817,989.84		2,440,848.00	9,177,051.84		0.789906	
6711	7,829,073.90						
6712	3,788,825.94						
Summary 6720	333,522,836.05		70,050,561.00	263,463,254.05		0.789941	
6721	35,260,766.84						
6722	21,444,169.89						
6723	33,997,090.91						
6724	106,543,699.35						
6725	12,034,424.77						
6726	8,990,836.25						
6727	8,839,323.52						
6728	106,812,353.52						
Summary 6790	20,912.00		0.00	20,912.00		1.000000	
6790	20,912.00						
7210	(14,270,960.00)		(3,474,829.00)	(10,796,121.00)		0.756510	
7220	235,814,798.10		66,439,766.00	149,175,030.10		0.633131	
7230	39,740,677.75		17,804,027.00	21,936,650.75		0.551995	
7240	174,396,827.76		34,077,178.00	140,319,651.76		0.804600	
7250	(17,736,500.50)		(4,115,065.00)	(13,621,435.50)		0.767989	
7310	0.00						
7320	0.00						
7340	(2,224,630.37)		(538,290.00)	(1,686,340.37)		0.758032	
7350	(102,480.00)		24,705.00	(127,185.00)		1.241071	
7360	0.00						
7370	7,975,306.66		678,035.00	7,297,273.66		0.914983	

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PH
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(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMMISSION
DOCUMENT / RECORD REQUEST

TO: Pat Peacock

UTILITY: Southern Bell

FROM: Ruth Young
(AUDIT MANAGER)

Raymond Grant
(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 41

DATE OF REQUEST: 8-15-95

AUDIT PURPOSE: Surveillance

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY _____
(DATE) 8-18-95

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

ITEM DESCRIPTION:

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

1 Please provide a detailed explanation of why the Florida
Intrastate Cash working Capital Analysis changed from
\$177,074,126 to \$189,832,029

2 To the best of your knowledge, please indicate when
the revised schedule will be filed with the FPSC.

TO: AUDIT MANAGER Ruth Young

DATE 8/17/95

THE REQUESTED RECORD OR DOCUMENTATION:

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

Patricia J. Klein Manager
SIGNATURE AND TITLE OF RESPONDENT

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DISTRIBUTION:

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

FLORIDA PUBLIC SERVICE COMMISSION

AUDIT REQUEST NO 41

REQUEST:

- 1) Please provide a detailed explanation of why the Florida Intrastate Cash Working Capital Analysis changed from \$177,074,126 to \$189,832,029.
- 2) To the best of your knowledge please indicate when the revised schedules will be filed with the FPSC.

RESPONSE:

1) There are two reasons Cash Working Capital changed from \$177,074,126 to \$189,832,029. One is that the disallowance for NQDP (Col 3) included subaccounts of 4310 that were not interest bearing. Cash Working Capital should have been adjusted only for A/C 4310 .5100 - .5400. The difference in the twelve months average for the NQDP disallowance is \$72,113,743 which decreased the total disallowance and made the Southern Bell Net Cash Working Capital a larger credit. Using the Regulated %, State % and Intrastate % from the Cash Working Capital printouts, this changed the Florida Intrastate Cash Working Capital by (\$12,760,955).

The second reason is that CO Tax Contingency (Col 13) changed for the month of December because a payment had been omitted from the worksheet provided by the Tax Office. This adjustment increased the total disallowance by \$17,246 and made the Southern Bell Net Cash Working Capital a smaller credit. Using the Regulated %, State % and Intrastate % from the Cash Working Capital printouts, this changed the Florida Intrastate Cash Working Capital by \$3,052.

The total change in Florida Intrastate Cash Working Capital is (\$12,757,903).

- 2) Since the annual tax true-ups will not be booked until October or November, the revised Surveillance Report for 1994 would probably not be filed with the FPSC until December, 1995.

FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT

TO: Karol Hoffman
UTILITY: Southern Bell
FROM: Ruth Young
(AUDIT MANAGER)

Gabriela Leon
(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 42
AUDIT PURPOSE: Surveillance

DATE OF REQUEST: 8/17/95

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY 8/22/95
(DATE)

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

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

Please reconcile the attached schedule.

TO: AUDIT MANAGER Ruth Young DATE 8/21/95

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY. - Federal Express to Miami
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____ .
- (3) AND IN MY OPINION, THE MATERIAL IN ITEM NOS. _____ IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006, F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM) 10-42 P1

Patricia J. Klein, Manager
SIGNATURE AND TITLE OF RESPONDENT

DISTRIBUTION:

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

COMPANY: SOUTHERN BELL TELEPHONE AND TELEGRAPH
 TITLE: RECORD OF RENTS
 PERIOD: TYE 12/31/94
 DATE: AUGUST 15, 1995
 AUDITOR: GABRIELA LEON
 WORKPAPER #:

Name of Lessor	Year Ending 1993					
	Forecast			Forecasted		
	Net Rent 1994	Number of Poles PWR 93 TEL 93		Payments Net Rental	Tel Co Poles	Power Co Poles
Florida Power and Light	\$1,051,061.56	292478	221949	\$664,931.36	205271	260191
Florida Power Corp.	\$920,528.16	48483	5774	\$862,249.18	5753	48251
Gulf Power Company	\$625,470.84	87615	43055	\$807,672.30	35791	90266
Okefenokee Rural Electric	\$7,844.50	728	3	\$7,844.50	3	728
Escambia Electric	\$83,704.86	5562	86	\$59,250.32	86	5562
Clay Electric Co.	\$543,764.35	37655	1785	\$391,309.30	1765	37930
Gulf Coast Electric Co.	\$148,703.78	9742	43	\$104,943.18	43	9742
Talquin Electric	\$29,874.18	1950	3	\$21,272.12	3	1969
West Florida Elec	\$73,283.17	4859	67	\$22,657.08	90	2184
Peace River Electric	\$4,988.75	325	0	\$2,521.06	0	233
Central Florida Electric	\$260,742.87	17217	182	\$183,875.08	182	17176
Suwannee Valley Electric	\$8,891.18	570	3	\$6,156.58	3	572
Tri County Electric	\$12,700.61	835	6	\$8,969.78	6	835
Sumpter Electric Coop	\$22,002.78	1460	21	\$16,359.84	21	1533
Withlacoochee River Elec	\$216,101.44	14096	14	\$213,373.02	14	14105
Fla Key - Coop	\$107,930.17	7895	682	\$78,044.66	682	7895
	\$27,862.72	1976	127			
Seminole Electric	\$982.40	64	0	\$592.00	0	64
City of Green Cove Springs	\$4,284.00	1200	129	\$4,197.60	129	1200
City of Havana	\$4,578.75	525	30	\$4,578.75	30	525
City of Jax Bch	\$1,211.00	1427	216	\$1,211.00	216	1427
City of New Smyrna	\$31,720.00	3810	760	\$24,746.80	1312	3666
City of Newberry	\$1,021,835.70	82242	5700	\$793,181.62	5478	79057
City of Newberry	\$650.25	318	29	\$657.00	29	321
City of Gainesville	\$52,254.00	10345	1636	\$51,540.00	1636	10226
Utility Board City of Key West	\$57,537.55	8296	2993	\$56,452.55	2956	8159
City of Homestead	\$7,063.20	2636	674	\$7,063.20	674	2636
Lake Worth Utility Auth	\$10,404.00	4249	1359	\$10,382.40	1360	4244
City of Vero Beach				\$9,317.25	3048	2945
Ft. Pierce Utility	\$1,450.89	5143	4541	\$52.08	4612	5078
Orlando Utility Commission	\$165,764.50	18326	2537	\$166,698.00	2537	18413
Florida Public Utility	\$1,189.00	1599	410	\$1,189.00	410	1599
Panama City Housing Authority	\$72.00	86	0	\$72.00	0	36
Naval Coastal System	\$80.00	10	0	\$80.00	0	10
Housing Authority Jax	\$185.00	185	0	\$185.00	0	185
Fernandina Bch. Housing Auth	\$10.00	10	0	\$10.00	0	10
Orlando Housing Authority	\$287.00	82	0	\$287.00	0	82
Alabama Elec. Coop, Inc.	\$180.00	18	0	\$820.00	0	62
Choctawatchee Elec Coop	\$154.05	13	0	\$154.05	0	13
City of St. Cloud	\$1,787.50					
	\$5,508,936.69	674028	294814	\$4,584,696.66	274140	639130
	\$5,500,179.43	676953	297862	\$4,565,949.00	274140	639130
	\$8,757.26	-2925	-3048	\$18,747.66	0	0

Please reconcile this schedule to the company's prepared schedules attached.

10-42
P2

R. E. Christian, Jr.
Joint Use Coordinator
301 W. Bay Street, Room 21111
Jacksonville, FL 32202
(904) 350-3554
FAX: (904) 350-2720

File: 740.0606

MEMORANDUM

Date: July 20, 1994

To: Patricia Peacock, Specialist - Headquarters Regulatory
17M61, 675 W. Peachtree Street
Atlanta, GA 30375

From: Earl Christian

Subject: Forecast of Joint Use Rental Payments - Florida 1994

Attached is the forecasted joint use pole rental payments for 1993. The payments will be made in calendar year 1994 and are based on the best information available at this time. I anticipate some changes and this may affect the forecasted expenditures. However, significant changes will be reported to your office.

Should you require any additional information, please call me.

Earl Christian

Joint Use Coordinator

Attachments

wp/memo

10-42

P3

Attachment B-2(1)

20-11-1994

JOINT USE CONTRACTS

collected 9/2/94

P.U.D. COMPANY	FORECAST		NUMBER OF POLES	
	NET RENT '94	PER '93	PER '93	TEL '93
Fla Power & Light Co	1,551,301.75:	292476:	221947:	
Fla Power Corporation	920,528.10:	48493:	5774:	
Gulf Power Company	625,470.84:	87615:	43055:	
Okefenokee Rural Electric	7,844.50:	728:	31:	
Escambia River Electric	83,704.86:	5562:	86:	
Way Electric Coop	543,764.35:	37665:	1785:	
Gulf Coast Electric Coop	148,703.78:	9742:	431:	
Talquin Electric Coop	29,874.18:	1950:	31:	
West Florida Elec Coop	73,283.17:	4859:	67:	
Peace River Electric	4,988.75:	325:	0:	
Central Florida Electric	260,742.87:	17217:	182:	
Suwannee Valley Electric	8,691.18:	570:	31:	
Levy County Electric	12,700.61:	835:	61:	
Suwannee Electric Coop	22,002.76:	1460:	21:	
Withlacoochee River Elec	216,101.44:	14096:	14:	
Florida Key - Coop	107,930.17:	7895:	682:	
	27,862.72:	1976:	127:	
Seminole Electric Coop	982.40:	64:	0:	
City of Green Cove Springs	4,284.00:	1200:	129:	
City of Havana	4,578.75:	525:	30:	
City of Jacksonville Bch	1,211.00:	1427:	216:	
City of New Smyrna Beach	31,720.00:	3810:	760:	
Jacksonville Elec Auth	1,021,835.70:	82242:	5700:	
City of Newberry	650.25:	318:	29:	
City of Gainesville (GRU)	52,254.00:	10345:	1636:	
Util Bnd City of Key West	57,537.55:	8296:	2993:	
City of Homestead	7,063.20:	2636:	674:	
Lake Worth Utility Auth	10,404.00:	4249:	1359:	

NOTE: • FEES PAID IN 1994

P 1042
4

Attachment B-2(2)

collected 93, net

PAYER COMPANY	FORECAST		NUMBER OF PAID	
	NET RENT 93	PAID 93	PAID 93	PAID 93
Fort Pierce Utility Auth	1,150,000	7140	9941	
Orlando Utility Commn	165,700.50	18326	2537	
Florida Public Utility Co	1,189,000	1579	410	
Parana City Housing Auth	72.00	38	0	
U.S. Naval Sys Cntr	80.00	10	0	
Housing Auth of Jacksvl (COLES SOLD TO JEA IN 93)	106.00	185	0	
Hsq Auth, Fernandina Bch	10.00	10	0	
Orlando Housing Auth	287.00	82	0	
Alabama Elec Coop, Inc	180.00	18	0	
Choctawatchee Elec Coop	154.05	13	0	
CITY OF ST. CLOUD	1781.50			
GRAND TOTAL	5,478,391.93	676953	297862	
	<u>1781.50</u>			

\uparrow 5,500,179.43 = 458,348.29
(X)

93 accrual } 4565 958.06 attachment B-3E
paid to 4900

94 ACCRUAL (X) 5,500,179.43 from this letter
934 221.37 ÷ 3mos

$\frac{40-1}{2-1}$
 $\frac{1-7}{1-7}$
311,407.12

1994 letter implemented the accrual uprate in the last 3 months of 1994.

P 1042
5

Attachment B-2(3)

FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT

3034

5 TO: Patte Klein
6 UTILITY: B&T
7 FROM: Ruth Young
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

8 REQUEST NUMBER: 43
9 AUDIT PURPOSE: Surveillance

DATE OF REQUEST: 8/18/95

10 REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY 8/24/95
(DATE)

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

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

13 ITEM DESCRIPTION:
14 _____

15
16
17
18
19

TO: AUDIT MANAGER Ruth Young DATE 8/23/95

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY. *Federal Express to Miami.*
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION, THE MATERIAL IN ITEM NOS. _____ IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006, F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Cammy H. Messier - Audit Manager
SIGNATURE AND TITLE OF RESPONDENT

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

FT. LAUDERDALE RAG PASE CONTROL 2313
 PROGRAM RNS783P COMPILED 11/12/94 17:31
 CREATED BY RNS783E COMPILED 11/09/95
 PRINTED 01/09/95 22:46 REPORT LEVEL:

ANNUAL TAX-DATA BY TAR
 BELLOUTH TELECOMMUNICATIONS
 CITY TAR SUMMARY

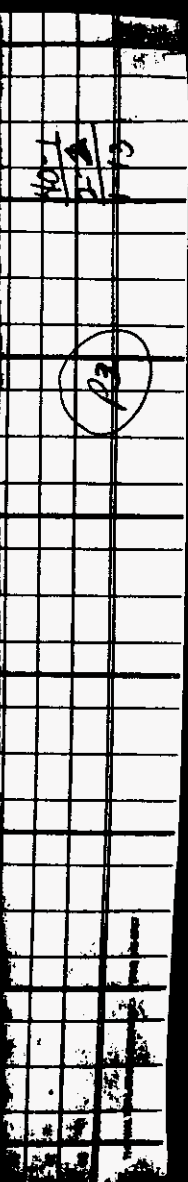
EC A00189 FORM RF-0629-Y
 REPORT MONTH DEC 1994
 RETAIN 07 YEARS
 SHEET 2313

A	B	C	D	E	F	G	
ACCOUNTING CLASSIFICATION	RECURRING CHARGES	OTHER CHARGES AND CREDITS	MESSAGE BILLING	EXPEDITED FINALS	POST BILLING ADJUSTMENTS	COIN BILLING	TOTAL BILLING
9005.1000 (04C)	.00	.00	.00	.00	3,588.06	.00	3,588.06
9005.1000 (04D)	.00	602.42	.00	.00	.00	.00	602.42
9005.1000 (04E)	.00	285.49	.00	.00	.00	.00	285.49
9005.1000 (04F)	.00	6,630.23	.00	.00	.00	.00	6,630.23
9005.1000 (04G)	.00	61.00	.00	.00	.00	.00	61.00
9005.1000 (04H)	.00	.00	.00	.00	15,591.89	.00	15,591.89
9005.1000 (04J)	.00	.00	.00	.00	620.72	.00	620.72
9005.1000 (7K4)	.00	305.45	.00	.00	.00	.00	305.45
9005.1000 (830)	.00	.00	.00	.00	80,567.71	.00	80,567.71
9005.1000 (860)	.00	.00	.00	.00	14,785.76	.00	14,785.76
9005.1000 (880)	.00	.00	.00	.00	232,614.11	.00	232,614.11
9005.1000 (922)	.00	.00	.00	.00	10,528.31	.00	10,528.31
9005.1000 TOTAL	.00	85,399.53	6,797.61	86,323.05	629,843.20	2,590,473.55	3,305,280.12
9004.1112 (AF8)	.00	.00	.00	.00	.00	.00	.00
9004.1112 (CE1)	.00	.00	.00	.00	14,472.46	.00	14,472.46
9004.1112 (X00)	.00	.00	.00	.00	1,199.36	.00	1,199.36
9004.1112 (770)	.00	24,410.46	.00	.00	.00	.00	24,410.46
9004.1112 (790)	.00	.00	.00	.00	449,771.77	.00	449,771.77
9004.1112 TOTAL	.00	24,410.46	.00	.00	464,899.95	.00	478,510.61
9004.1200 (CE4)	.00	.00	.00	.00	1,690,856.22	.00	1,690,856.22
9004.1200 (861)	.00	2,823.60	.00	.00	.00	.00	2,823.60
9004.1200 (400)	.00	.00	.00	.00	1,340,517.73	.00	1,340,517.73

 THIS REPORT IS UNCLASSIFIED EXCEPT WHERE SHOWN OTHERWISE
 DATE 01/09/95 BY 2313

03-13-95 03:23PM FROM 205 321 3434 TO 914045257045 P006/009

1	2	3	4	5	6	7	8	9	10	11	12	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	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
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03-13-95 03:23PM FROM 205 321 3434 70 914045257045 P004/009

ACCOUNTING CLASSIFICATION	RECURRING CHARGES	OTHER CHARGES AND CREDITS	MESSAGE BILLING	EXPEDITED FINALS	POST BILLING	COIN BILLING	TOTAL BILLING
A	B	C	D	E	F	G	
7540.9290 (75N)	.00	.00	.00	.00	.00	.00	724,245.50
7540.9290 (950)	.00	.00	.00	.00	.00	.00	7,895.10
7540.9290 TOTAL	.00	.00	.00	.00	.00	.00	7,895.10
9003.1000 (AF0)	.00	4,836.00	.00	.00	.00	.00	4,836.00
9003.1000 (AP0)	.00	23,925.60	.00	.00	.00	.00	23,925.60
9003.1000 (AP1)	.00	2,130.48	.00	.00	.00	.00	2,130.48
9003.1000 (BW0)	.00	70,590.05	.00	.00	.00	.00	70,590.05
9003.1000 (DX0)	.00	.00	.00	.00	.00	.00	445.01
9003.1000 (CS0)	.00	60,275.80	.00	.00	.00	.00	60,275.80
9003.1000 (EFL)	.00	.00	.00	.00	.00	.00	14,600.66
9003.1000 (EJ0)	.00	.00	.00	.00	.00	.00	2,605.10
9003.1000 (FMR)	.00	.00	.00	.00	.00	.00	21.94
9003.1000 (FV5)	.00	29,212.82	.00	.00	.00	.00	29,212.82
9003.1000 (FV6)	.00	2,129.09	.00	.00	.00	.00	2,129.09
9003.1000 (GG3)	.00	66,150.80	.00	.00	.00	.00	66,150.80
9003.1000 (GG4)	.00	11,725.00	.00	.00	.00	.00	11,725.00
9003.1000 (GG5)	.00	100,600.00	.00	.00	.00	.00	100,600.00
9003.1000 (GG6)	.00	300.00	.00	.00	.00	.00	300.00
9003.1000 (GVE)	.00	.00	.00	.00	.00	.00	9,102.82
9003.1000 (GV6)	.00	1,310.14	.00	.00	.00	.00	1,310.14
9003.1000 (GVJ)	.00	6.85	.00	.00	.00	.00	6.85
9003.1000 (GVL)	.00	.00	.00	.00	.00	.00	1,576.17

FT LAUDERDALE RAD PAGE CONTIN. 2311
 PROGRAM NUMBER COMPILED 06/02/94 17:51
 CREATED BY MHS/BEI COMPILED 01/09/95
 PRINTED 01/09/95 22:46
 REPORT LEVEL:
 ANNUAL TAX-DATA BY TAX
 BELLSOUTH TELECOMMUNICATIONS
 CITY-TAX SUMMARY
 EC A00108 FORM RT-0629-Y
 REPORT MONTH DEC 1994
 RETAIN 07 YEARS
 SHEET 2311

NOT FOR USE/DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

MIAMI RAD PAGE CONTROL 1293 ANNUAL TAX-DATA BY TAR EC 489100 FORM 95-0620-Y
 PROMAR 805783P COMPILED 04/02/94 17:31 BELLSOUTH TELECOMMUNICATIONS REPORT MONTH DEC 1994
 CREATED BY R05783E COMPILED 01/10/93 REPORT LEVEL: CITY TAX SUMMARY SHEET 1293
 PRINTED 01/10/93 01:55

ACCOUNTING CLASSIFICATION	A RECURRING CHARGES	B OTHER CHARGES AND CREDITS	C MESSAGE BILLING	D EXPEDITED PAYMENTS	E POST BILLING ADJUSTMENTS	F COPIED BILLING	G TOTAL BILLING
9003.1000 (GVS)	.00	648.60	.00	.00	.00	.00	648.60
9003.1000 (GVJ)	.00	.00	.00	.00	.00	.00	.00
9003.1000 (GVL)	.00	.00	.00	.00	8,095.34	.00	8,095.34
9003.1000 (GVH)	.00	.00	.00	.00	7,990.69	.00	7,990.69
9003.1000 (GVQ)	.00	1,486.67	.00	.00	.00	.00	1,486.67
9003.1000 (GVW)	.00	.00	.00	.00	.00	.00	.00
9003.1000 (GVV)	.00	.00	.00	.00	269.16	.00	269.16
9003.1000 (ICB)	.00	.00	8,633.25	.00	.00	.00	8,633.25
9003.1000 (LBR)	.00	745.24	.00	.00	.00	.00	745.24
9003.1000 (LDR)	.00	1,336.36	.00	.00	.00	.00	1,336.36
9003.1000 (LFR)	.00	1.11	.00	.00	.00	.00	1.11
9003.1000 (LHR)	.00	682.87	.00	.00	.00	.00	682.87
9003.1000 (LKR)	.00	1,328.67	.00	.00	.00	.00	1,328.67
9003.1000 (LMB)	.00	564.69	.00	.00	.00	.00	564.69
9003.1000 (LPR)	.00	35.33	.00	.00	.00	.00	35.33
9003.1000 (LRR)	.00	12.63	.00	.00	.00	.00	12.63
9003.1000 (LVR)	.00	30.99	.00	.00	.00	.00	30.99
9003.1000 (LZO)	.00	.00	.00	.00	59,209.60	.00	59,209.60
9003.1000 (WV1)	.00	.00	.00	.00	.00	4,952.013-.83	4,952.013-.83
9003.1000 (P76)	.00	61,374.68	.00	.00	.00	.00	61,374.68
9003.1000 (P90)	.00	262.00	.00	.00	.00	.00	262.00
9003.1000 (RP3)	.00	.00	.00	.00	547,957.67	.00	547,957.67

 THIS REPORT IS NOT FOR USE/RECYCLING OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

03-13-95 03:23PM FROM 205 321 3434 TO 914045257045 P002/009

42
43

THE MAIL FOR LATHAM COMPANY (708) 868-8707

RS

NO
P-1
13

FLAUBERDALE ROAD FASE CONTROL 2312
 PREPARED BY REP COMPILED 06/02/94 17:13
 PRINTED 01/07/95 22:16 REPORT LEVEL: CITY TAR SUMMARY

ANNUAL TAX-DATA BY TAR
 BELLSOUTH TELECOMMUNICATIONS

EC A00100 FORM RE-6629-Y
 REPORT MONTH DEC 1994
 RETAIN 07 YEARS
 SHEET 2312

ACCOUNTING CLASSIFICATION	A RECURRING CHARGES	B OTHER CHARGES AND CREDITS	C MESSAGE BILLING	D EXPEDITED FINALS	E POST BILLING ADJUSTMENTS	F COIN BILLING	G TOTAL BILLING
9005.1000 (GVN)	.00	.00	.00	.00	35,010.97	.00	35,010.97
9005.1000 (GVQ)	.00	1,097.02	.00	.00	.00	.00	1,097.02
9005.1000 (GVT)	.00	4.16	.00	.00	.00	.00	4.16
9005.1000 (GVN)	.00	.19	.00	.00	.00	.00	.19
9005.1000 (GVY)	.00	.00	.00	.00	312.16	.00	312.16
9005.1000 (IC0)	.00	.00	5,797.61	.00	.00	.00	5,797.61
9005.1000 (LBR)	.00	230.77	.00	.00	.00	.00	230.77
9005.1000 (LDR)	.00	433.60	.00	.00	.00	.00	433.60
9005.1000 (LHR)	.00	1.20	.00	.00	.00	.00	1.20
9005.1000 (LKR)	.00	260.29	.00	.00	.00	.00	260.29
9005.1000 (LPR)	.00	79.81	.00	.00	.00	.00	79.81
9005.1000 (LRR)	.00	7.40	.00	.00	.00	.00	7.40
9005.1000 (LUR)	.00	3.54	.00	.00	.00	.00	3.54
9005.1000 (LZ0)	.00	14.02	.00	.00	.00	.00	14.02
9005.1000 (MVL)	.00	.00	.00	.00	76,004.26	.00	76,004.26
9005.1000 (P76)	.00	.00	.00	88,523.95	.00	.00	88,523.95
9005.1000 (P90)	.00	3,397.83	.00	.00	.00	.00	3,397.83
9005.1000 (R00)	.00	.00	.00	.00	350,465.52	.00	350,465.52
9005.1000 (W00)	.00	.00	.00	.00	286.75	.00	286.75
9005.1000 (W4A)	.00	.00	.00	.00	771.00	.00	771.00
9005.1000 (W4B)	.00	26,028.06	.00	.00	.00	.00	26,028.06
						2,390,479.55	2,390,479.55
							80,325.05
							5,397.83
							350,465.52
							286.75
							771.00
							26,028.06

 REMEMBER NOT FOR USE/DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

03-13-95 03:23PM FROM 205 321 3434 70 914045257045 P005/009

77	NO 1
	11
	13

P.8

JACKSONVILLE RAO PAGE CONTROL 3030
 PROGRAM RAS7BSP COMPILED 06/02/94 17:51
 CREATED BY RAS7BSE COMPILED 01/16/95
 PRINTED 01/16/95 06:50

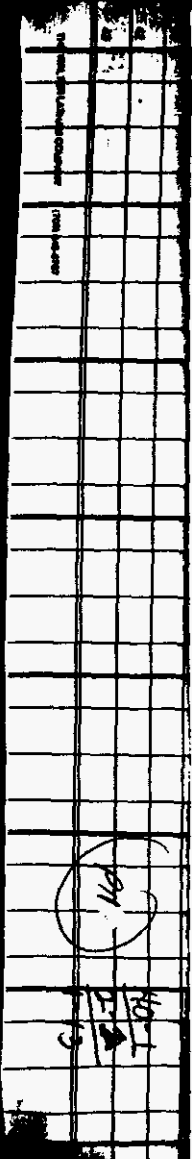
ANNUAL TAX-DATA-BY-TAR
 BELLSOUTH TELECOMMUNICATIONS
 REPORT LEVEL: CITY TAR SUMMARY

EC A00100 FORM RF-0629-Y
 REPORT MONTH DEC 1994
 RETAIN 07 YEARS
 SHEET 3030

3-13-95 03:23PM FROM 205 321 3434 TO 914045257045 P009/009

ACCOUNTING CLASSIFICATION	A RECURRING CHARGES	B OTHER CHARGES AND CREDITS	C MESSAGE BILLING	D EXPEDITED FINALS	E POST BILLING ADJUSTMENTS	F COIN BILLING	G TOTAL BILLING
9003.1000 (RPS)	.00	.00	.00	.00	495,235.33	.00	495,235.33
9003.1000 (XG0)	.00	.00	.00	.00	23,343.33	.00	23,343.33
9003.1000 (04A)	.00	.00	.00	.00	663.93	.00	663.93
9003.1000 (04B)	.00	12,414.61	.00	.00	.00	.00	12,414.61
9003.1000 (04C)	.00	2,824.82	.00	.00	.00	.00	2,824.82
9003.1000 (04D)	.00	557.09	.00	.00	.00	.00	557.09
9003.1000 (04E)	.00	64.65	.00	.00	.00	.00	64.65
9003.1000 (04F)	.00	.00	.00	.00	8,888.88	.00	8,888.88
9003.1000 (04G)	.00	103.04	.00	.00	.00	.00	103.04
9003.1000 (04H)	.00	.00	.00	.00	18,572.78	.00	18,572.78
9003.1000 (04J)	.00	123.56	.00	.00	.00	.00	123.56
9003.1000 (030)	.00	.00	.00	.00	251,884.37	.00	251,884.37
9003.1000 (060)	.00	10,097.01	.00	.00	.00	.00	10,097.01
9003.1000 (070)	.00	1,440.90	.00	.00	.00	.00	1,440.90
9003.1000 (090)	.00	.00	.00	.00	172,032.14	.00	172,032.14
9003.1000 (922)	.00	.00	.00	.00	20,750.97	.00	20,750.97
9003.1000 TOTAL	4,896.43	85,944.95	.00	.00	741,833.64	1,056,226.44	1,886,603.44
9004.1112 (AFB)	.00	.00	.00	.00	.00	.00	.00
9004.1112 (CE1)	.00	.00	.00	.00	53,988.36	.00	53,988.36
9004.1112 (XK0)	.00	.00	.00	.00	6,163.66	.00	6,163.66
9004.1112 (770)	.00	151,059.92	.00	.00	.00	.00	151,059.92
9004.1112 (790)	.00	.00	.00	.00	585,057.17	.00	585,057.17

NOT FOR USE/DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT



Handwritten notes and a circular stamp, possibly containing a date or initials, located at the bottom left of the page.

Vertical text on the right edge of the page, likely a page number or reference code.

JACKSONVILLE RAD PAGE CONTROL 3029
 PROGRAM R0781P COMPILED 01/02/79 17:51
 CREDIT BY R0781C COMPILED 01/10/79 REPORT LEVEL: 1
 PRINTED 01/10/79 09:50

ANNUAL TAX DATA BY TAX
 BELLSOUTH TELECOMMUNICATIONS
 CITY TAX SUMMARY

EC A00100 FORM 97-8629-Y
 REPORT MONTH DEC 1978
 RETAIN IN FILE
 SHEET 5023

A	B	C	D	E	F	G
ACCOUNTING CLASSIFICATION	OTHER CHARGES AND CREDITS	MESSAGE BILLING	EXPEDITED FINALS	POST BILLING ADJUSTMENTS	COIN BILLING	TOTAL BILLING
9003.1000 (GVE)	.00	.00	.00	.00	.00	4,234.55
9003.1000 (GVE)	.00	.00	.00	.00	.00	367.62
9003.1000 (GVE)	.00	.00	.00	.00	.00	5.90
9003.1000 (GVE)	.00	.00	.00	.00	.00	650.41
9003.1000 (GVE)	.00	.00	.00	.00	.00	5,919.23
9003.1000 (GVE)	.00	.00	.00	.00	.00	679.36
9003.1000 (GVE)	.00	.00	.00	.00	.00	12.09
9003.1000 (GVE)	.00	.00	.00	.00	.00	187.31
9003.1000 (GVE)	.00	.00	.00	.00	.00	189.00
9003.1000 (GVE)	.00	.00	.00	.00	.00	6,288.10
9003.1000 (GVE)	.00	.00	.00	.00	.00	266.86
9003.1000 (GVE)	.00	.00	.00	.00	.00	654.99
9003.1000 (GVE)	.00	.00	.00	.00	.00	4.95
9003.1000 (GVE)	.00	.00	.00	.00	.00	25.81
9003.1000 (GVE)	.00	.00	.00	.00	.00	350.59
9003.1000 (GVE)	.00	.00	.00	.00	.00	59.63
9003.1000 (GVE)	.00	.00	.00	.00	.00	20.18
9003.1000 (GVE)	.00	.00	.00	.00	.00	10.41
9003.1000 (GVE)	.00	.00	.00	.00	.00	12.16
9003.1000 (GVE)	.00	.00	.00	.00	.00	76,499.62
9003.1000 (GVE)	.00	.00	.00	.00	.00	1,056,226.44
9003.1000 (GVE)	.00	.00	.00	.00	.00	2,652.27

NOT FOR USE/ENCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

03-13-95 03:23PM FROM 205 321 3434 TO 914045257045 P008/009

113
 10-1
 11-13

Southern Bell Telephone & Telegraph
 Out of Period Expenses
 T/E 12/31/95

JLC
8/8/95

September

- 6 -

An MR basis entry was made by the Consolidated Billing Site to write-off the unresolved discrepancies in disputed customer bills. Shortages will be debited to account 6728.9000 and overages will be credited to 7160.0000. Following is the impact by state. (John Beach 205-321-3384)

	Dr. 1130.0000 Cr. 7160.0000	Dr. 6728.9000 Cr. 1130.0000
	Overage	Shortage
AL		237,203
FL		611,631
GA	64,191	734,465
KY		23,184
LA	35,519	103,187
MS	60,528	2,198
NC		41,320
SC	800	86,746
TN	936	664,770
CO	161,974	2,504,704

2 Mo. Appl. to
1994

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

Director - Corporate Matters

P. H. Casey	W. C. Cangelosi	G. L. Cochran
J. G. Butler	T. F. Lohman	W. S. Reid
C. F. Hamff	J. E. Beals	G. S. Griffin
C. J. Lathram	Susan Smith-Creel	

Account 6728.9000 = Other General & Administrative - OTHER
 Account 7160.000 = Other Operating Gains and Losses

P15

10	11	12	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	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	-----

THE WALTER LATHRAM COMPANY 708-348-8787

P15

40-1
2-1 P15
1-8

(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT

TO: Patte Klym
UTILITY: EPSC
FROM: Patte Klym
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 44
AUDIT PURPOSE: Surveillance

DATE OF REQUEST: 8/18/93
5/24/93
(DATE)

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY _____

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

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION: Re Sample Items - Partial Request

Provide source documentation for the items
circled in the attached for item 4.
6725 - 2 items
6724 - 3 items
6722 - 5 items
6623 - 3 items
13 items

TO: AUDIT MANAGER _____ DATE _____

THE REQUESTED RECORD OR DOCUMENTATION:

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

10-44

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

SIGNATURE AND TITLE OF RESPONDENT

FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT

TO: Patte Klein

UTILITY: BSP

FROM: Ruth Young
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 45

DATE OF REQUEST: 8/18/95

AUDIT PURPOSE: Surveillance

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY 8/25/95
(DATE)

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

ITEM DESCRIPTION:

Please answer the attached (7) questions
regarding Internal Audits.

See attached

TO: AUDIT MANAGER Ruth Young

DATE 8/30/95

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY. Federal Expired on 8/30/95.
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____ .
- (3) AND IN MY OPINION, THE MATERIAL IN ITEM NOS. _____ IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006, F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM) 10-45 P1

Jimmy A. Neave - Manager
SIGNATURE AND TITLE OF RESPONDENT

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

(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT

TO: Patte Klein
UTILITY: _____
FROM: Pat Jorney
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 45
AUDIT PURPOSE: Surveillance

DATE OF REQUEST: 8/18/95

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY _____
(DATE) 8/25/95

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

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

Please answer the attached (4) questions
regarding Internal Audits.

TO: AUDIT MANAGER _____ DATE _____

THE REQUESTED RECORD OR DOCUMENTATION:

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

10-45 P2

FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT

TO: Karel Hoffman
UTILITY: SBT
FROM: Ruth Young
(AUDIT MANAGER)

Ken Napp
(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 40
AUDIT PURPOSE: Surveillance

DATE OF REQUEST: 8/21/95

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY: _____
(DATE) 8/23/95

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

ITEM DESCRIPTION:

Please reconcile the Defered Income Tax Reserve from the Balance Sheet to FR Basis (see attached).

TO: AUDIT MANAGER Ruth Young

DATE: 8/21/95

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY by FAX
- (2) CANNOT BE PROVIDED BY THE REQUESTED DATE BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION, ITEM(S) _____ IS(ARE) PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING. REFER TO RULE 25-22.006, F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

10-46 P1

Patricia J. Klein, Manager
(SIGNATURE AND TITLE OF RESPONDENT)

DISTRIBUTION:

White: Utility Complete and Return to Auditor
Pink: Audit File Copy
Canary: Utility Retain

PSC/AFA-6 (Rev.2/95)

4340.1110	-853,280.089.89	12,298,728.00	-640,981,361.89	-11,018,800.86	-862,261,289.03	-829,962,561.03
4340.1111	.00	.00	.00	.00	.00	.00
4340.1112	.00	.00	.00	.00	.00	.00
4340.1113	.00	.00	.00	.00	.00	.00
4340.1120	.00	.00	.00	.00	.00	.00
4340.1121	.00	.00	.00	.00	.00	.00
4340.1122	.00	.00	.00	.00	.00	.00
4340.1210	-103,199,440.25	-677,807.00	-103,877,247.25	-1,332,662.12	-101,866,778.13	-102,544,585.13
4340.1211	.00	.00	.00	.00	.00	.00
4340.1212	.00	.00	.00	.00	.00	.00
4340.1213	.00	.00	.00	.00	.00	.00
4340.1220	.00	.00	.00	.00	.00	.00
4340.2110	14,658,322.00	14,658,322.00	14,658,322.00	935,967.50	13,722,354.50	13,722,354.50
4340.2120	-15,467,936.00	-15,467,936.00	-15,467,936.00	-214,914.70	-15,253,021.30	-15,253,021.30
4340.2140	.00	.00	.00	.00	.00	.00
4340.2150	110,262,454.29	59,370,676.00	149,633,130.29	7,973,078.07	102,289,376.22	141,660,052.22
4340.2190	2,567,914.00	.00	2,567,914.00	163,967.20	2,403,946.80	2,403,946.80
4340.2210	-1,544,960.00	.00	-1,544,960.00	-21,665.98	-1,523,694.02	-1,523,694.02
4340.2220	.00	.00	.00	.00	.00	.00
4340.2260	.00	.00	.00	.00	.00	.00
4340.2290	15,927,912.00	3,739,199.00	19,667,111.00	1,151,747.32	14,776,164.68	18,515,363.68
ACCT 4340	-830,075,823.85	42,325,152.00	-787,750,671.85	-2,363,083.57	-827,712,740.28	-785,387,588.28
4341.0000	102,952,811.00	22,812,792.00	125,765,603.00	.00	102,952,811.00	125,765,603.00
ACCT 4341	102,952,811.00	22,812,792.00	125,765,603.00	.00	102,952,811.00	125,765,603.00
4350.2100	7,849.00	-208,523.00	-200,674.00	.00	7,849.00	-200,674.00
4350.2200	1,251.00	-147,703.00	-146,452.00	.00	1,251.00	-146,452.00
ACCT 4350	9,100.00	-356,226.00	-347,126.00	.00	9,100.00	-347,126.00
4360.0000	.00	.00	.00	.00	.00	.00
4360.1000	-456,051.45	.00	-456,051.45	.00	-456,051.45	-456,051.45
4360.2000	.00	.00	.00	.00	.00	.00
4360.3100	.00	.00	.00	.00	.00	.00
4360.3200	.00	.00	.00	.00	.00	.00
4360.4000	.00	.00	.00	.00	.00	.00
4360.5000	-246,429.87	-246,429.87	-246,429.87	-13,120.45	-233,309.42	-233,309.42
4360.8000	.00	.00	.00	.00	.00	.00
4360.9800	-15,585.10	-58,829,769.00	-58,829,769.00	-150,772,141.50	150,772,141.50	150,772,141.50
ACCT 4360	-718,066.42	-58,829,769.00	-59,547,835.42	-152,080,509.80	151,362,443.38	92,532,674.38

placed to 3

4350 is not in summary
which summary?

Balance Sheet

10-4
P2

DATE 05/26/95
TIME 09:41:43

FR BASIS

10-10
P3

BELLSOUTH TELECOMMUNICATIONS INC.

STATE: FLORIDA

EOP

ENDING PERIOD: 12 1994

ACCOUNT	BOOKED	NON-OPERATING INVESTMENT	OPERATING INVESTMENT	NET INVESTMENT
1240232764	1,240,232,764	General Support	1,240,232,764	1,240,232,764
21	Central Office Switching	1,837,747,165	1,837,747,165	1,837,747,165
3	Operator Systems	43,028,773	43,028,773	43,028,773
4	Central Office Transmission	1,985,002,126	1,985,002,126	1,985,002,126
5	Information Systems	169,610,569	169,610,569	169,610,569
6	Cable & Wire Facilities	1,206,838,548	1,206,838,548	1,206,838,548
7	Tangible Assets	17,423,946	17,423,946	17,423,946
8	Intangible Assets	19,014,690	19,014,690	19,014,690
9	Telecomm. Plant in Service	9,965,567,954	9,965,567,954	9,965,567,954
10	Telecomm. Plant Under Const	33,135,959	32,609,316	32,609,316
11	Telecomm. Plant Under Const	17,789,401	17,080,803	17,080,803
12	Property Held for Future Use	235,581	9,263	9,263
13	Telecomm. P/E Adjustment	0	0	0
14	Material & Supplies	81,936,600	2,200,877	2,200,877
15	GROSS PLANT, MAT & SUPPL.	10,099,179,407	9,989,686,897	9,989,686,897
16	Depreciation Reserve-CR	4,484,308,078	4,444,397,918	4,444,397,918
17	Deferred Income Tax Reserve-CR	786,206,411	784,169,445	784,169,445
18	NET BOOK COST	4,828,664,918	4,761,119,536	4,761,119,536
19	Unamortized ITC-Sec. 38-CR	45,714	45,502	45,502
20	Unamortized ITC-Sec. 50-CR	109,959,415	109,086,873	109,086,873
21	OPERATING INVESTMENT	4,719,023,789	4,651,987,161	4,651,987,161
22	Non-operating Plant	12,629,560	12,163,523	12,163,523
23	Non-op Depreciation Reserve-CR	6,710,373	6,468,531	6,468,531
24	Non-op Deferred Inc Tax Reserve-CR	346,514	346,514	346,514
25	Non-op Unamortized ITC-CR	0	0	0
26	NET INVESTMENT	4,724,596,462	4,657,335,639	4,657,335,639

① Net. & Inc. EOP Monthly Breakdown of Plant W/P/E (12-2)
 ② EOP Inc. copies w/ Monthly Balance Report (12-2)

P1

BOOKED
 NON-OPERATING INVESTMENT
 OPERATING INVESTMENT
 NET INVESTMENT

FR BASIS
 DATE 05/26/95
 TIME 09:41:43

**THIS PAGE CONTAINED INTERNAL AUDIT INFORMATION
AND HAS BEEN REMOVED AS IT IS ALL
PROPRIETARY**

10-46
P. 4

FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT

TO: Karel Hoffman
UTILITY: SBT
FROM: Ruth Young
(AUDIT MANAGER)

Yea Hao
(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: HC
AUDIT PURPOSE: Surveillance

DATE OF REQUEST: 8/21/95

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY: _____
(DATE) 8/23/95

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

ITEM DESCRIPTION:

Please reconcile the Defunct Income Tax Reserve from the Balance Sheet to FR Basis (see attached).

TO: AUDIT MANAGER Ruth Young

DATE: 8/21/95

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY by FAX
- (2) CANNOT BE PROVIDED BY THE REQUESTED DATE BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION, ITEM(S) _____ IS(ARE) PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 384.183, 386.093, OR 387.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING. REFER TO RULE 25-22.006, F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Patricia J. Klein, Manager
(SIGNATURE AND TITLE OF RESPONDENT)

DISTRIBUTION:
White: Utility Complete and Return to Auditor
Pink: Audit File Copy
Canary: Utility Retain

P5
PSC/AFA-6 (Rev.2/95)

(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT

TO: Patte Klein

UTILITY: _____

FROM: Paul Young
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 47

DATE OF REQUEST: 8/21/95

AUDIT PURPOSE: Surveillance

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY _____
(DATE) 8/28/95

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

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION: Re: Expense Sample Acc 14 6121
Provide doc for the attached items.
not crossed out. 3 pages - 51 items

TO: AUDIT MANAGER _____ DATE _____

THE REQUESTED RECORD OR DOCUMENTATION:

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

10-47 P1

DISTRIBUTION:

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Pink: To FPSC Analyst
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Canary: Utility Retain

SIGNATURE AND TITLE OF RESPONDENT

REQUEST NO 48

1.

Per external auditor workpapers, Binder 2 of the Financial Audit, the cash flow statement included a 3.8 million in abandonment of assets. What was the amount for Florida, Fl Intrastate? How was this treated on the books and records for Fl? How treated for

2.

Per Binder 12 or 14 of Financial audit. Reference is made to a 20 million accrual for lawsuit settlement. What is this estimate for? Who made it? What is it based on? What account is this expense in? How handled for Surveillance report purposes?

3.

Binder 12 of 14 of Financial Audit. According to the workpapers, 115.7 million reversed in 94 from 93 expense for non current portion. Why was this reversed? Provide original entries, amounts, and reversal entries, amounts, dates. What was the amount for Fl, Fl Intrastate? How was this handled for Surveillance report purposes?

10-47P2

EP-500A

(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMI
AUDIT DOCUMENT/RECORD REQUI
NOTICE OF INTENT

To Patti Klein
From: Ruth Young

TO: Patti Klein
UTILITY: _____
FROM: Ruth Young
AUDIT MANAGER

6 pages
Fol - 404,525-7045

REQUEST NUMBER: 48
AUDIT PURPOSE: Surveillance

DATE OF REQUEST: 8/21/95

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY _____
DATE 8/29/95

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

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

Please answer the attached 3 questions
regarding the Federal Auditor workpapers
(C&L) Financial Audit

TO: AUDIT MANAGER Ruth Young DATE 8/31/95

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY. Federal Express on 8/31/95 (to Miami)
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION, THE MATERIAL IN ITEM NOS. _____ IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006, F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM) 10-48

Jimmy H. Mevor - Manager

SIGNATURE AND TITLE OF RESPONDENT

DISTRIBUTION:
White: Utility Complete and Return to Auditor

(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMMISSION
DOCUMENT / RECORD REQUEST

TO: Pete Klein

UTILITY: PS&S

FROM: Ruth Young
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 49

DATE OF REQUEST: 8/21/95

AUDIT PURPOSE: Investigation

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY 8/22/95
(DATE)

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

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

Please answer the attached
re. C+L Audit Workpapers.

TO: AUDIT MANAGER Ruth Young DATE 8/23/95

THE REQUESTED RECORD OR DOCUMENTATION:

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

- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

10-49 P1

Johnny H. Meppis - Alge Regard
SIGNATURE AND TITLE OF RESPONDER

DISTRIBUTION:

Original: Utility Complete and Return to Auditor Pink: To FPSC Analyst Goldenrod: Audit File Copy Canary: Utility Retain
REC/AMA-9 (Rev. 7/90)

**THIS PAGE WAS A COPY OF EXTERNAL AUDITORS'
WORKPAPERS**

REMOVED AS PROPRIETARY AND CONFIDENTIAL DATA

10-49

p. 2

8946774

(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMMISSION
DOCUMENT / RECORD REQUEST

TO: Patti Klein
UTILITY: BP&P
FROM: Patti Klein
AUDIT MANAGER

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 50
AUDIT PURPOSE: Surveillance

DATE OF REQUEST: 8/21/95
8/28/95
(DATE)

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY _____

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

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

Please answer the attached questions
re Contribution from BOD members

TO: AUDIT MANAGER Ruth Young DATE 8/28/95

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY Federal Express to Miami 8/28/95
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

10-50

James H. Neenan - Manager
SIGNATURE AND TITLE OF RESPONDER

94802L

(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMMISSION
DOCUMENT / RECORD REQUEST

TO: Patte Klein
UTILITY: BSP
FROM: [Signature] (AUDIT MANAGER) _____ (AUDITOR PREPARING REQUEST)
REQUEST NUMBER: 51 DATE OF REQUEST: 8/22/95
AUDIT PURPOSE: Small claims
REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY _____ (DATE) 8/29/95

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

- INCIDENT TO AN INQUIRY
 OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

Re: Sample De'm Account 6122-2000
Provide documentation for the attached (29)
items.

TO: AUDIT MANAGER _____ DATE _____

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING. REFER TO RULE 25-22.006 F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM) 10-51

SIGNATURE AND TITLE OF RESPONDENT

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

FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT

TO: Southern Bell
UTILITY: Karol Hoffman
FROM: Ruth Young
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 52
AUDIT PURPOSE: Surveillance Report

DATE OF REQUEST: 8/22/95

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY 8/25/95
(DATE)

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

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION: RE: Bellcore Investment

① Please reconcile Fla Bellcore Dividend: per 6/L and co's prepared schedule.

	AMOUNT
Account 7360-3000	+742,911.92
Company's Schedule	738,170.37
	<u>+4,741.55</u> Difference, to be reconciled.

② Please provide the calculation + backup for the Bellcore Dividend adjustment to N.O.I. +682,000.

TO: AUDIT MANAGER Ruth Young DATE 8/28/95

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY. Federal Express to Miami 8/28/95.
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION, THE MATERIAL IN ITEM NOS. _____ IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006, F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

10-52 P1

Jimmy St. Xavier - Manager

SIGNATURE AND TITLE OF RESPONDENT

DISTRIBUTION:

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- Pink: To FPSC Analyst
- Goldenrod: Audit File Copy
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FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT

TO: Patti Klein

UTILITY: BYT

FROM: Patti Young
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 53

DATE OF REQUEST: 8/23

AUDIT PURPOSE: Surveillance

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY 8/31
(DATE)

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

ITEM DESCRIPTION: Re: 6124-1020
Provide documentation for the attached 20 items.
Note one item Serial No. 94121633828 has
four amounts that make up the total
on the G/L.

TO: AUDIT MANAGER _____ DATE _____

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY.
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____.
- (3) AND IN MY OPINION, THE MATERIAL IN ITEM NOS. _____ IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006, F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM) 10-53

DISTRIBUTION:
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Pink: To FPSC Analyst
Goldenrod: Audit File Copy
Canary: Utility Retain

SIGNATURE AND TITLE OF RESPONDENT

(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT

TO: Patti Klein

UTILITY: SPB

FROM: Ruth Young
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 54

DATE OF REQUEST: 8/23

AUDIT PURPOSE: Summation

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY 8/31
(DATE)

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

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION: Further to Reg 27.

Please answer the attached 10 questions.

If it is possible, a conference call to discuss these questions would be preferable at this time. (Answers)

TO: AUDIT MANAGER Ruth Young DATE 9/7/95

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY. By FAX and Conference Call
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____.
- (3) AND IN MY OPINION, THE MATERIAL IN ITEM NOS. _____ IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006, F.A.C. 10-54 P1
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Patricia J. Klein Manager
SIGNATURE AND TITLE OF RESPONDENT

DISTRIBUTION:

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

REQUEST

54

- Answer to Request 27 for account 6122-2000 Furniture Expense enumerates four vouchers. Please provide the vouchers for the four payments mentioned in that answer.
- Answer to Request 27 for account 6212 FRC 377M further explain the increase due to 1993 corporate entry to decrease. \$7904K for application software and 2329K for ???
- Answer to Request 27 for account 6232.1200 257M Circuit Equip. Digital Sub Pair Gain Systems Other.
The answer says \$8,572K increase in combined Direct Plant and Engineering Labor and \$2,103K for Plant Benefit Payroll Taxes. The note on the bottom says this is partially attributed to effects of Hurricane Andrew. What part of this \$10.5 attributed to Hurricane Andrew? What is the other part attributed to?
- Answer to Request 27 for Account 6232.1200 257R Circuit Equip Digital Sub Pair Gain systems.
Request asked for reason for decrease from 92 to 93 and decrease from 92 to 94. Are you saying that the decrease in 1993 and 94 is due to the high expense in 1992 for Hurricane Andrew?
If so, why is Account above 6232.1200 257M increasing because of Hurricane Andrew? If not Hurricane Andrew, explain the decrease further?
- Answer to Request 27 for Account 6232.1200 F257R and F 257M Circuit Equip Digital Sub Pair Gain systems. -- Fiber Optic Feeder.
The answer details the areas where the decreased and increases occur, but does not explain why. Please explain why the decreases and increases in the specific areas.
- Answer to Request 27 for Account 6311.1000 418M BOC owner regulated.
The answer details the amount and area, but does not explain why. Explain reasons.
- Answer to Request 27 for Account 6411.1000 1M Pole Expense.
The answer says due to normal business growth. This account increased 11.6% in 93 over 92 and 51.4% in 94 over 93.
- Was the increase in 93 over 92 abnormally low? Does this account increase 51.4% a year normally? If so document.
Provide amounts and percents for 90-91 and 91-92.
- Answer to Request 27 for Account 6612.
Why did the billing from BCI increase \$6.256M over 93?
- Answer to Request 27 for Account 6723
What are CAP Special Payments?
How many employees involved?

10-54 P2

(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT

TO: Patti Klein
UTILITY: Bsf
FROM: Patti Klein
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 55
AUDIT PURPOSE: Summary

DATE OF REQUEST: 8/23
9/1
(DATE)

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY _____

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

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

6613 - 25 items
6612 - 31 items
Provide documentation for the above items
WP 44

TO: AUDIT MANAGER _____ DATE _____

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY.
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____ .
- (3) AND IN MY OPINION, THE MATERIAL IN ITEM NOS. _____ IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006, F.A.C. 10-55
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

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Canary: Utility Retain

SIGNATURE AND TITLE OF RESPONDENT

FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT

TO: Patti Klein

UTILITY: _____

FROM: Patti Klein
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 56

DATE OF REQUEST: 8/24

AUDIT PURPOSE: Sannection

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY _____ (DATE) 9/6

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

ITEM DESCRIPTION:

Provide documentation for the following accounts:
Acc # 6712 - 23 items
Acc # 6722 - 7 items
Acc # 6623 - 24 items
6723 - 7 items
6724 - 32 items
6725 - 5 items
6411 - 13 items
6611 - 29 items up 24/

TO: AUDIT MANAGER _____ DATE _____

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY.
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____ .
- (3) AND IN MY OPINION, THE MATERIAL IN ITEM NOS. _____ IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006, F.A.C. 10-56
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

DISTRIBUTION:
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Pink: To FPSC Analyst
Goldenrod: Audit File Copy
Canary: Utility Retain

SIGNATURE AND TITLE OF RESPONDENT

FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT

681-9628
821-2102

TO: Karol Hoffman
UTILITY: Southern Bell
FROM: Ruth Young
(AUDIT MANAGER)

Gabriela Leon
(AUDITOR PREPARING REQUEST) JL

REQUEST NUMBER: 57
AUDIT PURPOSE: Surveillance

DATE OF REQUEST: ~~8/15/95~~ 9/5/95

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY ~~8/15/95~~ 9/8/95
(DATE)

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

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

- ① Please reconcile the attached 2 Company provided schedules.
- ② Provide receipts from the donating company highlighted on the attached workpaper.

TO: AUDIT MANAGER Ruth Young DATE 9/15/95

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY. Federal Express to Miami
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____.
- (3) AND IN MY OPINION, THE MATERIAL IN ITEM NOS. _____ IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006, F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

10-57PI 89

Patricia J. Klein, Manager
SIGNATURE AND TITLE OF RESPONDENT

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

FL

BellSouth Corp.
Allocation of Contribution Expenses
January through December 1994 Billed to BST

<u>COMPANY</u>	<u>MONTH INCURRED</u>	<u>CORRECTED CO TOT</u>
	9312	279,603.21
	9401	6,410.07
	9402	43,940.35
	9403	133,948.24
	9404	705,903.53
	9405	47,544.52
	9406	289,353.54
	9407	110,069.13
	9408	66,223.32
	9409	126,677.73
	9410	202,768.86
	9411	96,728.63

ELC		2,109,171.13

TOTAL BST		2,109,171.13

40-1
2-7

INCLUDES GENERAL CONTRIBUTIONS
AND DIRECTORS CONTRIBUTIONS

MISC.
SPONSORSHIPS
1994 BILLED TO BST \$ 231,347.19 X .2645 X .9724 X .7277 = 47,271

BBS 1994 BILLING

ALLOCATION OF BELLSOUTH GOLF CLASSIC \$ 209,835.98
ALLOCATION OF SENIOR'S CLASSIC/NASHVILLE \$ 47,557.88

BBS 257,374
x .9522
BST 246,635
x .2645
FL 65,235
Reg x .9784
Data x .7897
50,416

1057 (P2)

Post-It Fax Note 7671	Date 3/10/95	Page 1
To PATTI KLEN	From MIKE DEANS	
Co./Dept.	Co.	
Phone # 529-2474	Phone # 249-2966	
Fax # 525-7045	Fax #	

Page 1
Printed: 03/10/95 11:46

TRADSO
 02/17/95

BELLSOUTH CORP. CONTRIBUTIONS SYSTEM
 CONTRIBUTIONS BY ORGANIZATION

PAGE 2
 01011994/12311994

ORGANIZATION NAME	DISP. DATE	CONTRIBUTION AMOUNT
ATLANTA HISTORICAL SOCIETY, INC.	03/24/1994 * 10/21/1994 09/29/1994 03/02/1994	12,500 1,500 1,920 4,600
ATLANTA LEGAL AID SOCIETY, INC.	04/12/1994	4,100
ATLANTA NEIGHBORHOOD DEVELOPMENT PARTNERSHIP, INC.	08/05/1994	15,000
ATLANTA PHOTOGRAPHY GROUP	06/08/1994	2,700
ATLANTA PROJECT, THE	06/06/1994	42,500
ATLANTA SHAKESPEARE COMPANY	09/06/1994	1,000
ATLANTA UNION MISSION	11/15/1994	3,000
BIG BROTHERS OF THE NATIONAL CAPITAL AREA	02/11/1994	3,375
INDIGO ATLANTA, INC.	12/07/1994	2,500
BOY SCOUTS OF AMERICA, ATLANTA AREA COUNCIL	04/04/1994	12,500
BOYS AND GIRLS CLUBS OF AMERICA	04/12/1994	12,500
BRIDGE FAMILY CENTER	10/05/1994	2,500
BUSINESS HIGHER EDUCATION FORUM	04/04/1994	5,000
CALLANWOLDE FINE ARTS CENTER	07/18/1994	904
CALLAWAY, IDA CASON FOUNDATION	04/08/1994	1,000
CAMPBELL, LENA JEAN, ELEMENTARY SCHOOL	05/31/1994 12/16/1994	2,000 1,000
CARE FOUNDATION (WASHINGTON LIAISON OFFICE)	04/13/1994	4,250
CARTER TRIBUTE COMMISSION	01/24/1994	2,500
CASE-COUNCIL FOR ADVANCEMENT AND SUPPORT OF EDUCATIO	06/08/1994	1,500
CENTER FOR PUPPETRY ARTS	03/24/1994	5,000
CENTER FOR STRATEGIC AND INTERNATIONAL STUDIES	10/12/1994	2,500
CENTER FOR WORKFORCE PREPARATION	04/19/1994	12,500
A ON BUDGET AND POLICY PRIORITIES	04/25/1994	1,500

10-57
 P3

DL

ADEO
 .. /17/95

BELLSOUTH CORP. CONTRIBUTIONS SYSTEM
 CONTRIBUTIONS BY ORGANIZATION

PAGE 3
 01011994/12311994

ORGANIZATION NAME	DISP. DATE	CONTRIBUTION AMOUNT
CHICAGO URBAN LEAGUE	10/31/1994	3,000
CHILDREN'S DEFENSE FUND	12/20/1994	25,000
CHILDREN'S MUSEUM OF ATLANTA	02/14/1994	2,000
CLARK ATLANTA UNIVERSITY	11/02/1994	10,000
COMMISSION FOR ECONOMIC DEVELOPMENT	06/03/1994 06/03/1994	10,000 20,000
CONGRESSIONAL ECONOMIC LEADERSHIP INSTITUTION	01/31/1994	10,000
CORCORAN GALLERY OF ART	04/07/1994	4,000
COUNCIL FOR AID TO EDUCATION, INC.	09/14/1994	14,000
COUNCIL ON BATTERED WOMEN	01/26/1994	500
COUNCIL ON COMPETITIVENESS	05/05/1994	10,000
COUNCIL ON FOREIGN RELATIONS	02/08/1994	4,500
COUNCIL ON FOUNDATIONS	12/06/1994	5,000
CPR INSTITUTE FOR DISPUTE RESOLUTION	04/04/1994	4,250
CYSTIC FIBROSIS FOUNDATION--GEORGIA CHAPTER	10/31/1994	1,650
DIFFA (DESIGN INDUSTRIES FOUNDATION FOR AIDS)	03/03/1994	5,000
DOLE FOUNDATION	11/04/1994	20,000
EMORY UNIVERSITY	12/26/1994	10,000
ETHICS RESOURCE CENTER	02/08/1994	2,500
FINANCIAL EXECUTIVES RESEARCH FOUNDATION	06/03/1994	5,000
FOUNDATION CENTER, THE	08/30/1994	1,500
FRIENDS OF ZOO ATLANTA	08/19/1994	5,000
FUND FOR RURAL EDUCATION AND DEVELOPMENT (FRED)	11/21/1994	2,500
GEORGE MASON UNIVERSITY FOUNDATION, INC.	02/24/1994	2,000
GEORGIA BUSINESS FORUM, INC.	10/26/1994	1,000

10-57

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 02/17/95

BELLSOUTH CORP. CONTRIBUTIONS SYSTEM
 CONTRIBUTIONS BY ORGANIZATION

PAGE 5
 01011994/12311994

ORGANIZATION NAME	DISP. DATE	CONTRIBUTION AMOUNT
LITERACY ACTION	07/19/1994	\$ 6,000
MATCHING GIFTS--CULTURAL	09/02/1994	5,265
	11/30/1994	2,230
	12/31/1994	16,108
MATCHING GIFTS--EDUCATIONAL	03/21/1994	16,625
	09/03/1994	30,100
	11/30/1994	13,020
	12/24/1994	89,958
MEDIA INSTITUTE	01/31/1994	10,000
MERIDIAN INTERNATIONAL CENTER	10/14/1994	2,100
MERIT EMPLOYMENT ASSOCIATION (MEA)	05/13/1994	400
METRO ATLANTA CVC (CORPORATE VOLUNTEER COUNCIL)	02/10/1994	750
	12/16/1994	720
ROPOLITAN ATLANTA ARTS FUND	02/03/1994	12,500
MICHAEL C. CARLOS MUSEUM/EMORY UNIVERSITY	12/07/1994	10,000
	01/24/1994	2,000
MIDTOWN ALLIANCE (FORMERLY MIDTOWN BUS. ASSOC.)	12/01/1994	350
MIDTOWN ASSISTANCE CENTER, INC.	07/12/1994	2,000
MINORITY ENTERPRISE INSTITUTE AT KENNESAW STATE COLL	10/19/1994	8,000
MISSISSIPPI BALLET INTERNATIONAL, INC.	03/15/1994	7,750
MORSEHOUSE SCHOOL OF MEDICINE	09/02/1994	15,000
MORRIS BROWN COLLEGE	11/02/1994	50,000
NAACP - SPECIAL CONTRIBUTION FUND (NATIONAL)	06/29/1994	25,000
NATIONAL ACTION COUNCIL FOR MINORITIES IN ENGINEERING	08/19/1994	10,000
NATIONAL ALLIANCE OF BUSINESS	03/03/1994	55,000
NATIONAL ASSOCIATION OF BLACK ACCOUNTANTS, INC.	05/05/1994	1,880
NATIONAL ASSOCIATION OF CONSUMER AGENCY ADMINISTRATORS	05/03/1994	2,500
NATIONAL CHARITIES INFORMATION BUREAU	11/02/1994	1,000

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 02/17/95

BELLSOUTH CORP. CONTRIBUTIONS SYSTEM
 CONTRIBUTIONS BY ORGANIZATION

PAGE 6
 01011994/12311994

ORGANIZATION NAME	DISP. DATE	CONTRIBUTION AMOUNT
NATIONAL CONSUMERS LEAGUE/ALLIANCE AGAINST TELEMARKET	09/26/1994	950
NATIONAL COUNCIL FOR RESOURCE DEVELOPMENT	05/03/1994	2,000
NATIONAL COUNCIL ON ECONOMIC EDUCATION	04/25/1994	5,000
NATIONAL CRIME PREVENTION COUNCIL	05/17/1994	2,500
NATIONAL FOUNDATION FOR ADVANCEMENT IN THE ARTS	05/13/1994	2,500
NATIONAL FOUNDATION FOR UNEMPLOYMENT COMPENSATION	06/30/1994	3,000
NATIONAL GOVERNORS ASSOCIATION CENTER FOR POLICY RES	09/19/1994	4,500
NATIONAL HISPANIC SCHOLARSHIP FUND	04/12/1994	1,500
NATIONAL MERIT SCHOLARSHIP CORPORATION	08/19/1994	768
NATIONAL SYMPHONY BALL	11/29/1994	1,000
NATIONAL URBAN LEAGUE, INC.	05/03/1994	2,500
NEW AMERICAN REVOLUTION	08/23/1994	45,000
NEW AMERICAN SCHOOLS DEVELOPMENT CORPORATION	04/04/1994	160,000
NORTH CAROLINA, UNIVERSITY OF, AT CHAPEL HILL	06/15/1994 12/21/1994	30,000 10,000
NORTH CAROLINA, UNIVERSITY OF, AT WILMINGTON	10/12/1994	10,000
NOW LEGAL DEFENSE AND EDUCATION FUND	09/12/1994	1,000
O'BRIAN, HUGH YOUTH FOUNDATION	04/18/1994	1,000
OPERATION OUTRACH-USA/THE GEORGIA CHALLENGE	08/09/1994	5,000
SAINT JUDE'S RECOVERY CENTER	09/06/1994	1,000
SENIORNET	04/13/1994	5,000
SOUTHEASTERN COUNCIL OF FOUNDATIONS	10/07/1994	2,500
SOUTHERN ARTS FEDERATION	03/03/1994	5,000
SOUTHERN CENTER FOR INTERNATIONAL STUDIES	07/12/1994 09/26/1994	25,000 25,000
THEATRAL AUDIENCES, INC.	12/20/1994	500

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 02/17/95

BELLSOUTH CORP. CONTRIBUTIONS SYSTEM
 CONTRIBUTIONS BY ORGANIZATION

PAGE 7
 01011994/12311994

ORGANIZATION NAME	DISP. DATE	CONTRIBUTION AMOUNT
SPRIMAN COLLEGE	11/01/1994	\$ 25,000
SPRUELL CENTER FOR THE ARTS	01/31/1994	3,000
STATE GOVERNMENT EDUCATION AND RESEARCH FOUNDATION	02/11/1994	500
SUNBELT INSTITUTE	12/16/1994	15,000
SUPREME COURT HISTORICAL SOCIETY	11/10/1994	5,000
TAFI INSTITUTE FOR TWO-PARTY GOVERNMENT	05/17/1994	2,500
THEATRICAL OUTFIT	05/13/1994	500
ULSTER PROJECT ATLANTA, INC.	04/04/1994	3,000
UNITED NATIONS CHILDREN'S FUND (UNICEF)	04/13/1994	5,000
UNITED NEGRO COLLEGE FUND	10/05/1994	100,000
UNITED STATES HOLOCAUST MEMORIAL MUSEUM	12/07/1994	25,000
UNITED WAY OF METROPOLITAN ATLANTA, INC.	06/30/1994	182,000
UNITED WAY OF THE NATIONAL CAPITAL AREA	09/30/1994	1,600
URBAN ACTION, INC.	12/20/1994	2,000
URBAN TRAINING ORGANIZATION OF ATLANTA	07/29/1994	2,500
VANDERBILT UNIVERSITY	01/31/1994	1,500
VOLUNTEER SERVICE GRANTS--CIVIC/COMMUNITY	11/30/1994	300
VOLUNTEER SERVICE GRANTS--CULTURAL	11/30/1994	100
VOLUNTEER SERVICE GRANTS--EDUCATIONAL	04/27/1994 09/03/1994	600 400
VOLUNTEER SERVICE GRANTS--HEALTH/HUMAN SERVICES	04/17/1994 11/30/1994	100 700
WASHINGTON OPERA	04/13/1994 05/31/1994	3,000 2,100
WEST-THIRTEEN	06/03/1994	1,000
WOMEN EXECUTIVES IN STATE GOVERNMENT	04/04/1994	5,000

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02/17/95

BELLSOUTH CORP. CONTRIBUTIONS SYSTEM
CONTRIBUTIONS BY ORGANIZATION

PAGE 8
01011994/12311994

<u>ORGANIZATION NAME</u>	<u>DISP. DATE</u>	<u>CONTRIBUTION AMOUNT</u>
WOODRUFF ARTS CENTER	12/16/1994 \$	50,000
	10/07/1994	25,000
YWCA OF GREATER ATLANTA	04/25/1994	4,605
TOTAL		\$ 1,972,143

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Patti Klein

FLORIDA PUBLIC SERVICE (
AUDIT DOCUMENT/RECORD
NOTICE OF INTENT

404,525-7045

1 page

TO: Patti Klein
UTILITY: SBT
FROM: Ruth Young (AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 58
AUDIT PURPOSE: Surveillance

DATE OF REQUEST: 8/28/95

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY 9/3/95 (DATE)

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

- INCIDENT TO AN INQUIRY
OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

Further to Reg 49, Please provide
the TL amounts of the 3,036,612
+ the FL intrastate amounts
Show how it would impact pg 21, 1 of 3, item 21
of Dec 94 Surveillance Report

TO: AUDIT MANAGER Ruth Young DATE 8/28/95

THE REQUESTED RECORD OR DOCUMENTATION:

- HAS BEEN PROVIDED TODAY. Federal Express to Miami 8/28/95.
CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY
AND IN MY OPINION, THE MATERIAL IN ITEM NOS. IS PROPRIETARY AND
CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO
MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER
PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR
CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO
RULE 25-22.006, F.A.C.
THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM) 10-58

Signature of H. Mexier - Manager
SIGNATURE AND TITLE OF RESPONDENT

DISTRIBUTION:
White: Utility Complete and Return to Auditor
Pink: To FPSC Analyst
Goldendrod: Audit File Copy
Conary: Utility Retain

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Patte Klein

FLORIDA PUBLIC SERVICE (
AUDIT DOCUMENT/RECORD
NOTICE OF INTENT

404,525-7045

TO: *Patte Klein*
UTILITY: *SBP*
FROM: *Ruth Young*
(AUDIT MANAGER)

1 page

REQUEST NUMBER: *58 - Revised* DATE OF REQUEST: *8/28/95*

AUDIT PURPOSE: *Surveillance*
REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY *9/3/95*
(DATE)

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

- INCIDENT TO AN INQUIRY
OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

Further to Reg 49, Please provide
the 7d amounts of the 3,036,612
+ the 7d intrastate amounts
Show how it would impact pg 2th 1993, head 1
of Dec 94 Surveillance Report

TO: AUDIT MANAGER *Ruth Young* DATE *8/28/95*
Revised 9/5/95

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY. Federal Express to Miami 8/28/95.
Revision - Federal Express to Miami
(2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY
(3) AND IN MY OPINION, THE MATERIAL IN ITEM NOS. IS PROPRIETARY AND
CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO
MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER
PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR
CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO
RULE 25-22.006, F.A.C.
(4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Jimmy H. Mexico - Manager
SIGNATURE AND TITLE OF RESPONDER
Patricia J. Klein, Manager

DISTRIBUTION:
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Goldenrod: Audit File Copy
Canary: Utility Retain

R-96X

FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT

TO: Patte Klein

UTILITY: _____

FROM: Ruth Young
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 59

DATE OF REQUEST: 8/29/95

AUDIT PURPOSE: sunellone

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY _____
(DATE) 9/6/95

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

ITEM DESCRIPTION: Re: Restrictive Entries Acc # 6724 + 1330

Please provide rationale for first deferring the costs in 12/94 for the accounts checked on the attached list.

Provide rationale for decision not to defer the costs subsequent to filing of the surcharge audit (reversal entry - PC# 8th Entry No 140) for the accounts checked on the attached list.

In the rationale, describe the items on the accounts
TO: AUDIT MANAGER Ruth Young DATE 9/6/95

THE REQUESTED RECORD OR DOCUMENTATION:

(1) HAS BEEN PROVIDED TODAY. Federal Express to Miami

(2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____

(3) AND IN MY OPINION, THE MATERIAL IN ITEM NOS. _____ IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006, F.A.C.

(4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

10-59 P1

Patricia J. Klein, Manager
SIGNATURE AND TITLE OF RESPONDENT

DISTRIBUTION:

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- Pink: To FPSC Analyst
- Goldenrod: Audit File Copy
- Canary: Utility Retain

VSN	Voucher \$	Cost Office		S/B 1994				Description	Non Reang
		Booked '94	Deferred	RTU	Maint	ContProg	> = '95		
02887	384,814		384,814				384,814	Contract Prog'g 12/1-12/31/94	
02890	587,782		587,782				587,782	Contract Prog'g 12/1-12/31/94	
02900	420,863		420,863				420,863	Contract Prog'g 12/1-12/31/94	
03573	517,868	365,378					142,948	Contract Prog'g 10/1-12/31/94	
03573			152,490			0	152,490	Maint 1/1/95 - 96	
03124 (1)	5,000,000		5,000,000	5,000,000				Equipment C - PBS	
04028	300,000		300,000				300,000	Contract Prog'g 1/27-12/31/94	
63217	395,504	87,890	307,613	395,504				TAD buyout for 3 years	26,676
63218 (2)	1,087,030	90,586	996,444	1,087,030				Maint 12/01/94-95 (embedded)	131,171
63219	659,001	532,399	126,602	659,001					170,986
83493	355,982	323,620	32,362	323,620	2,697		29,665	PC Software, Maint 12/1/94 - 95	
64311	258,625	129,313	129,313	258,625				604-677 RTU (2nd post)	43,104
64313 (3)	1,209,110	362,733	846,377	1,209,110				MIPS - for Data chg'd 1/1/95 to 12/1/94	281,518
64314	859,952	39,089	820,863	859,952				Image Copy Plan	143,325
64315 (4)	1,310,160	109,180	1,200,980	1,310,160				DBA - XPBRT	214,360
16 (5)	1,654,130	137,844	1,516,286	1,654,130				ABEND/AID	275,688
66338	649,375		649,375				649,375	SW & Maint 1/1/95-12/31/94	
90407	754,229	34,283	719,945	706,250	2,181		45,797	Operations for DB2, Maint 12/1/94-9/30	125,704
92066	1,215,886		1,215,886		55,268		1,160,618	Maint 12/1/94-9/30/94	115,212
92067	875,080		875,080	875,080				Buyout 3th Yr - MIPS capacity	145,846
93298	310,465	240,965	69,500	310,465				HW tools Object Oriented Tools	
93299	261,591		261,591	261,591				HW Tools	
98354 (6)	3,162,857		3,162,857	2,734,286	35,714		392,857	PC software, Maint 12/1/94-95	449,163
and Total -		2,453,280	19,777,023	17,644,804	95,850	1,836,446	2,430,802		2,097,433
		22,230,303	22,230,303	94 Hardware in 03573		222,991	22,230,303		
		94 Expenses--		17,644,804					
				95,850					
				1,836,446					
				19,777,110					
				(2,453,280)					
				17,123,830					
				Total Expensed by CO					
				Adjustment					

10-59
P2

FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT

TO: Patti Klein
UTILITY: SBP
FROM: Ruth Young
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)
DATE OF REQUEST: 8/29/95

REQUEST NUMBER: 60
AUDIT PURPOSE: Surveillance

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY _____
(DATE) 9/7/95

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

ITEM DESCRIPTION: Re Restrictive Entries
Please answer the attached questions

TO: AUDIT MANAGER Ruth Young DATE 9/5/95

- THE REQUESTED RECORD OR DOCUMENTATION:
- (1) HAS BEEN PROVIDED TODAY. Federal Express to Miami on 9/5/95
 - (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____
 - (3) AND IN MY OPINION, THE MATERIAL IN ITEM NOS. _____ IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006, F.A.C. 10-60 P1
 - (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Sammy H. Mexie - Manager
SIGNATURE AND TITLE OF RESPONDENT

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

**THIS PAGE WAS A COPY OF EXTERNAL AUDITORS'
WORKPAPERS**

REMOVED AS PROPRIETARY AND CONFIDENTIAL DATA

1060 p.2

FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT

TO: Karol Hoffman
UTILITY: Southern Bell
FROM: Ruth Young
(AUDIT MANAGER)

Gabriela Leon
(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 61

DATE OF REQUEST: 8/29/95

AUDIT PURPOSE: Surveillance

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY 9/1/95
(DATE)

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

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

Please provide further backup and explanations for "Other Rate Base Adjustment- Depreciation" in the amount of \$7,857,000.

TO: AUDIT MANAGER Ruth Young DATE 8/30/95

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY.
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____.
- (3) AND IN MY OPINION, THE MATERIAL IN ITEM NOS. _____ IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006, F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM) 10-61

Karol A. Hoffman, Specialist
SIGNATURE AND TITLE OF RESPONDENT

DISTRIBUTION:

White: Utility Complete and Return to Auditor
Pink: To FPSC Analyst
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Canary: Utility Retain

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FLORIDA PUBLIC SERVICE CO
AUDIT DOCUMENT/RECORD REC
NOTICE OF INTENT

Patti Klein
from Ruth Young
Trk 404, 525-7045

TO: *Patti Klein*
UTILITY: _____
FROM: *Ruth Young*
(AUDIT MANAGER)

REQUEST NUMBER: *Surveillance - 62*
AUDIT PURPOSE: *602*

(AUDITOR PREPARING REQUEST)
DATE OF REQUEST: *8/30/95*
9/7/95
(DATE)

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY _____

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

ITEM DESCRIPTION: *Re: Restructure Charge*

- 1) *Per C+L Restructure expense 94 was \$41 million.*
Please detail the amounts by accounts & the
same for amounts allocated to FL.
 - 2) *Also, please detail the software amounts for 94*
in company & for FL. What accounts booked?
 - 3) *In the above 2 questions please reconcile the 22 million*
in 6724 with the 441 million in all accounts.
 - 4) *Please describe the types of charges to said accounts*
detailed in no. 7 above.
- TO: AUDIT MANAGER *Ruth Young* DATE *9/5/95*

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY. *Federal Expressed to Miami on 9/5/95.*
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____ .
- (3) AND IN MY OPINION, THE MATERIAL IN ITEM NOS. _____ IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006, F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

10-62

Johnny A. Nassiri - Manager
SIGNATURE AND TITLE OF RESPONDENT

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

FSC/AFA-6 (Rev. 6/94)

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FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT

TO: Patricia Klein
UTILITY: BSP
FROM: Ruth Young (AUDIT MANAGER) (AUDITOR PREPARING REQUEST)
REQUEST NUMBER: 63 DATE OF REQUEST: 8/31/95
AUDIT PURPOSE: Surveillance
REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY 9/4/95 (DATE)

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

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

Re HQ Prorate Factors
Provide HQ Prorate Factors
for 1994 by Account, include
Prorate factors

TO: AUDIT MANAGER Ruth Young DATE 8/31/95

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY. Federal Express to Miami
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION, THE MATERIAL IN ITEM NOS. _____ IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006, F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM) 10-63

Patricia J. Klein
SIGNATURE AND TITLE OF RESPONDENT

DISTRIBUTION:
White: Utility Complete and Return to Auditor
Pink: To FPSC Analyst
Goldendrod: Audit File Copy
Cancav: Utility Retain

R-96%

FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT

TO: Patty Klein

UTILITY: BST

FROM: R. Young
(AUDIT MANAGER)

K. Welch
(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 64

DATE OF REQUEST: 9/15/95

AUDIT PURPOSE: Surveillance

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY 9/18/95
(DATE)

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

ITEM DESCRIPTION:

Please provide the 'Schedule of the Regulated'
Intrastate Percentages by account for the
Year 1994. "

Originals for
responses
already
provided.

TO: AUDIT MANAGER Ruth Young DATE 9/6/95

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY. Federal Express to Miami
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____.
- (3) AND IN MY OPINION, THE MATERIAL IN ITEM NOS. _____ IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006, F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM) 10-64 P1

Patricia J. Klein, Manager
SIGNATURE AND TITLE OF RESPONDENT

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

2-822

(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT

TO: Patty Klein

UTILITY: BST

FROM: R. Young
(AUDIT MANAGER)

K. Welch
(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 64

DATE OF REQUEST: 9/15/95

AUDIT PURPOSE: Surveillance

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY 9/18/95
(DATE)

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

ITEM DESCRIPTION:

Please provide the 'Schedule of the Regulated'
Intrastate Percentages by account for the
year 1994."

TO: AUDIT MANAGER Ruth Young DATE 9/6/95

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY. Federal Express to Miami
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION, THE MATERIAL IN ITEM NOS. _____ IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006, F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM) 10-64P2

Patricia J. Klein, Manager
SIGNATURE AND TITLE OF RESPONDENT

REMARKS:
Write Utility Complete and Return to Auditor
File to FPIC Analyst
Soldermark: Audit File Copy
Carry: Utility Retain

FD-1004 (Rev. 6/78)

P 02

09.05.95 01:52 PM

(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMMISSION
DOCUMENT / RECORD REQUEST

TO: Patti Klein

UTILITY: SBP

FROM: Ruth Young
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 65

DATE OF REQUEST: 9/8/95

AUDIT PURPOSE: Sumcellone

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY 9/12/95
(DATE)

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

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

- 1) Please explain why there are different priorities from HDQ in the month of Jan 94 + the rest of the year?
- 2) Please explain how you calculated the general allocator provided in answer to request 63 (formula + numbers used)
- 3) See attached questions about the general allocator at BSC. See FCC Order 95-31 10/10/95

TO: AUDIT MANAGER Ruth Young

DATE 10/10/95

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY Actual Exposed to Miami on 10/10/95.
(Response 142 filed on 9/20).
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

10-65 P1

Jimmy H. Messer - Manager
SIGNATURE AND TITLE OF RESPONDENT

DISTRIBUTION:

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

(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMMISSION
DOCUMENT / RECORD REQUEST

TO: Patti Klein
UTILITY: SBT
FROM: Ruth Young (AUDIT MANAGER) (AUDITOR PREPARING REQUEST)
REQUEST NUMBER: 65 DATE OF REQUEST: 9/8/95
AUDIT PURPOSE: Surveillance
REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY 9/12/95 (DATE)

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

- 1) Please explain why there are different priorities from HDQ for the month of Jan 94 + the rest of the year?
- 2) Please explain how you calculated the general allocation provided in answer to Request 63 (formula + numbers used)
- 3) See attached questions about the general allocation at BSC

TO: AUDIT MANAGER Ruth Young DATE 9/20/95

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY Federal Express to Miami on 9/20/95 (Questions (1) + (2))
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM) 10-65 P2

Jimmy H. Mexico
SIGNATURE AND TITLE OF RESPONDENT

DISTRIBUTION:

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

(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMMISSION
DOCUMENT / RECORD REQUEST

TO: Karol Hoffman
UTILITY: Southern Bell
FROM: Ruth Young
(AUDIT MANAGER)

Gabriela Leon
(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 66 P1

DATE OF REQUEST: 9/7/95

AUDIT PURPOSE: Surveillance

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY 9/11/95
(DATE)

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

ITEM DESCRIPTION:

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

① Please provide a detailed explanation of each component Overbilling BRU, ESSX BRU, SERVICES REMOVED, INSIDE WIRE, Vertical Services.

② Please provide any applicable orders related to this adjustment.

③ Provide backup that shows this is in fact an out of period Revenue.

④ How were these numbers calculated.

TO: AUDIT MANAGER Ruth Young DATE 9/14/95

THE REQUESTED RECORD OR DOCUMENTATION:

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

10-66 P1 7/6

Karol Hoffman
SIGNATURE AND TITLE OF RESPONDENT

DISTRIBUTION:

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

(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMMISSION
DOCUMENT / RECORD REQUEST

TO: Karol Hoffman
UTILITY: Southern Bell
FROM: Ruth Young
(AUDIT MANAGER)

Gabriela Leon
(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 66 P2
AUDIT PURPOSE: Surveillance

DATE OF REQUEST: 9/7/95
9/11/95
(DATE)

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

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

① Please provide a detailed explanation of each component Overbilling BRU, ESSX BRU, SERVICES REMOVED, INSIDE WIRE, Vertical Services.

② Please provide any applicable orders related to this adjustment

③ Provide backup that shows this is in fact an out of period Revenue.

④ How were these numbers calculated.

TO: AUDIT MANAGER Ruth Young DATE 9/14/95

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM) 10-66 P2

Karol S. Hoffman, Specialist
SIGNATURE AND TITLE OF RESPONDENT

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

FLORIDA PUBLIC SERVICE COMMISSION

AUDIT REQUEST NO 66

REQUEST: Question 1

Please provide a detailed explanation of each component - overbilling, BRU, ESSX BRU, Services Removed, Inside Wire and Vertical Services.

RESPONSE: Question 1

Refunds for Overbilling - These refunds are for incorrect billing of customers not related to any specific refund category.

BRU Refunds - These refunds were the result of a reconciliation of CRIS records to the Switch records. BRU stands for Billing Reconciliation Units.

ESSX BRU Refunds - These refunds are the same as BRU except for ESSX customers.

Services Removed Refunds - These refunds were made as a result of the Attorney General investigation where the customer stated they had not ordered services and were primarily Custom Calling Services and Inside Wire.

Inside Wire Refunds - These refunds were for inside wire charges billed to customers who stated they had not requested the maintenance plan.

Vertical Services Refunds - These refunds were for vertical services (Custom Calling Features) incorrectly billed to customers.

REQUEST: Question 2

Please provide any applicable orders related to this adjustment.

RESPONSE: Question 2

There are no orders related to this adjustment.

REQUEST: Question 3

Provide backup that shows this is in fact an out of period revenue.

RESPONSE: Question 3

See the attached Refund Tracking System Reports for Jacksonville (North), Pages 1 - 138, Miami (South), Pages 1 - 100 and Ft Lauderdale (Southeast), Pages 1 - 157 to see the breakdown by year for each refund. On each page the report period is shown and this is where the year applicable is identified. These reports show A/C 5081 - 5083 which are interstate accounts and A/C 5280 which is nonregulated and amounts applicable to these accounts are not included since they have no impact on intrastate revenues.

10-66
P3

FLORIDA PUBLIC SERVICE COMMISSION

AUDIT REQUEST NO 66 - Other questions

Page 4 What is the source of this schedule?

This page is prepared from the summary's for each month showing the total amount of refunds booked that month that are not applicable to the current twelve month period (your Page 5 and Page 6).

Page 5 Please provide backup for these numbers. How were they calculated? Any Orders? Provide backup that shows that they were out of period. What is the source of this schedule?

The items highlighted come from your Pages 7, 8 & 10. These numbers are the state totals from Pages 7, 8 & 10. There are no orders that relate to these amounts. On the Refund Tracking Reports referred to in Question 3, the report period shows the year to which the refunds were applicable.

Page 6 What is the source of this schedule?

The totals on this page are the totals of the different refund amounts shown on Page 5.

Pages 7 - 12 What is the source of these schedules?

These schedules were prepared from the Refund Tracking Reports for the month of September 1994. The tracking reports show the name of the refund, the years to which they are applicable and provide the breakdown for intrastate revenues.

10-66
PH

FLORIDA PUBLIC SERVICE COMMISSION
 TELEPHONE EARNINGS SURVEILLANCE REPORT

Company : Southern Bell Tel. & Tel. Co.
 12 Months Ended : December 31, 1994

Revenues

ADJUSTMENTS TO NET OPERATING INCOME INTRASTATE REVENUE (000)	(1) Basic Local Service Revenue	(2) Inter- Territory Revenues	(3) Intra- Territory Revenue	(4) Misc Revenue	(5) Uncollectible Revenues	(6) Net Booked Revenue
1. Total Intrastate Revenue per Books	\$1,548,847	\$303,818	\$371,260	\$253,765	\$33,440	\$2,444,250
INTRASTATE ACHIEVED ADJUSTMENTS						
OUT OF PERIOD ADJUSTMENTS:						
2. Rev & Sett (Ind Co)	25	1,308	4,483	(76)		\$5,740
3. Expenses						0
4. MR & FR Taxes						0
5. Other Out of Period Revenue	4,235	0	371	133	(513)	5,252 <i>10-11 1-3</i>
6.						
7.						
8.						
9. Net Sharing Adjustment				7,550		7,550
10. Bond Refinancing	(176)					(176)
11. Other Reg/Nonreg Adjustments				(7)		(7)
12. Yellow Page Profits				0	0	0
13. Gains on Sales of Property	37				0	37
14. Income Related to Temp Cash Inv	13					13
15. Interest Reconciliation						0
16. Interest Imputation						0
17.						
18. Lobbying Expense						0
19. Corporate Advertising Expense						0
20. Abandoned Projects						0
21. Belleore Dividends	672					672
22.						
23. Other Regulatory Adjustments						0
24. Total Accounting Adjustments, Intrastate Achieved	\$4,806	\$1,308	\$4,854	\$7,600	(\$513)	\$19,081
25. Total Achieved Intrastate Revenue	\$1,553,653	\$305,126	\$376,114	\$261,365	\$32,927	\$2,463,331

10-66
 P 5

OTHER OUT OF PERIOD REVENUES

DEC 94 JAN 95 FEB 95 MAR 95 APR 95 MAY 95 JUNE 95 JULY 95 AUG 95 SEPT 95 OCT 95 NOV 95 DEC 95

1. To remove tax on credit card calls from regulation A/C 5264
 SIT (085)
 FIT (33075)
 NOI (61425)

58,966
 3,243
 19,503
 36,220

40-1/1-2/1

2. To exclude Florida Telecommunications Relay Service from regulations
 Misc Rev (59,449)
 Gr Rec (0133161)
 SIT (0542676)
 FIT (3263457)
 NOI (6060706)

792
 (3,226)
 (19,401)
 (36,030)

40-1/1-2/2

3. Various refunds booked in 1994 not applicable to 1994
 Increase Local Revenue 144,194
 Increase Access Revenue 5,438,429
 Increase Toll Revenue 72,419
 Total Revenue 295,130
 Gr Rec (0133161)
 SIT (0542676)
 FIT (3263457)
 NOI (6060706)

58,966 Item 1
 (59,449) Item 2
 5,438 Item 3
 709 Item 4
 (196,154) Item 5
 (357,114) Item 6
 (341,444) Item 7
5,252,559

4. To exclude adj to uncoll not appl to period
 Decrease uncoll revenue (709,325)
 Gr Rec (0133161) 9,446
 SIT (0542676) 38,493
 FIT (3263457) 231,485
 NOI (6060706) 429,901

40-1/1-2/4

5. To exclude adj to uncoll not appl to period
 Increase uncoll revenue 196,154
 Gr Rec (0133161) (196,154)
 SIT (0542676) (2,612)
 FIT (3263457) (10,645)
 NOI (6060706) (64,014)

40-1/1-2/4

6. To shift amounts from access to local
 Local Revenue (357,114)
 Gr Rec (0133161) (4,755)
 SIT (0542676) (19,380)
 FIT (3263457) (116,543)
 NOI (6060706) (216,456)

40-1/1-2/5

7. Various refunds booked 1/95 & 2/95 applicable to 1994
 Decrease Local Revenue (301,200)
 Decrease Toll Revenue (30,009)
 Decrease Misc Revenue (10,235)
 Total Revenue (341,444)
 Gr Rec (0133161) (4,547)
 SIT (0542676) (18,529)
 FIT (3263457) (111,429)
 NOI (6060706) (206,939)

40-1/1-2/6

Note:
 Due to time constraints, stuff selected adjustment No. 3 "Various refunds booked in 1994 not applicable to 1994" to audit +4,893,247. This adj. represents 93% of the total other out of period Revenues.

(A) $\frac{4,893,247}{5,252,559} = 93.16\%$
 (B) $\frac{5,252,559}{5,252,559} = 100\%$

10-66
 P6

* Largest amounts - therefore, stuff will concentrate on getting good work up

OTHER OUT OF PERIOD REVENUES

	DEC 94	JAN 95	FEB 95	MAR 95	APR 95	MAY 95	JUNE 95	JULY 95	AUG 95	SEPT 95	OCT 95	NOV 95	DEC 95
Total Revenues	4,234,933												
Local	370,904												
Toll	75												
Access	133,476												
Misc	(313,171)												
Unbond	5,352,559												
Total	69,159												
Gr Rec	285,086												
SIT	1,714,409												
FIT	3,183,905												
NOI													

8 Total Revenues
 Local
 Toll
 Access
 Misc
 Unbond
 Total
 Gr Rec
 SIT
 FIT
 NOI

60-1/1

-10-66

P.T. - P

TOTAL REFUNDS BOOKED IN 1994 NOT APPLICABLE TO 1994

BOOKED:	LOCAL 5001 - 5069	ACCESS 5084	TOLL 5100 - 5169	MISC 5230 - 5270	TOTAL
1/94	(253,718.95)	$\frac{40-1}{1-2}$ 3-1 0.00	(849.75)	(5,243.99)	(259,812.69) ✓
2/94	(213,210.74)	$\frac{40-1}{1-2}$ 3-2 0.00	(10,238.32)	(7,805.29)	(231,052.35) ✓
3/94	(333,243.06)	$\frac{40-1}{1-2}$ 3-3 0.00	(23,167.77)	(9,721.37)	(366,132.20) ✓
4/94	(288,823.34)	$\frac{40-1}{1-2}$ 3-4 0.00	(21,103.11)	(7,511.11)	(317,437.56) ✓
5/94	(306,279.18)	$\frac{40-1}{1-2}$ 3-5 0.00	(43,737.65)	(9,051.14)	(359,067.97) ✓
6/94	(405,121.19)	$\frac{40-1}{1-2}$ 3-6 0.00	(45,206.57)	(16,039.61)	(466,367.37) ✓
7/94	(383,872.03)	$\frac{40-1}{1-2}$ 3-7 0.00	(21,890.68)	(17,039.81)	(422,602.52) ✓
8/94	(573,995.03)	$\frac{40-1}{1-2}$ 3-8 0.00	(24,436.71)	(20,747.53)	(619,179.27) ✓
9/94	(824,665.68)	$\frac{40-1}{1-2}$ 3-9 0.00	(20,581.77)	(13,877.76)	(859,125.21) ✓
10/94	(771,556.12)	$\frac{40-1}{1-2}$ 3-10 (75.00)	(81,107.22)	(13,824.96)	(866,563.30) ✓
11/94	(314,995.75)	$\frac{40-1}{1-2}$ 3-11 0.00	(49,880.27)	(13,834.95)	(378,710.97) ✓
12/94	(223,965.63)	$\frac{40-1}{1-2}$ 3-12 0.00	(58,715.35)	(9,696.23)	(292,377.21) ✓
TOTAL	(4,893,246.70)	(75.00)	(400,913.17)	(144,193.75)	(5,438,428.62)

What is the source of this schedule?

P 10-66
8

FLORIDA REFUNDS

Booked 9/94 - Overbilling

<u>State Total</u>	Appl to 93 & Prior
A/C5001 - A/C5069	(608,478.22) *
A/C5100 - A/C 5169	(20,591.77)
A/C5230 - A/C5270	(11,156.82)
Total	(638,216.81)

Booked 9/94 - BRU

<u>State Total</u>	Appl to 93 & Prior
A/C5001 - A/C5069	(98,849.95) *
A/C5100 - A/C 5169	0.00
A/C5230 - A/C5270	(2,713.37)
Total	(101,563.32)

Booked 9/94 - ESSX BRU

<u>State Total</u>	Appl to 93 & Prior
A/C5001 - A/C5069	(23,464.17)
A/C5100 - A/C 5169	0.00
A/C5230 - A/C5270	0.00
Total	(23,464.17)

Booked 9/94 - Services Removed

<u>State Total</u>	Appl to 93 & Prior
A/C5001 - A/C5069	(64,676.71) *
A/C5100 - A/C 5169	0.00
A/C5230 - A/C5270	(7.57)
Total	(64,684.28)

Booked 9/94 - Inside Wire

<u>State Total</u>	Appl to 93 & Prior
A/C5001 - A/C5069	(44.90)
A/C5100 - A/C 5169	0.00
A/C5230 - A/C5270	0.00
Total	(44.90)

Booked 9/94 - Vertical Services

<u>State Total</u>	Appl to 93 & Prior
A/C5001 - A/C5069	(31,151.73)
A/C5100 - A/C 5169	0.00
A/C5230 - A/C5270	0.00
Total	(31,151.73)

- 5001 BASIC AREA REVENUE
- 5002 OPTIONAL EXTENDED AREA REVENUE
- 5003 CELLULAR MOBILE REVENUE
- 5004 OTHER MOBILE SERVICE REVENUE
- 5010 PUBLIC TELEPHONE REVENUE
- 5040 LOCAL PRIVATE LINE REVENUE
- 5050 CUSTOMER PREMISES REVENUE
- 5060 OTHER LOCAL EXCHANGE REVENUE
- 5069 OTHER LOCAL EXCHANGE REVENUE SETTLEMENTS

- 5100 LONG DISTANCE MESSAGE REVENUE
- 5110 UNIDIRECTIONAL LONG DISTANCE REVENUE
- 5120 LONG DISTANCE PRIVATE NETWORK REVENUE
- 5121 SUB-VOICE GRADE LONG DISTANCE PRIVATE NETWORK REVENUE
- 5122 VOICE GRADE LONG DISTANCE PRIVATE NETWORK REVENUE
- 5123 AUDIO PROGRAM GRADE LONG DISTANCE PRIVATE NETWORK REVENUE
- 5124 VIDEO PROGRAM GRADE LONG DISTANCE PRIVATE NETWORK REVENUE
- 5125 DIGITAL TRANSMISSION LONG DISTANCE PRIVATE NETWORK REVENUE
- 5126 LONG DISTANCE PRIVATE NETWORK SWITCHING REVENUE
- 5128 OTHER LONG DISTANCE PRIVATE NETWORK REVENUE
- 5129 OTHER LONG DISTANCE PRIVATE NETWORK REVENUE - SETTLEMENTS
- 5160 OTHER LONG DISTANCE REVENUE
- 5169 OTHER LONG DISTANCE REVENUE SETTLEMENTS

- 5230 DIRECTORY REVENUE
- 5240 RENT REVENUE
- 5250 CORPORATE OPERATIONS REVENUE
- 5260 MISCELLANEOUS REVENUE
- 5261 SPECIAL BILLING ARRANGEMENTS REVENUE
- 5262 CUSTOMER OPERATIONS REVENUE
- 5263 PLANT OPERATIONS REVENUE
- 5264 OTHER INCIDENTAL REGULATED REVENUE
- 5269 OTHER REVENUE SETTLEMENTS
- 5270 CARRIER BILLING AND COLLECTING REVENUE

* Please provide B/U for these numbers. How were they calculated? Any order? Provide backup that shows that they were out of period. What is the source of this schedule?

10-66
Pa

FLORIDA REFUNDS

Booked 9/94 - Century Florida Local Coin Overtime

State Total

A/C5001 - A/C5069	0.00
A/C5100 - A/C 5169	0.00
A/C5230 - A/C5270	0.00
Total	0.00

Booked 9/94 - Florida - Land to Mobile

State Total

A/C5001 - A/C5069	0.00
A/C5100 - A/C 5169	0.00
A/C5230 - A/C5270	0.00
Total	0.00

Total Refunds Booked 9/94 Not Appl to Period

State Total

A/C5001 - A/C5069	(824,665.68)	40-1/1-2/3
A/C5100 - A/C 5169	(20,581.77)	
A/C5230 - A/C5270	(13,877.76)	
Total	(859,125.21)	

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P10

FLORIDA REFUNDS

Booked 9/94 - Overbilling

	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	93 & Prior	Appl to
North																			
A/C5001 - A/C5069	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(20.55)	(165.10)	(4,709.03)	(20,286.65)	(23,832.06)	(25,119.56)	(25,867.23)	(26,297.06)	(32,666.71)	(36,654.78)	(197,978.77)	
A/C5100 - A/C 5169	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(900.92)	(5,966.42)	(8,866.34)	
A/C5230 - A/C5270	0.00	0.00	0.00	0.00	(2.56)	(14.40)	(14.40)	(14.40)	(44.25)	(51.26)	(91.66)	(120.01)	(143.33)	(217.06)	(350.36)	(441.36)	(602.97)	(2,108.05)	
South																			
A/C5001 - A/C5069	(500.12)	(755.40)	(755.40)	(755.40)	(755.40)	(755.40)	(755.40)	(767.66)	(779.40)	(829.66)	(1,167.63)	(1,448.01)	(1,564.80)	(4,126.61)	(14,631.60)	(25,700.42)	(39,024.16)	(95,091.00)	
A/C5100 - A/C 5169	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,040.63)	(5,765.60)	(7,806.53)	
A/C5230 - A/C5270	0.00	0.00	0.00	0.00	0.00	0.00	(13.92)	(25.13)	(35.40)	(46.95)	(63.63)	(77.40)	(111.35)	(233.32)	(347.61)	(524.51)	(672.16)	(2,351.56)	
Southeast																			
A/C5001 - A/C5069	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(557.49)	(1,302.67)	(1,622.33)	(1,780.26)	(9,640.96)	(39,596.73)	(52,676.67)	(60,450.67)	(66,320.26)	(77,256.97)	(313,406.45)	
A/C5100 - A/C 5169	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,376.67)	(2,153.66)	(2,955.35)	(5,665.60)	
A/C5230 - A/C5270	0.00	0.00	(20.01)	(21.00)	(26.72)	(41.32)	(59.23)	(92.66)	(94.60)	(131.71)	(263.12)	(300.60)	(317.16)	(478.90)	(1,025.62)	(1,694.22)	(2,107.70)	(6,697.19)	
State Total																			
A/C5001 - A/C5069	(500.12)	(755.40)	(755.40)	(755.40)	(755.40)	(755.40)	(755.40)	(1,345.70)	(2,247.17)	(7,161.25)	(23,254.56)	(34,919.05)	(66,264.06)	(82,900.71)	(103,379.65)	(127,017.41)	(152,635.91)	(606,478.22)	
A/C5100 - A/C 5169	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,376.67)	(5,065.53)	(14,106.37)	(20,561.77)	
A/C5230 - A/C5270	0.00	0.00	(20.01)	(21.00)	(31.28)	(55.72)	(67.55)	(132.41)	(174.46)	(229.92)	(436.41)	(466.01)	(571.64)	(929.30)	(1,723.69)	(2,660.00)	(3,562.63)	(11,156.62)	
Total	(500.12)	(755.40)	(775.41)	(776.40)	(766.66)	(811.12)	(842.95)	(1,478.11)	(2,421.63)	(7,391.17)	(23,692.97)	(35,417.06)	(66,855.93)	(83,630.01)	(106,480.71)	(134,773.03)	(170,628.11)	(636,216.81)	

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FLORIDA REFUNDS

Booked 9/94 - BRU

	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	Appl to 93 & Prior
<u>North</u>																					
A/C5001 - A/C5009	0.00	0.00	0.00	(10.00)	(10.00)	29.00	(48.00)	(241.83)	(307.77)	(365.23)	(633.67)	(851.88)	(1,189.01)	(1,469.10)	(1,773.71)	(2,057.13)	(2,674.39)	(4,008.32)	(5,833.49)	(22,518.93)	0.00
A/C5100 - A/C 5199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A/C5230 - A/C5270	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(5.19)	(14.40)	(14.40)	(33.99)
<u>South</u>																					
A/C5001 - A/C5099	(75.06)	(119.89)	(180.96)	(187.30)	(187.30)	(187.30)	(227.22)	(278.07)	(364.82)	(637.71)	(997.59)	(2,266.31)	(3,019.45)	(3,790.03)	(4,298.36)	(4,625.36)	(5,202.83)	(6,170.66)	(7,090.12)	(39,941.78)	0.00
A/C5100 - A/C 5199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A/C5230 - A/C5270	0.00	0.00	0.00	(5.12)	(9.83)	(9.83)	(9.83)	(9.83)	(9.83)	(30.37)	(30.60)	(30.60)	(40.56)	(60.44)	(83.48)	(125.21)	(252.78)	(410.30)	(606.64)	(1,744.12)	0.00
<u>Southeast</u>																					
A/C5001 - A/C5099	(11.07)	(30.47)	(298.23)	(434.07)	(441.83)	(488.97)	(537.02)	(646.28)	(701.14)	(843.17)	(1,106.25)	(1,838.34)	(2,389.29)	(2,563.71)	(2,910.15)	(3,721.84)	(4,515.78)	(5,502.97)	(7,570.83)	(36,369.26)	0.00
A/C5100 - A/C 5199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A/C5230 - A/C5270	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(17.21)	(21.00)	(21.00)	(21.00)	(21.00)	(26.47)	(30.60)	(30.60)	(69.39)	(127.53)	(211.89)	(337.57)	(935.26)	0.00
<u>State Total</u>																					
A/C5001 - A/C5099	(65.07)	(150.28)	(449.87)	(651.77)	(669.02)	(723.97)	(812.34)	(1,184.18)	(1,380.63)	(1,884.11)	(2,737.71)	(4,776.33)	(6,587.75)	(7,822.84)	(8,990.22)	(10,404.33)	(12,392.96)	(16,671.95)	(20,434.44)	(98,846.93)	0.00
A/C5100 - A/C 5199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A/C5230 - A/C5270	0.00	0.00	0.00	(5.12)	(9.83)	(9.83)	(9.83)	(28.01)	(30.60)	(51.37)	(51.60)	(51.60)	(67.05)	(111.04)	(114.08)	(194.60)	(365.50)	(636.59)	(958.61)	(2,713.37)	0.00
Total	(65.07)	(150.28)	(449.87)	(651.77)	(669.02)	(723.97)	(812.34)	(1,184.18)	(1,424.43)	(1,937.48)	(2,789.31)	(4,827.93)	(6,664.80)	(7,933.88)	(9,004.30)	(10,598.93)	(12,778.48)	(17,308.54)	(21,453.05)	(101,563.32)	0.00

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FLORIDA REFUNDS

Booked 9/94 -- ESSX BRU

	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	Appl to 93 & Prior
<u>North</u>											
A/C5001 - A/C5069	0.00	0.00	0.00	0.00	0.00	0.00	(2,428.17)	(6,973.80)	(6,974.27)	(6,975.60)	(23,351.84)
A/C5100 - A/C 5169	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A/C5230 - A/C5270	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>South</u>											
A/C5001 - A/C5069	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A/C5100 - A/C 5169	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A/C5230 - A/C5270	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Southeast</u>											
A/C5001 - A/C5069	(4.33)	(12.00)	(12.00)	(12.00)	(12.00)	(12.00)	(12.00)	(12.00)	(12.00)	(12.00)	(112.33)
A/C5100 - A/C 5169	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A/C5230 - A/C5270	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>State Total</u>											
A/C5001 - A/C5069	(4.33)	(12.00)	(12.00)	(12.00)	(12.00)	(12.00)	(2,440.17)	(6,985.80)	(6,988.27)	(6,987.60)	(23,464.17)
A/C5100 - A/C 5169	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A/C5230 - A/C5270	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	(4.33)	(12.00)	(12.00)	(12.00)	(12.00)	(12.00)	(2,440.17)	(6,985.80)	(6,988.27)	(6,987.60)	(23,464.17)

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FLORIDA REFUNDS

Booked 9/94 - Services Removed

	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	Appl to 93 & Prior
<u>North</u>																
A/C5001 - A/C5069	(14.96)	(26.40)	(26.40)	(26.40)	(28.19)	(63.87)	(218.05)	(865.11)	(1,291.97)	(1,718.37)	(2,189.13)	(2,612.82)	(2,994.07)	(2,848.92)	(3,088.02)	(17,703.06)
A/C5100 - A/C 5169	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A/C5230 - A/C5270	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>South</u>																
A/C5001 - A/C5069	(36.04)	(95.40)	(126.14)	(190.80)	(190.80)	(644.53)	(1,199.35)	(1,658.96)	(1,967.21)	(2,156.55)	(2,249.34)	(2,631.66)	(2,918.92)	(3,119.82)	(3,304.30)	(22,469.24)
A/C5100 - A/C 5169	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A/C5230 - A/C5270	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(7.57)	(7.57)
<u>Southeast</u>																
A/C5001 - A/C5069	0.00	0.00	0.00	0.00	(39.28)	(198.66)	(607.00)	(1,265.87)	(2,227.80)	(2,631.41)	(2,945.12)	(3,182.74)	(3,598.84)	(3,710.90)	(4,078.97)	(24,494.98)
A/C5100 - A/C 5169	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A/C5230 - A/C5270	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>State Total</u>																
A/C5001 - A/C5069	(51.00)	(121.80)	(152.54)	(217.20)	(259.27)	(907.06)	(2,024.40)	(3,789.34)	(5,486.18)	(6,506.33)	(7,983.59)	(8,427.24)	(9,201.83)	(9,679.64)	(10,469.23)	(64,676.71)
A/C5100 - A/C 5169	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A/C5230 - A/C5270	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(7.57)	(7.57)
<u>Total</u>	(51.00)	(121.80)	(152.54)	(217.20)	(259.27)	(907.06)	(2,024.40)	(3,789.34)	(5,486.18)	(6,506.33)	(7,983.59)	(8,427.24)	(9,201.83)	(9,679.64)	(10,476.86)	(64,684.28)

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FLORIDA REFUNDS

Booked 9/94 - Inside Wire

	<u>1990</u>	<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>Appl to 93 & Prior</u>
<u>North</u>					
A/C5001 - A/C5069	0.00	0.00	0.00	0.00	0.00
A/C5100 - A/C 5169	0.00	0.00	0.00	0.00	0.00
A/C5230 - A/C5270	0.00	0.00	0.00	0.00	0.00
 <u>South</u>					
A/C5001 - A/C5069	0.00	0.00	0.00	(5.70)	(5.70)
A/C5100 - A/C 5169	0.00	0.00	0.00	0.00	0.00
A/C5230 - A/C5270	0.00	0.00	0.00	0.00	0.00
 <u>Southeast</u>					
A/C5001 - A/C5069	0.00	0.00	(15.20)	(24.00)	(39.20)
A/C5100 - A/C 5169	0.00	0.00	0.00	0.00	0.00
A/C5230 - A/C5270	0.00	0.00	0.00	0.00	0.00
 <u>State Total</u>					
A/C5001 - A/C5069	0.00	0.00	(15.20)	(29.70)	(44.90)
A/C5100 - A/C 5169	0.00	0.00	0.00	0.00	0.00
A/C5230 - A/C5270	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	(15.20)	(29.70)	(44.90)

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FLORIDA REFUNDS

Booked 9/94 - Vertical Services

	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	Appl to 93 & Prior
North																
A/C5001 - A/C5069	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(139.40)	(1,012.23)	(1,039.48)	(1,095.97)	(1,208.20)	(3,242.29)	(7,737.57)
A/C5100 - A/C 5169	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A/C5230 - A/C5270	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
South																
A/C5001 - A/C5069	0.00	0.00	0.00	0.00	(0.39)	(12.60)	(1,216.11)	(1,455.00)	(1,455.00)	(1,523.59)	(1,903.95)	(1,984.95)	(2,603.78)	(3,352.79)	(6,318.69)	(21,808.83)
A/C5100 - A/C 5169	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A/C5230 - A/C5270	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Southeast																
A/C5001 - A/C5069	(9.10)	(21.00)	(21.00)	(21.00)	(21.00)	(28.60)	(35.40)	(35.40)	(35.40)	(70.63)	(131.13)	(177.87)	(205.05)	(266.31)	(528.44)	(1,607.39)
A/C5100 - A/C 5169	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A/C5230 - A/C5270	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State Total																
A/C5001 - A/C5069	(9.10)	(21.00)	(21.00)	(21.00)	(21.39)	(41.20)	(1,251.51)	(1,490.40)	(1,490.40)	(1,733.62)	(3,047.31)	(3,182.30)	(3,904.78)	(4,827.30)	(10,089.42)	(31,151.73)
A/C5100 - A/C 5169	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A/C5230 - A/C5270	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	(9.10)	(21.00)	(21.00)	(21.00)	(21.39)	(41.20)	(1,251.51)	(1,490.40)	(1,490.40)	(1,733.62)	(3,047.31)	(3,182.30)	(3,904.78)	(4,827.30)	(10,089.42)	(31,151.73)


 10-6-66

Patti Klein
404 525-7045

(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COM
DOCUMENT / RECORD REQ

TO: *Patti Klein*

UTILITY: *BST*

FROM: *Ruth Young*
(AUDIT MANAGER)

REQUEST NUMBER: *67 PI*

AUDIT PURPOSE: *Surveillance*

(AUDITOR PREPARING REQUEST)
DATE OF REQUEST: *9/8/95*

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY *9/14/95*
(DATE)

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

ITEM DESCRIPTION: *Re BST HQQ Appointed Factors* OUTSIDE OF AN INQUIRY

*The attached was sent in response to Reg 63.
Provide MR 7 for access lines & Worksheet 1A
Provide Worksheet 1B for Salaries & Wages
Provide MR 21 (only for FR basis) & Worksheet 1C
for Construction Expenditures
Provide MR 7 & Worksheet 1D for access
line activity.*

TO: AUDIT MANAGER *Ruth Young* DATE *September 19, 1995*

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY *Federal Express to Miami on 9/19/95.*
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

10-67 PI

Jimmy H. Morris - Manager
SIGNATURE AND TITLE OF RESPONDENT

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

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TOTAL
 HEADQUARTERS APPORTIONMENT FACTORS C:\123\123DATA\HQAP_REV 94\HQAP_94R.WK1
 Date: 02/18/94
 COMPANY: BellSouth Telecommunications
 STUDY DATE YEAR: January-December 1993
 RATE USAGE YEAR: 1994
 EFFECTIVE DATE: Jan 1994

PREPARED BY _____
 VERIFIED BY _____
 APPROVED BY _____
 Operations Mgr

WORKSHEET 1

AREA	(a) ACCESS LINES -EOP AVERAGE		(b) SALARIES & WAGES		(c) CONSTRUCTION EXPENDITURES		(d) ACCESS LINE ACTIVITY		(e) CORPORATE ALLOCATOR	
	NUMBER	FACTOR	DOLLARS	FACTOR	DOLLARS	FACTOR	# IN & OUT	FACTOR	TOTAL FACTORS	FACTOR
ALABAMA	1,843,083.42	0.0863	238,888,047.10	0.0824	278,863,512.00	0.0890	881,238.00	0.0823	0.3459	0.0865
FLORIDA	5,003,329.88	0.2838	775,865,887.88	0.2878	716,479,518.00	0.2457	2,947,488.00	0.2816	1.0578	0.2645
GEORGIA	3,137,891.87	0.1647	486,921,088.31	0.1712	532,648,838.00	0.1827	1,838,884.00	0.1747	0.6933	0.1733
KENTUCKY	1,017,888.80	0.0534	152,482,538.82	0.0526	134,712,802.00	0.0482	481,319.00	0.0488	0.1992	0.0498
LOUISIANA	1,843,743.08	0.1020	288,348,629.89	0.0888	238,108,328.00	0.0820	1,030,121.00	0.0984	0.3813	0.0853
MISSISSIPPI	1,082,089.87	0.0588	162,148,740.45	0.0580	201,580,354.00	0.0881	570,877.00	0.0545	0.2353	0.0588
N. CAROLINA	1,880,917.83	0.0878	273,248,572.15	0.0843	288,028,238.00	0.1028	880,884.00	0.0818	0.3863	0.0966
S. CAROLINA	1,187,244.00	0.0623	188,178,488.73	0.0653	173,284,838.00	0.0884	584,881.00	0.0588	0.2439	0.0610
TENNESSEE	2,184,720.42	0.1182	323,188,840.81	0.1118	342,822,800.00	0.1173	1,181,388.00	0.1128	0.4569	0.1142
COMPANY	19,048,828.17	1.0000	2,887,048,782.75	1.0000	2,915,715,038.00	1.0000	10,485,882.00	1.0000	4.0000	1.0000

Access Lines - EOP - Avg. of total in service for study period. MW7 (see Worksheet 1A)
 Salaries and Wages charged to final accounts excluding Construction and Cost of Removal
 for the period. (see Worksheet 1B)

Construction Expenditures - MW21 (adjusted to an FR basis). (see Worksheet 1C)
 Access Line Activity - Cumulative activity for study period. MW7 (see Worksheet 1D)

Used
 February
 through
 December
 1994

10-6-94 PR

PR

(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMMISSION
DOCUMENT / RECORD REQUEST

TO: Karol Hoffman

UTILITY: Southern Bell

FROM: Ruth Young
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 68 PI

DATE OF REQUEST: 9/8/95

AUDIT PURPOSE: Surveillance

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY 9/13/95
(DATE)

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

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

N.O.I. RE: Gains on Sale of Property

① Please show how the five year average is booked as referenced in Order 12221

② Provide all backup necessary

TO: AUDIT MANAGER Ruth Young

DATE 9/8/95

THE REQUESTED RECORD OR DOCUMENTATION:

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

Patricia J. Klein Manager
SIGNATURE AND TITLE OF RESPONDENT

10-68 PI

DISTRIBUTION:

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

302

(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMMISSION
DOCUMENT / RECORD REQUEST

TO: Karol Hoffman
UTILITY: Southern Bell
FROM: Ruth Youngs
(AUDIT MANAGER)

Gabriela Leon
(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 68 P2
AUDIT PURPOSE: Surveillance

DATE OF REQUEST: 9/8/95

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY: _____
9/13/95
(DATE)

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

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

D.O.T. RE: Gains on Sale of Property
① Please show how the five year average is booked as referenced in Order 1222.

② Provide all backup necessary

TO: AUDIT MANAGER Ruth Youngs DATE 9/8/95

THE REQUESTED RECORD OR DOCUMENTATION:

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

10-67 P2
Patricia J. Klein Manager
SIGNATURE AND TITLE OF RESPONDENT

DISTRIBUTION:

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

2002

COMPANY: SOUTHERN BELL TELEPHONE AND TELEGRAPH
TITLE: GAINS ON SALE OF PROPERTY
PERIOD: TYE 12/31/94
DATE: AUGUST 17, 1995
AUDITOR: GABRIELA LEON
WORKPAPER #: 40-1/2-3 PAGE 1

Company's explanation of the adjustment on Gains on Sale of Property

^{40-1/2-3 P1}
"The \$141,960.51 is Florida's intrastate portion of account 7150. This amount is included in intrastate per books expenses (as a decrease) on the Surveillance Report. In Docket No. 820294-TP, Order No. 12221, — see order ^{on} next page. Page 30 the FPSC ruled that since this property was in rate base at some time the gain or loss should be recorded above the line for ratemaking purposes. Since the gains and losses would fluctuate from year to year we were to compute a five year average of gains and losses. At that time account 7150 was not included in per books operating expenses on the Surveillance Report as it was in a below the line account. With USOAR account 7150 is now included with operating expenses and is separated in SIS (Separations Information System). Since we compute a five year average for the FPSC adjustment, we must remove the twelve months ending expense from operating expenses which means we must increase intrastate expense."

*Surveillance Report pg 2a, 2 of 3
add back 142,000 to expense
more exp = less NOT.*

Southern Bell Telephone
Gain on Sale of Property
TYE 12/31/94

Attachment A

ORDER NO. 12221
DOCKET NO. 820294-TP
Page 30

D. Contributions

The staff has identified certain contributions made by Southern Bell's to organizations outside of Florida and of no benefit to the Florida ratepayers. We agree that such contributions should be excluded and have adjusted license contract expense by \$158,944.

E. Western Electric Billing

We agree with the staff that the advice and assistance received under the license contract relating to Western Electric's billing system benefits not only the Company but Western Electric. We have accordingly excluded 50% of these costs or \$2,589.

F. Overhead

Overhead costs under the license contract include the provision for Service Pensions and Benefits, Employee Benefits, Executive Department, Secretary Department, Administrative Services Department, Taxes Other Than Federal and Return on Investment. We agree with the staff that these costs should be adjusted in the same proportion as other non-overhead license contract costs. Total non-overhead license contract expenses on an intrastate basis total \$13,936,039 and total expenses eliminated in this area were \$1,041,633. This translates into an overhead allocation factor of 7.47% and we have adjusted total overhead license contract expenses of \$6,824,182 by this percentage to yield a total adjustment of \$507,766.

The total adjustments of \$1,072,888 set forth above produce a reduction in the Company's net operating income of \$550,392.

24. Gain on Sale of Property

On MFR Schedule C-15, the Company reports the gains and losses experienced from the sale of property from 1978 to 1982, inclusive. As shown on this schedule, the property sold was in service at one time or was earmarked for service. Account 100.3 is entitled "Property Held for Future Telephone Use", and property is not placed into this account unless it is under a definite plan for use in telephone service in two years or less. The Company has reported the gains and losses from the sale of this property below the line in Account 315 entitled "Income from Miscellaneous Physical Property."

Since this property sold was in service at one time, or placed in Account 100.3 to be put into service, the ultimate gain or loss upon disposition should be recorded above the line for ratemaking purposes. Therefore, we shall recognize a five-year average of gains and losses in order to smooth the effect experienced by the Company as a result of these sales. The erratic nature of these sales is demonstrated by the fact that net gains ranged from a high of \$242,871 in 1979 to a low of \$6,889 in 1981 on a total company basis. Recognizing a five-year average for the test period, is similar to the ratemaking treatment accorded casualty expense, which is averaged over five years in order to smooth out the volatile nature of the expense. Therefore, \$77,690 will be included on a total company basis above the line.

P4

(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMMISSION
DOCUMENT / RECORD REQUEST

TO: Karol Hoffman
UTILITY: S. Bell
FROM: R.Y.
(AUDIT MANAGER)

Gabriela Leon
(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 69
AUDIT PURPOSE: surveillance

DATE OF REQUEST: 9/8/95

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY 9/10/95
(DATE)

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

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

Please provide documentation from Bellcore where it shows Bellcore's Dividend to BST. If this information can't be provided state so (w) writing + the reason why.
BST Dividend 3,059,974.71

WP. 15-1
2-1

TO: AUDIT MANAGER Ruth Young DATE 9/14/95

THE REQUESTED RECORD OR DOCUMENTATION:

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

Patricia J. Klein Manager
SIGNATURE AND TITLE OF RESPONDENT

10-69

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

FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT

TO: Karol Hoffman
UTILITY: Southern Bell Telephone
FROM: Ruth Young
(AUDIT MANAGER)

Gabriela Leon
(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 70
AUDIT PURPOSE: Surveillance

DATE OF REQUEST: 9/11/95

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY 9/15/95
(DATE)

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

ITEM DESCRIPTION:

Please provide all the copies of the Advertising for the total \$148,505. (Surveillance -> \$114,776)

Please provide INVOICES for the Advertising.

TO: AUDIT MANAGER Ruth Young DATE 10/3/95

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY. Federal Expressed to Miami on 10/3/95
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION, THE MATERIAL IN ITEM NOS. _____ IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006, F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM) 10-70

Jammy H. Messier - Manager
SIGNATURE AND TITLE OF RESPONDENT

DISTRIBUTION:
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Pink: To FPSC Analyst
Goldenrod: Audit File Copy
Canary: Utility Retain

FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT

TO: Karol Hoffman
UTILITY: Southern Bell
FROM: Ruth Young
(AUDIT MANAGER)

Gabriela Leon
(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 71 P1
AUDIT PURPOSE: Surveillance

DATE OF REQUEST: 9/11/95

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY 9/14/95
(DATE)

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

ITEM DESCRIPTION:

Please provide TRIAL Balances, and financial statements from BBS, and BSC, regarding the Other Regulatory Adjustment to N.O.F Expenses. See attached Schedule.

WP. 40-1
2-7

TO: AUDIT MANAGER Ruth Young DATE 10/10/95

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY. BSC response provided Fed Exp. 10/10/95. (BBS documents filed 9/27/95)
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____.
- (3) AND IN MY OPINION, THE MATERIAL IN ITEM NOS. _____ IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006, F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

10-71 P1 210

Patricia J. Klein

SIGNATURE AND TITLE OF RESPONDENT

DISTRIBUTION:

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

REQUEST: Please provide trial balances and financial statements from BBS and BSC regarding the Other Regulatory Adjustment to N. O. I. Expenses. See attached schedule.

RESPONSE:

- (1) Attached is the trial balance for BBS for 1994.

The amounts for contributions, matching gifts, memberships - service and memberships - social are recorded in separate accounts on the trial balance. The trial balance total for matching gifts is \$61,176.73, which is \$348.12 higher than the reported total of \$60,828.61 which was used to compute the Surveillance Report disallowance. The Florida intrastate difference is \$65.00, which drops off in rounding.

The charges for Golf Events are booked to several accounts, and cannot be traced to the trial balance. A detailed listing of these charges was provided in response to Request No. 37 under the section labeled "New Item - BBS".

- (2) BSC Documentation -

We have had several conversations with BSC regarding documentation for the requested items billed to BST during 1994. They are in the process of assembling documentation. At this point, a final decision has not been made, but they may decide to provide the information directly to you, or through an attorney. I will let you know.

As we discussed, the financial statements for BBS and BSC are summarized at a very high level, and would not provide any information at the detail level requested; therefore, financial statements are not being provided.

10-71
R

1994 BBS EXPENSES (\$)

	BBS CHARITABLE CONTRIBUTIONS	BBS PROFESSIONAL MEMBERSHIPS	BBS SERVICE MEMBERSHIPS	BBS SOCIAL MEMBERSHIPS	BBS GOLF CLASSIC EXPENSES	BBS ADVERTISING EXPENSES	BBS TELEPHONE CONCESSIONS	BBS LOBBYING EXPENSES	BBS MATCHING GIFTS
JAN	1,500.00	5,848.45	2,592.25	844.50	23,226.33	121,039.00	12,946.25	0.00	(102.63)
FEB	0.00	1,574.13	1,375.50	888.43	28,515.75	324,497.00	62,417.42	0.00	3,335.33
MAR	300.00	4,144.70	2,147.41	5,994.34	17,392.30	206,097.00	145,831.71	0.00	7,013.43
APR	3,300.00	3,941.72	1,671.25	1,626.55	248,229.50	783,124.00	69,101.62	0.00	3,300.00
MAY	17,418.99	727.00	2,072.75	1,461.56	33,479.40	983,312.00	68,186.25	0.00	0.00
JUN	883.99	7,033.50	789.75	1,339.85	340,011.78	207,995.00	89,221.49	0.00	0.00
JUL	2,627.00	9,476.00	2,021.75	1,465.55	29,603.60	46,673.00	81,694.99	0.00	0.00
AUG	0.00	2,743.50	1,203.75	1,245.77	35,291.75	174,658.00	85,339.34	0.00	0.00
SEP	12,500.00	3,320.20	1,923.11	888.07	12,781.50	139,675.00	96,370.82	0.00	47,282.48
OCT	1,149.00	1,120.00	2,483.97	1,431.47	12,429.53	400,162.00	85,113.63	0.00	0.00
NOV	1,150.00	33,842.00	1,211.25	1,111.82	(38,187.64)	378,393.00	63,576.70	0.00	0.00
DEC	380.44	11,547.50	1,354.25	1,810.36	0.00	2,530,638.00	78,251.44	0.00	0.00
TOTAL	41,209.42	85,318.70	20,846.99	20,108.27	742,773.80	6,296,263.00	938,051.66	0.00	60,828.61

10-71
03

Final 1-9

2
3 REPORT 8002
4
5
6

BELLSOUTH BUSINESS SYSTEM, INC
TRIAL BALANCE
PERIOD ENDING 12/31/94 01/09/95

BEGINNING BALANCE	ACTIVITY	ENDING BALANCE
-------------------	----------	----------------

- 7 111110 OPERATING CASH
- 8 111210 AMEX EMPL ADVANCES
- 9 111220 OTHER EMPL ADVANCES
- 10 111300 TEMP CASH INVESTMENT
- 11 112001 A/R AFFIL - BSC
- 12 112010 A/R AFFIL - EST
- 13 112201 A/R AFFIL - ECS
- 14 112204 A/R AFFIL - DATASERV
- 15 112300 A/R AFFIL - BEAM
- 16 112550 A/R AFFIL - BEND
- 17 112701 A/R AFFIL - FINS
- 18 112700 A/R AFFIL - WWW
- 19 112996 A/R AFFIL - RAMDATA/BSE
- 20 113200 A/R LOANS SECURED BY WAGES
- 21 113900 A/R OTHER
- 22 135500 CAP INTANGIBLES - OTHER
- 23 139100 MISC CASH DURR VALUE
- 24 142200 LEASEHOLD IMPR
- 25 142100 OFFICE FURNITURE
- 26 142200 ARTWORK
- 27 143300 OFFICE EQUIPMENT
- 28 145100 DATA PROCESSING
- 29 146100 TELEPHONE EQUIPMENT
- 30 146200 ACCUM DEPR LEASEHOLD
- 31 146210 ACCUM DEPR OFFICE FURNITURE
- 32 148220 ACCUM DEPR OFFICE EQUIPMENT
- 33 148410 ACCUM DEPR DP EQUIPMENT
- 34 148510 ACCUM DEPR TELEPHONE EQUIP
- 35 151100 PREPAID RENT
- 36 151300 PREPAID INSURANCE
- 37 151400 PREPAID OTHER
- 38 152100 OTHER MISC CHARGES
- 39 152610 PREPAID RFA LIFE ASSET

- 40 TOTAL ASSETS

- 41 311001 AP AFFIL BSC
- 42 311010 AP AFFIL EST
- 43 311102 AP AFFIL BIS
- 44 311201 AP AFFIL ECS
- 45 311300 AP AFFIL BEAM
- 46 311911 AP AFFIL EST OTHER
- 47 312000 MISC PAYABLES
- 48 312010 COST RECOVERY ACCRUAL
- 49 312100 ACCRUED PAYROLL

10-71
PA

REPORT 0001

BELLSOUTH BUSINESS SYSTEM, INC
TRIAL BALANCE
PERIOD ENDING 12/31/94

01/09/95

2
3

- 4 312210 FIT WITHHELD
- 6 31222A SIT WITHHELD - VA
- 7 31222C SIT WITHHELD - IL
- 8 31222I SIT WITHHELD - PA
- 9 31222J SIT WITHHELD - IN
- 10 31222L SIT WITHHELD - OH
- 11 31222M SIT WITHHELD - AZ
- 12 31222P SIT WITHHELD - CONN
- 13 31222I SIT WITHHELD - AL
- 14 312222 SIT WITHHELD - GA
- 15 312223 SIT WITHHELD - KY
- 16 312224 SIT WITHHELD - LA
- 17 312226 SIT WITHHELD - MS
- 18 312227 SIT WITHHELD - NC
- 19 312228 SIT WITHHELD - SC
- 20 312229 SIT WITHHELD - WA
- 21 312231 LOCAL TAX WITHHELD - AL
- 22 312232 LOCAL TAX WITHHELD - KY
- 23 312233 LOCAL TAX WITHHELD - OH
- 24 312241 FICA TAX WITHHELD - CASDI
- 25 312242 FICA TAX WITHHELD - MEDICARE
- 26 312251 EMPLOYER FICA - CASDI
- 27 312252 EMPLOYER FICA - MEDICARE
- 28 312260 ACCRUED FUTA
- 29 312280 ACCRUED SUTA
- 30 312300 COMPENSATED ABSENCE
- 31 312410 ACCRUED TEAM AWARDS
- 32 312420 ACCRUED WTA
- 33 312430 ACCRUED TEAM EXECUTIVE
- 34 312900 ACCRUED NETS COMP
- 35 316100 ACCRUED FEDERAL INCOME TAXES
- 36 316210 ACCRUED STATE INCOME TAXES
- 37 316300 ACCRUED STATE & USE TAXES
- 38 316410 ACCRUED TANG FEES FROM TAX
- 39 316430 ACCRUED INTANG FEES PROP TAX
- 40 316610 ACCRUED FRAM TAX-SEP RPT
- 41 319100 DEFERRED FEDERAL INC TAXES
- 42 319200 DEFERRED STATE INC TAXES
- 43 321210 DEF FED INC TAX-OPERATING
- 44 321230 DEF ST & LOC INT TAX-OPER
- 45 321300 OTH DEF CREDIT-CASH LOSS
- 46 322210 NET SVGS-CD CONTRIBUTION
- 47 322310 SEP COMPANY CONTRIBUTION
- 48 324006 ADV FROM RE CAP FUNDING
- 49 325110 MISC ES NON-QUAL DEF CON
- 50 325120 MISC ES NON-QUAL DEF INC
- 51 325210 MISC OTHER LIAB NONCURRENT
- 52 325300 ESCHENT ITEMS

~~BYWHOLD BALANCE ACTIVITY ENDING BALANCE~~

PJ

REPORT 8003
2
3

ANLLSOUTH BUSINESS SYSTEM, INC
TRIAL BALANCE
PERIOD ENDING 12/31/94

01/09/95

- 4 325510 REPRESENTED PENSION
- 5 325520 NONREPRESENTED PENSION
- 6 325430 ACCRUED VERA POST RETIRE
- 7 325800 ACCRUED SERP
- 8 325900 ACC SHAREHOLDER RET CASE
- 9 329001 ACC NONCASH ESOP

BEGINNING BALANCE	ACTIVITY	ENDING BALANCE
-------------------	----------	----------------

- 11 TOTAL LIABILITIES
- 12 341000 COMMON STOCK
- 13 344100 ADDITIONAL PAID IN CAPITAL
- 14 351000 RETAINED EARNINGS
- 15 353000 DIVIDENDS DECLARED
- 16 356000 RETAINED EARNINGS CURR YEAR

17 TOTAL STOCKHOLDER'S EQUITY

- 18
- 19 512001 AFFIL REVENUE BSC
- 20 512002 AFFIL REVENUE BSB
- 21 512010 AFFIL REVENUE BST
- 22 512011 AFFIL REVENUE BSE
- 23 512012 AFFIL REVENUE BCS
- 24 512204 AFFIL REVENUE DS
- 25 512300 AFFIL REVENUE BSM
- 26 512550 AFFIL REVENUE BSN
- 27 512600 AFFIL REVENUE MCCA
- 28 512701 AFFIL REVENUE FIMS
- 29 512702 AFFIL REVENUE WVV
- 30 512800 AFFIL REVENUE OTHER
- 31 512996 AFFIL REVENUE RANDATA

32 AFFIL REVENUE TOTAL

- 33 526111 INTEREST
- 34 525200 MISC OTHER
- 35 525611 INTEREST

36 TOTAL OTHER INCOME

- 37 520200 (GAIN)/LOSS ON DISPOSAL
- 38 543100 FRANCHISE TAX SEP RPT

96

1 REPORT 8003
2
3

BELLSOUTH BUSINESS SYSTEM, INC
TRIAL BALANCE
PERIOD ENDING 12/31/94

01/09/95

- 4
- 5 543200 FRANCHISE TAX REP W/INC
- 6 544100 TANGIBLE PERS PROP TAX
- 7 544300 INTANGIBLE PROP TAX
- 8 548100 GROSS RECEIPTS TAX
- 9 711100 MANAGEMENT SALARIES
- 10 711200 MANAGEMENT OVERTIME
- 11 711300 MANAGEMENT SPECIAL PAY
- 12 711500 SALES COMMISSIONS
- 13 712100 NON-NMWT WAGES
- 14 712200 NON-NMWT OVERTIME
- 15 712300 NON-NMWT SPECIAL
- 16 721100 PENSION EXPENSE
- 17 721110 REPRESENTED PENSION
- 18 721120 NONREPRESENTED PENSION
- 19 721311 MANAGEMENT SAVINGS
- 20 721321 MGMT SVGS PLAN CO CONTRIBUT
- 21 721412 INSURANCE POST RET - ACTIVE
- 22 721422 MEDICAL
- 23 721422 MEDICAL POST RETIREMENT
- 24 721431 DENTAL
- 25 721440 VISION
- 26 721510 TUITION AID
- 27 721520 TUITION AID NON COURSE RELAT
- 28 721530 TUITION EXP LUMP-SUM
- 29 721711 DISABILITY
- 30 721721 SICKNESS OFF DUTY ACCIDENT
- 31 721731 SICKNESS
- 32 721931 SERP
- 33 721950 OTHER BENEFIT EXP
- 34 722000 BENEFIT ALLOCATIONS
- 35 723100 KEY MGT ANNUAL PHYSICAL
- 36 723200 KEY MGT FINANCIAL COUNSELING
- 37 731000 TRAVEL
- 38 731100 TRAVEL-AIR
- 39 731200 TRAVEL - PARKING/MILEAGE
- 40 731300 TRAVEL - RENTAL CAR/TAXI
- 41 731400 TRAVEL MISC
- 42 731500 TRAVEL-FAMILY IN LIEU
- 43 731600 TRAVEL EMPLE NONTAXABLE
- 44 731700 FVR-NMWT
- 45 731800 FVR-NON MGMT
- 46 731900 FVM TRAVEL TAX INC
- 47 731TR3 TRANSPORTATION OUT OF TOWN
- 48 731TR4 OTHER OVERNIGHT DUE TO TRNS
- 49 732100 MEAL EXP OVERNIGHT
- 50 732200 MEAL EXP BUSINESS
- 51 732300 MEAL EXP OT
- 52 732400 MEAL EXP NON-NMWT TRAVEL

BEGINNING BALANCE ACTIVITY ENDING BALANCE

P7

Ed

ACTIVITY	DEBIT	CREDIT
72500 MEAL EXP NON-MEMT NON-TRAVEL		5
72200 LODGING		6
72200 LODGING NON-MEMT NON-TRAVEL		7
72200 LODGING NON-MEMT NON-TRAVEL		8
72200 LODGING NON-MEMT NON-TRAVEL		9
72200 LODGING NON-MEMT NON-TRAVEL		10
72200 LODGING NON-MEMT NON-TRAVEL		11
72200 LODGING NON-MEMT NON-TRAVEL		12
72200 LODGING NON-MEMT NON-TRAVEL		13
72200 LODGING NON-MEMT NON-TRAVEL		14
72200 LODGING NON-MEMT NON-TRAVEL		15
72200 LODGING NON-MEMT NON-TRAVEL		16
72200 LODGING NON-MEMT NON-TRAVEL		17
72200 LODGING NON-MEMT NON-TRAVEL		18
72200 LODGING NON-MEMT NON-TRAVEL		19
72200 LODGING NON-MEMT NON-TRAVEL		20
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72200 LODGING NON-MEMT NON-TRAVEL		65
72200 LODGING NON-MEMT NON-TRAVEL		66
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72200 LODGING NON-MEMT NON-TRAVEL		72
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72200 LODGING NON-MEMT NON-TRAVEL		74
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72200 LODGING NON-MEMT NON-TRAVEL		76
72200 LODGING NON-MEMT NON-TRAVEL		77
72200 LODGING NON-MEMT NON-TRAVEL		78
72200 LODGING NON-MEMT NON-TRAVEL		79
72200 LODGING NON-MEMT NON-TRAVEL		80
72200 LODGING NON-MEMT NON-TRAVEL		81
72200 LODGING NON-MEMT NON-TRAVEL		82
72200 LODGING NON-MEMT NON-TRAVEL		83
72200 LODGING NON-MEMT NON-TRAVEL		84
72200 LODGING NON-MEMT NON-TRAVEL		85
72200 LODGING NON-MEMT NON-TRAVEL		86
72200 LODGING NON-MEMT NON-TRAVEL		87
72200 LODGING NON-MEMT NON-TRAVEL		88
72200 LODGING NON-MEMT NON-TRAVEL		89
72200 LODGING NON-MEMT NON-TRAVEL		90
72200 LODGING NON-MEMT NON-TRAVEL		91
72200 LODGING NON-MEMT NON-TRAVEL		92
72200 LODGING NON-MEMT NON-TRAVEL		93
72200 LODGING NON-MEMT NON-TRAVEL		94
72200 LODGING NON-MEMT NON-TRAVEL		95
72200 LODGING NON-MEMT NON-TRAVEL		96
72200 LODGING NON-MEMT NON-TRAVEL		97
72200 LODGING NON-MEMT NON-TRAVEL		98
72200 LODGING NON-MEMT NON-TRAVEL		99
72200 LODGING NON-MEMT NON-TRAVEL		100

BEGINNING BALANCE ACTIVITY ENDING BALANCE

PERIOD ENDING 12/31/94

TRIAL BALANCE

BELLSOUTH BUSINESS SYSTEM, INC

REPORT 0001

01/09/95

REPORT 8003

BELLSOUTH BUSINESS SYSTEM, INC
 TRIAL BALANCE
 PERIOD ENDING 12/31/94

01/09/95

2
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- 4
- 5 74581P BOOK PAMPHLET & BROCHURE
- 6 74581S ADV OTHER SALES NATL
- 7 74581O ADVERTISING REGULAR
- 8 74582O SALES SUPPORT MATERIAL
- 9 74583O GIFTS < \$25
- 10 74584O ADVERTISING SPECIAL PROJECTS
- 11 74585O GIFTS IN EXCESS \$25
- 12 74589C ADV PRODUCT/BUSINESS COMMON
- 13 74589R ADV PRODUCT/BUSINESS REGULAR
- 14 746A00 ASR COMMISSIONS
- 15 746A10 ASR COMMISSIONS
- 16 746A40 ASR/THIRD PARTY COMM/FEE
- 17 746M20 TAX
- 18 746M40 OTHER FEES - BSC
- 19 746K10 DE SUPPORT - BBT
- 20 746K20 RENT - BBT
- 21 746K30 ADMIN - BBT
- 22 746K40 COMMUNICATIONS - BBT
- 23 746K50 OTHER - BBT
- 24 746K51 OTHER - BBT HR
- 25 746K52 OTHER - BBT FINANCE
- 26 746K60 TRAVEL - BBT
- 27 746K70 TRAINING - BBT
- 28 746K80 OFFICE SUPP - BBT
- 29 746K90 TAX - BBT
- 30 100 LEGAL
- 31 100 CONSULTING
- 32 746300 BANKING
- 33 746600 OTHER
- 34 746C10 TEMPORARY HELP
- 35 748200 DSFR OFFICE FURN & EQUIP
- 36 748400 DSFR DATA PROCESSING
- 37 752210 INTEREST - HQDIP/HQDCP
- 38 754100 MANAGEMENT FEES-BBQ
- 39 754400 MANAGEMENT FEES-BBT
- 40 755100 FICA TAXES
- 41 758200 FUTA TAXES
- 42 755300 SUTA TAXES
- 43 756100 CONTRIBUTIONS
- 44 756400 MATCHING GIFTS
- 45 758100 INSURANCE-CORPORATE
- 46 758300 INSURANCE-SERP
- 47 761000 CONCESSIONS
- 48 762000 PENALTIES & FINES
- 49 767100 NONCASH SPECIAL
- 50 767200 CASH SPECIAL
- 51 767300 NONCASH REGULAR
- 52 767400 LUNCHEONS/DINNERS

BEGINNING BALANCE ACTIVITY ENDING BALANCE

P9

1 REPORT 8003
2
3

BELLSOUTH BUSINESS SYSTEM, INC
TRIAL BALANCE
PERIOD ENDING 12/31/94

01/09/95

- 4
- 5 767500 NONCASE PERFORMANCE
- 6 767600 CASH PERFORMANCE
- 7 767610 CASH PERF GROSSUP
- 8 767620 CASH PERF TAX W/H
- 9 767710 AWARDS DEPT HEAD INTRACO
- 10 767720 AWARDS DEPT HEAD INTERCO
- 11 899000 OTHER EXPENSE
- 12 899100 CUSTOMER ADJ NETWORK RELATED
- 13 899200 CUSTOMER ADJ CUSTOMER SVCS
- 14 899300 CUSTOMER ADJ SALES RELATED
- 15 899400 CUSTOMER ADJ OTHER

	BEGINNING BALANCE	ACTIVITY	ENDING BALANCE
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16 TOTAL BILLABLE EXPENSES

- 17 801801 INTEREST BSC
- 18 801806 INTEREST BSCP
- 19 802800 BAD DEBTS NONBILLABLE

- 20 541100 FIT EXPENSE
- 21 541200 FIT DEFERRED
- 22 542110 SIT EXPENSE
- 23 542140 SIT KY
- 24 542200 SIT DEFERRED

25 BILLABLE EXPENSES

26 NET INCOME BEFORE EXTRA ITEMS

27 EXTRAORDINARY ITEMS

28 NET INCOME

p10 of 10

(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMMISSION
DOCUMENT / RECORD REQUEST

TO: Karol Hoffman
UTILITY: Southern Bell
FROM: Ruth Youngs
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 72 PI
AUDIT PURPOSE: Surveillance

DATE OF REQUEST: 9/12/95

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY 9/18/95
(DATE)

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

① Please provide a written explanation as to why the attached contract - sample item 28, Acct 6121 - Document Record Request #28, is not capitalized instead of being expensed.

TO: AUDIT MANAGER Ruth Youngs DATE 9/19/95

THE REQUESTED RECORD OR DOCUMENTATION:

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

Jammy H. Messier, Manager
SIGNATURE AND TITLE OF RESPONDENT 10-72 PI 17

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

(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMMISSION
DOCUMENT / RECORD REQUEST

TO: Karol Hoffman
UTILITY: Southern Bell
FROM: Ruth Young
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 72 P2
AUDIT PURPOSE: Surveillance

DATE OF REQUEST: 9/12/95

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY 9/18/95
(DATE)

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

ITEM DESCRIPTION:

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

① Please provide a written explanation as to why the attached contract - sample item 28, Acct 6121 - Document Record Request #28, is not capitalized instead of being expensed

44-3
1

TO: AUDIT MANAGER Ruth Young DATE 9/19/95

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY Federal Express to Miami on 9/19/95.
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING. REFER TO RULE 25-22.006 F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Jimmy H. Messer - Manager 10-72
SIGNATURE AND TITLE OF RESPONDER

P2

DISTRIBUTION:

Original: Utility Complete and Return to Auditor Pink: To FPSC Analyst Goldenrod: Audit File Copy Canary: Utility Retain
PSC/ASA-6 (Rev. 7/93)

2002

MW 90:11 96-21-60

Florida FPSC Audit of 1994 Surveillance Report

Request No. 47

Sampled Item Number: 28

**Sampled: Account: 6121.1000
Amount: \$101,005.59**

Supporting Documentation: Voucher 0797673

Amount \$101,005.59

10-72
P3

26-10-97
25

APPLICATION AND CERTIFICATE FOR PAYMENT AIA DOCUMENT G702

(Instructions on reverse side) PAGE ONE OF 3 PAGES

TO (OWNER): BellSouth Telecommunications
Staff Manager-DC/HQ Provision Branch
666 N. W. 79th Ave., Miami, FL
ATTN: Mr. Carl Brown

PROJECT: BellSouth Data Equipment Bldg.
Additions/Renovations
444 N. W. 79th Avenue
Miami, FL 33126

FROM (CONTRACTOR): Duffey Const. Co., Inc.
1395 N.W. 21 Street
Miami, FL 33142

VIA (ARCHITECT): Barlow & Plunkett, LTD
1530 North State Street
Jackson, MS 39202-1699

CONTRACT FOR: Building Addition and Renovations

APPLICATION NO: 20
PERIOD TO: June 15, 1994

ARCHITECT'S PROJECT NO: 91-040

CONTRACT DATE: November 17, 1993

Distribution to:
 OWNER
 ARCHITECT
 CONTRACTOR

CONTRACTOR'S APPLICATION FOR PAYMENT

Application is made for Payment, as shown below, in connection with the Contract. Continuation Sheet, AIA Document G703, is attached.

CHANGE ORDER SUMMARY		
Change Orders approved in previous months by Owner	ADDITIONS	DEDUCTIONS
TOTAL		
Approved this Month		
Number	Date Approved	
TOTALS		
Net change by Change Orders		

1. ORIGINAL CONTRACT SUM
2. Net change by Change Orders
3. CONTRACT SUM TO DATE (Line 1 + 2)
4. TOTAL COMPLETED & STORED TO DATE (Column G on G703)
5. RETAINAGE:
 - a. 5% of Completed Work (Column D + E on G703)
 - b. 0% of Stored Material (Column F on G703)
6. TOTAL EARNED LESS RETAINAGE (Line 4 less Line 5 Total)
7. LESS PREVIOUS CERTIFICATES FOR PAYMENT (Line 6 from prior Certificate)
8. CURRENT PAYMENT DUE
9. BALANCE TO FINISH, PLUS RETAINAGE (Line 3 less Line 6)

The undersigned Contractor certifies that to the best of the Contractor's knowledge, information and belief the Work covered by this Application for Payment has been completed in accordance with the Contract Documents, that all amounts have been paid by the Contractor for Work for which previous Certificates for Payment were issued and payments received from the Owner, and that current payment shown herein is now due.

CONTRACTOR: Duffey Construction Co., Inc.
By: R. B. Talley, President Date: 6/15/94

33 State of: Florida
34 Subscribed and sworn to before me this 16th day of June 1994 by R. B. Talley
35 Notary Public: Evelyn Suter
36 My Commission expires: April 28, 1996

OFFICIAL SEAL
JANELYN SUTER
My Commission Expires
April 28, 1996
Comm. No. CC 19697

ARCHITECT'S CERTIFICATE FOR PAYMENT

In accordance with the Contract Documents, based on on-site observations and the data comprising the above application, the Architect certifies to the Owner that to the best of the Architect's knowledge, information and belief the Work has progressed as indicated, the quality of the Work is in accordance with the Contract Documents, and the Contractor is entitled to payment of the AMOUNT CERTIFIED.

37 AMOUNT CERTIFIED (Attach explanation if amount certified differs from the amount applied for.)
ARCHITECT: [Signature]
By: [Signature] Date: 6/24/94
This Certificate is not negotiable. The AMOUNT CERTIFIED is payable only to the Contractor named herein. Issuance, payment and acceptance of payment are without prejudice to any rights of the Owner or Contractor under this Contract.

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08-23-95 03:33PM

08/23/95 15:25

NO. 317

083

CONTINUATION SHEET

- 4 AIA Document G702, APPLICATION AND CERTIFICATE FOR PAYMENT, containing
- 5 Contractor's signed Certification is attached.
- 6 In tabulations below, amounts are stated to the nearest dollar.
- 7 Use Column I on Contracts where variable retainage for line items may apply.

APPLICATION NUMBER: 20
 APPLICATION DATE: June 15, 1994
 PERIOD TO: June 15, 1994
 ARCHITECT'S PROJECT NO: 91-040

21-01

08/23/95 15:26

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ITEM NO.	DESCRIPTION OF WORK	SCHEDULED VALUE	WORK COMPLETED		MATERIALS PRESENTLY STORED (NOT IN D OR E)	TOTAL COMPLETED AND STORED TO DATE (D + E + F)		BALANCE TO FINISH (C - G)	RETAINAGE
			FROM PREVIOUS APPLICATION (D + E)	THIS PERIOD		% (G + C)			
	G. Contract Bond			0	0		100	0	
	Subcont. Bonds			0	0		100	0	
	SubCont. Permits			0	0		100	0	
	Temp. Road Dock			0	0		100	0	
	Temp. Fence			0	0		100	0	
	Supervision				0		90		
	Proj. Management				0		90		
	Misc. Equip./Tools				0		90		
	Temp. Utilities				0		90		
	Temp. Facilities				0		90		
	Inst. Partition				0		92		
	Handicap				0		87		
	Installation				0		100		
	Landscape (Allow.)			0	0		0		
	Site Demolition			0	0		100		
	Asphalt Pavement			0	0		0		
	Concrete Walks			0	0		0		
	Concrete Drive			0	0		100		
	Concrete Curb			0	0		63		
	Augercast Test Pile			0	0		00		

NO. 317 084

CONTINUATION SHEET

AIA Document G702, APPLICATION AND CERTIFICATE FOR PAYMENT, containing Contractor's signed Certification is attached.

In tabulations below, amounts are stated to the nearest dollar.

Use Column I on Contracts where variable retainage for line items may apply.

APPLICATION NUMBER: 20
APPLICATION DATE: June 15, 1994
PERIOD TO: June 15, 1994
ARCHITECT'S PROJECT NO: 91-040

82
22-01

08/23/95

15:26

A ITEM NO.	B DESCRIPTION OF WORK	C SCHEDULED VALUE	D WORK COMPLETED		F MATERIALS PRESENTLY STORED (NOT IN D OR E)	G TOTAL COMPLETED AND STORED TO DATE (D + E + F)		H BALANCE TO FINISH (C - G)	I RETAINAGE
			FROM PREVIOUS APPLICATION (D + E)	THIS PERIOD		(D + E)	(G + C)		
13	Gypsum Drywall		0	0	0		35		
14	Acoustical Grid		0	0	0		0		
15	Acoustical Panels		0	0	0		0		
16	Resilient Floor		0	0	0		13		
17	Painting: (Floors)				0		85		
18	: (Walls)				0		100		
19	: (Ceilings)				0		100		
20	: (Exterior)				0		80		
21	Access Floors		0	0	0		0		
22	Toilet/Bath Access			0	0		00		
23	Load Dock Eqipt.								
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CONTINUATION SHEET

- 3 AIA Document G702, APPLICATION AND CERTIFICATE FOR PAYMENT, containing
- 4 Contractor's signed Certification is attached.
- 5 In tabulations below, amounts are stated to the nearest dollar.
- 6 Use Column I on Contracts where variable retainage for line items may apply.

APPLICATION NUMBER: 20
 APPLICATION DATE: June 15, 1994
 PERIOD TO: June 15, 1994
 ARCHITECT'S PROJECT NO: 91-040

10.1.2.4

06/23/95

15:27

ITEM NO.	DESCRIPTION OF WORK	SCHEDULED VALUE	WORK COMPLETED		MATERIALS PRESENTLY STORED (NOT IN D OR E)	TOTAL COMPLETED AND STORED TO DATE (D+E+F)	% (G+C)	BALANCE TO FINISH (C-G)	RETAINAGE
			FROM PREVIOUS APPLICATION (D+E)	THIS PERIOD					
13	Selective Demolition				0		60		
14	Excavation/Backfill				0		100		
15	Fill/Grade/Compact			0	0		90		
16	Augercast Piling			0	0		100		
17	Concrete Reinforce			0	0		100	0	
18	Concrete Formwork			0	0		100	0	
19	Cast-In-Place Concrete			0	0		100	0	
20	Arch Precast Concrete			0	0		99.5		
21	Concrete Masonry Units			0	0		89		
22	Struct. Steel			0	0		95		
23	Misc. Mtl. Fabricat.			0	0		90		
24	Louvers/Wall Vents			0	0		98		
25	Rough Carpentry			0	0		60		
26	Sealants/Caulking			0	0		75		
27	Dampproofing			0	0		100		
28	Membrane Roof & Insul.			0	0		90		
29	Flashing & Sheet Metal			0	0		75		
30	Roof Hatches			0	0		100		
31	Hollow Met. Drs/Frames			0	0		84		
32	Finish Hardware (Labor)			0	0		20		
33	Painting: (Floors)			0	0		30		
34	: (Walls)			0	0		25		
35	: (Ceilings)			0	0		30		
36	: (Exterior)			0	0		100		
37	Access Floors			0	0		80		
38									

06-23-95 03:35PM

NO. 317

087

8/27/94

3 CONTINUATION SHEET

- 4 AIA Document G702, APPLICATION AND CERTIFICATE FOR PAYMENT, containing
- 5 Contractor's signed Certification is attached.
- 6 In tabulations below, amounts are stated to the nearest dollar.
- 7 Use Column I on Contracts where variable retainage for line items may apply.

APPLICATION NUMBER: 20
 APPLICATION DATE: June 15, 1994
 PERIOD TO: June 15, 1994
 ARCHITECT'S PROJECT NO: 91-040

10-21-91 P/O

08/23/95

15:27

NO. 317

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ITEM NO.	DESCRIPTION OF WORK	SCHEDULED VALUE	WORK COMPLETED		MATERIALS PRESENTLY STORED (NOT IN D OR E)	TOTAL COMPLETED AND STORED TO DATE (D + E + F)	% (G + C)	BALANCE TO FINISH (C - G)	RETAINAGE
			FROM PREVIOUS APPLICATION (D + E)	THIS PERIOD					
14	Selective Demolition			0	0		100	0	
15	Excavation/Backfill			0	0		90		
16	Fill/Grade/Compact			0	0		90		
17	Augercast Piling			0	0		100	0	
18	Concrete Reinforce			0	0		100	0	
19	Concrete Formwork			0	0		100	0	
20	Cast-In-Place Concrete			0	0		100	0	
21	Arch Precast Concrete			0	0		100	0	
22	Concrete Masonry Units			0	0		100	0	
23	Struct Steel			0	0		100	0	
24	Misc. Mtl. Fabricat.			0	0		100	0	
25	Rough Carpentry			0	0		100	0	
26	Sealants/Caulking			0	0		100	0	
27	Dampproofing			0	0		100	0	
28	Membrane Roof & Insul.			0	0		100	0	
29	Flashing & Sheet Metal			0	0		100	0	
30	Hollow Met. Drs./Frames			0	0		100	0	
31	Finish Hardware (Labor)			0	0		100	0	
32	Gypsum Stud/Frame			0	0		90		
33	Gypsum Drywall			0	0		90		
34	Acoustical Grid			0	0		90		
35	Acoustical Panels			0	0		90		
36	Resilient Floor			0	0		0		
37	Carpeting (Allow)			0	0		0		
38	Painting: (Floors)			0	0		0		
39	: (Walls)			0	0		100	0	
40	: (Ceilings)			0	0		100	0	
41	: (Exterior)			0	0		100	0	
42	Access Floors			0	0		90		

CONTINUATION SHEET

- 4 AIA Document G702, APPLICATION AND CERTIFICATE FOR PAYMENT, containing
- 5 Contractor's signed Certification is attached.
- 6 In tabulations below, amounts are stated to the nearest dollar.
- 7 Use Column I on Contracts where variable retainage for line items may apply.

APPLICATION NUMBER: 20
APPLICATION DATE: June 15, 1994
PERIOD TO: June 15, 1994
ARCHITECT'S PROJECT NO: 91-040

1/2
2/29/91

08/23/95
15:28

ITEM NO.	DESCRIPTION OF WORK	SCHEDULED VALUE	WORK COMPLETED		MATERIALS PRESENTLY STORED (NOT IN D OR E)	TOTAL COMPLETED AND STORED TO DATE (D+E+F)		BALANCE TO FINISH (C-G)	RETAINAGE
			FROM PREVIOUS APPLICATION (D+E)	THIS PERIOD		% (G+C)			
14	Selective Demolition			0	0		75		
15	Arch Precast Concrete			0	0		74		
16	Concrete Masonry Units			0	0		0		
17	Misc. Mtl. Fabricat.			0	0		60		
18	Rough Carpentry			0	0		50		
19	Sealants/Caulking			0	0		0		
20	Dampproofing			0	0		0		
21	Hollow Met. Drs./Frames			0	0		90		
22	Finish Hardware (Labor)			0	0		70		
23	Gypsum Stud Frame			0	0		60		
24	Gypsum Drywall			0	0		58		
25	Acoustical Grid			0	0		35		
26	Acoustical Panels			0	0		30		
27	Resilient Floor			0	0		0		
28	Carpeting (Allow)			0	0		0		
29	Painting (Floors)			0	0		42		
30	Painting (Walls)			0	0		35		
31	Access Floors			0	0		93		
32	Toilet/Bath Access.			0	0		0		
33									

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08-23-95

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CONTINUATION SHEET

- 4 AIA Document G702, APPLICATION AND CERTIFICATE FOR PAYMENT, containing
- 5 Contractor's signed Certification is attached.
- 6 In tabulations below, amounts are stated to the nearest dollar.
- 7 Use Column I on Contracts where variable retainage for line items may apply.

APPLICATION NUMBER: 20
 APPLICATION DATE: June 15, 1994
 PERIOD TO: June 15, 1994
 ARCHITECT'S PROJECT NO: 91-040

10-72 P12

08-23-95 15:28

ITEM NO	DESCRIPTION OF WORK	SCHEDULED VALUE	WORK COMPLETED		MATERIALS PRESENTLY STORED (NOT IN D OR E)	TOTAL COMPLETED AND STORED TO DATE (D+E+F)		BALANCE TO FINISH (C-G)	RETAINAGE
			FROM PREVIOUS APPLICATION (D+E)	THIS PERIOD		% (G+C)			
	Design/Seal			0	0		100	0	
	Fire Pump & Underground Fuel Building			0	0		95		
	Enviro. 1st Floor			0	0		98		
	2nd Floor			0	0		90		
	3rd Floor			0	0		90		
	Data Center Demo.			0	0		80		
	Data Center 1st Floor			0	0		80		
23									

08-23-95 03:33 PM

NO. 317 D18

4-9884

H.V.A.C.

CONTINUATION SHEET

AIA DOCUMENT G703 (Instructions on reverse side) PAGE 9 OF 13 PAGES

Job #0140 Invoice #1087

- 4 AIA Document G702, APPLICATION AND CERTIFICATE FOR PAYMENT, containing
- 5 Contractor's signed Certification is attached.
- 6 In tabulations below, amounts are stated to the nearest dollar.
- 7 Use Column I on Contracts where variable retainage for line items may apply.

APPLICATION NUMBER: 20
 APPLICATION DATE: June 15, 1994
 PERIOD TO: June 15, 1994
 ARCHITECT'S PROJECT NO: 91-040

10-72-913

08/23/95 15:29

ITEM NO.	DESCRIPTION OF WORK	SCHEDULED VALUE	WORK COMPLETED		MATERIALS PRESENTLY STORED (NOT IN D OR E)	TOTAL COMPLETED AND STORED TO DATE (D + F + F)	% (G + C)	BALANCE TO FINISH (C - G)	RETAINAGE
			FROM PREVIOUS APPLICATION (D + E)	THIS PERIOD					
14	Mobilisation			0	0		0		
15	Shop Drawings			0	0		0		
16	A.H.U.S.			0	0		0		
17	Air Compressor			0	0		0		
18	Var. Speed Drives			0	0		0		
19	Split Case Pumps			0	0		0		
20	Vert. Turbine Pumps			0	0		0		
21	Fans			0	0		90		
22	Penthouse Louvers			0	0		95		
23	Air Distribution			0	0		90		
24	Liebert Units			0	0		30		
25	Fuel Pump			0	0		100		
26	Fuel Tank			0	0		100		
27	Tank Monitor			0	0		100		
28	Water Treatment			0	0		100		
29	Reloc. Fuel Pipe			0	0		100		
30	Deac. 1st Floor Duct			0	0		85		
31	Insulate 1st Floor Duct			0	0		90		
32	Insulate 1st Flr. Duct			0	0		90		
33	Modify AHU 1E&2			0	0		100		
34	Pipe CHW 1st Floor			0	0		80		
35	Insulate CHW Pipe 1st F			0	0		80		
36	Pipe CHW Underfloor			0	0		65		
37	Insulate CHW Underfloor			0	0		62		
38	Condensate Under Floor			0	0		50		
39	Pipe Cool. Tr. Sump			0	0		100		
40	Set Chillers]			0	0		100		
41	Set Towers]								
42	Set Pumps]								
43									

4042503580 08-23-95 03:33PM

NO. 317 011

2
3 CONTINUATION SHEET

JOB #0140
Invoice #1087

10-22-94

- 4 AIA Document G702, APPLICATION AND CERTIFICATE FOR PAYMENT, containing
- 5 Contractor's signed Certification is attached.
- 6 In tabulations below, amounts are stated to the nearest dollar.
- 7 Use Column I on Contracts where variable retainage for line items may apply.

APPLICATION NUMBER: 20
APPLICATION DATE: June 15, 1994
PERIOD TO: June 15, 1994
ARCHITECT'S PROJECT NO: 91-040

08-23-95 15:29 NO. 317 012

ITEM NO.	DESCRIPTION OF WORK	SCHEDULED VALUE	WORK COMPLETED		MATERIALS PRESENTLY STORED (NOT IN D OR E)	TOTAL COMPLETED AND STORED TO DATE (D+E+F)	% (C+G)	BALANCE TO FINISH (C-G)	RETAINAGE
			FROM PREVIOUS APPLICATION (D+E)	THIS PERIOD					
14	Pipe Chw New Plant			0	0		100	0	
15	Insulate Chw New Plant			0	0		100	0	
16	Pipe Chw New Plant			0	0		100	0	
17	Demo Chillers]				0		10		
18	" Generators]								
19	Duct Enviro. Level 1			0	0		100	0	
20	Piping Enviro. Level 1			0	0		100	0	
21	Insulate Enviro. Level 1			0	0		100	0	
22	Duct Enviro. Level 2			0	0		100	0	
23	Piping Enviro. Level 2			0	0		100	0	
24	Insulate Enviro. Level 2			0	0		100	0	
25	Duct Enviro. Level 3			0	0		99		
26	Piping Enviro. Level 3			0	0		100		
27	Insulate Enviro. Level 3			0	0		100	0	
28	Set Fuel Tanks			0	0		100	0	
29	Rough Fuel Piping				0		100	0	
30	Connect Engine				0		100	0	
31	Install Air Compressor				0		100	0	
32	Pipe Compressed Air				0		85		
33	Lube Oil Piping			0	0		100		
34	Engine Exhaust Piping			0	0		100	0	
35	Engine Coolant Piping			0	0		100	0	
36	Engine Insulation			0	0		100	0	
37	Gen. Room Ventil.			0	0		100	0	
38									

2
3 CONTINUATION SHEET

4 AIA Document G702, APPLICATION AND CERTIFICATE FOR PAYMENT, containing
5 Contractor's signed Certification is attached.
6 In tabulations below, amounts are stated to the nearest dollar.
7 Use Column I on Contracts where variable retainage for line items may apply.

APPLICATION NUMBER: 20
APPLICATION DATE: June 15, 1994
PERIOD TO: June 15, 1994
ARCHITECT'S PROJECT NO: 91-040

10-72 P/S

08/23/95 15:29

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ITEM NO.	DESCRIPTION OF WORK	SCHEDULED VALUE	WORK COMPLETED		MATERIALS PRESENTLY STORED (NOT IN D OR E)	TOTAL COMPLETED AND STORED TO DATE (D+E+F)	% (G+C)	BALANCE TO FINISH (C-G)	RETAINAGE
			FROM PREVIOUS APPLICATION (D+E)	THIS PERIOD					
	Sanitary			0	0		100	0	
	Storm			0	0		100	0	
	Domestic Water			0	0		96		
	Condensate			0	0		100		
	Acid Waste			0	0		100	0	
	Demolition			0	0		100	0	
	Irrigation			0	0		100	0	
	Insulation			0	0		95		
	Drains/Carriers			0	0		100		
	Fixtures			0	0		75		
	Neutralizat. Tank								

3 CONTINUATION SHEET

AIA DOCUMENT C703 (Instructions on reverse side) MCE 12 01/3 MGS

- 4 AIA Document C702, APPLICATION AND CERTIFICATE FOR PAYMENT, containing
- 5 Contractor's signed Certification is attached.
- 6 In tabulations below, amounts are stated to the nearest dollar.
- 7 Use Column I on Contracts where variable retainage for line items may apply.

APPLICATION NUMBER: 20
 APPLICATION DATE: June 15, 1994
 PERIOD TO: June 15, 1994
 ARCHITECT'S PROJECT NO: 91-040

A ITEM NO.	B DESCRIPTION OF WORK	C SCHEDULED VALUE	D WORK COMPLETED		F MATERIALS PRESENTLY STORED (NOT IN D OR B)	G TOTAL COMPLETED AND STORED (A+E+F)		H BALANCE TO FINISH (C-G)	I RETAINAGE
			E THIS PERIOD	F FROM PREVIOUS APPLICATION (D+F)		% (G+C)			
8	Mobilization		0	0	0	0	100	0	
9	Med. Vol Feeder Conduit		0	0	0	0	100	0	
10	Low Vol Feeder Conduit		0	0	0	0	100	0	
11	Med. Vol Feeder Wire		0	0	0	0	90	0	
12	Low Vol Feeder Wire		0	0	0	0	85	0	
13	Underground Ductbanks		0	0	0	0	100	0	
14	Site Works		0	0	0	0	98	0	
15	Branch Circuit Conduit		0	0	0	0	90	0	
16	Branch Circuit Wire		0	0	0	0	85	0	
17	Demolition		0	0	0	0	75	0	
18	Low Vol Switchboards		0	0	0	0	100	0	
19	Low Vol Unit Power Ctr		0	0	0	0	100	0	
20	Misc. Transformers		0	0	0	0	99	0	
21	Injuncted Breakers		0	0	0	0	95	0	
22	Safety Switches		0	0	0	0	100	0	
23	Multi Control Ctrs.		0	0	0	0	97	0	
24	Separate Starters		0	0	0	0	100	0	
25	Busway		0	0	0	0	98	0	
26	Cable Bus		0	0	0	0	98	0	
27	Pipes		0	0	0	0	100	0	
28	Control Wiring		0	0	0	0	65	0	
29	Wiring Devices & Plates		0	0	0	0	15	0	
30	Sound System		0	0	0	0	20	0	
31	Generator Install.		0	0	0	0	100	0	
32	UPS System Install		0	0	0	0	90	0	
33	Grounding		0	0	0	0	45	0	
34	Lightning Protection		0	0	0	0	25	0	
35	Pole Line		0	0	0	0	100	0	

AIA DOCUMENT C702 - APPLICATION AND CERTIFICATE FOR PAYMENT - MAY 1989 EDITION - AIA® - © 1989
 THE AIA® INSTITUTE OF ARCHITECTS, 1735 NEW YORK AVENUE, N.W., WASHINGTON, D.C. 20002

C702-1989

Job #0140
 Invoice #1087
 8/22/94
 10/22/94 P16

NO. 317 D14

0-97X

CONTINUATION SHEET

Invoice #1087

- 4 AIA Document G702, APPLICATION AND CERTIFICATE FOR PAYMENT, containing
- 5 Contractor's signed Certification is attached.
- 6 In tabulations below, amounts are stated to the nearest dollar.
- 7 Use Column I on Contracts where variable retainage for line items may apply.

APPLICATION NUMBER: 20
 APPLICATION DATE: June 15, 1994
 PERIOD TO: June 15, 1994
 ARCHITECT'S PROJECT NO: 91-040

10-22-91
 10-17-91
 08/23/95

15:30

NO. 317 015

ITEM NO.	DESCRIPTION OF WORK	SCHEDULED VALUE	WORK COMPLETED		MATERIALS PRESENTLY STORED (NOT IN D OR E)	TOTAL COMPLETED AND STORED TO DATE (D + E + F)	% (G + C)	BALANCE TO FINISH (C - G)	RETAINAGE
			FROM PREVIOUS APPLICATION (D + E)	THIS PERIOD					
14	Medium Voltage Test				0		95		
15	Low Voltage Test				0		70		
16	Leak Detect. System				0		95		
17	Light Fixtures			0	0		95		
18	Special Cable			0	0		70		
19	Temp. Wiring				0		90		
20	Const. Service/Wiring				0		100		
21	Change Order #1			0	0		95		
22	Change Order #2			0	0		100		
23	Change Order #3			0	0		74		
24	Change Order #4			0	0		98		
25	Change Order #5			0	0		90		
26					0		93.2		
27									

112,648.00 total k completed this period
 5% - Retain. =

4061515888

06-25-95 03 33PM

(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMMISSION
DOCUMENT / RECORD REQUEST

TO: Karel Hoffmann

UTILITY: Southern Bell

FROM: Ruth Young
(AUDIT MANAGER)

Sabine Leal
(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 73 / 71

DATE OF REQUEST: 9/13/95

AUDIT PURPOSE: Surveillance

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY 9/19/95
(DATE)

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

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

Please provide answers to the attached questions.
Account 6121 on sample, further backup needed
to DIR 47.

expense

TO: AUDIT MANAGER Ruth Young DATE 10/4/95

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY Federal Express to Miami on 10/4/95.
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Sammy H. Mesier - Manager
SIGNATURE AND TITLE OF RESPONDING

10-7371

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

Request no 73 - Acc 46121

Loc Req 47

item 17, item 37, 28, 29, 39, 38, 64

How can we tell from the FRC code or any information on the invoice which cost pool this amount was assigned to?

item 29, 38, 39

Why is this expensed rather than capitalized? If should be expensed, provide documentation (guidelines, more explicit explanation of what should be in account than Financial Processor AB01.

item 59

We cannot determine what the expense is from the backup provided. Provide further documentation.

item 60

What is prorate? What does it allocate from? to?

Should property taxes be in this account, not according to AB01?

Provide further explanation of the account.

(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMMISSION
DOCUMENT / RECORD REQUEST

TO: Carol Hoffman
UTILITY: Southern Bell
FROM: Ruth
(AUDIT MANAGER)

Gabriela Leon
(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 74 PI
AUDIT PURPOSE: Surveillance

DATE OF REQUEST: 9/13/95

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY _____
(DATE) 9/19/95

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

ITEM DESCRIPTION:

Please provide further explanations + backup to the attached questions regarding DR 51, acct # 6122, sample items.

TO: AUDIT MANAGER Ruth Young DATE 9/27/95

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY fed Exp to Miami 9/27/95
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

10-74 PI
Sammy H. Messier - Manager
SIGNATURE AND TITLE OF RESPONDENT

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

REQUEST 74 - 612

SAMPLE ITEM 66

Is the 60,699.40 total reg and non reg or just reg, ~~is just reg~~.
Per FP AB01 Account 6122 is allocated to reg and non reg based on acct 2122.
per FP AB01 2122 there are three cost pools, which cost pool? and none
of the cost pools, show 100% allocated to reg. Please explain.

in mp 2708

item no 65

Same as item 66 except for \$50,000.

item 67

Same as 66 except for \$81,090.49

item 68

Same as 66 except for \$184,702.44

item 69

Same as 66 except for \$207,327.95

item 74

Same as 66 except for \$59,123.84

item 75

Same as 66 except for \$99764.55

item 76

Same as 66 except for \$252,011.57

item 77

Same as 66 except for \$118186.38

item 78

Same as 66 except for \$46410.35

item 80, why is this charged to BST Florida when the invoice
is billed to Bell South Services Summit Group? Should this
charged to BST? Is this regulated? 42916.57

Item no. 81, invoice no. 82574, on Page 7 a \$1200 straight glass panel was
charged to 30M, on page 8 straight glass panel charged to 30C (2122) Why?
Also, on page 12, the company is charging tables to 30C (2122) and why
in item no 69 and 74 are tables charged to 30M (6122)?

item 82

Same as 66 except for \$220,785.50

Item 83, Documentation for total amount of \$163,181.30 is not there. Provide.
Why is this charged to BST Florida when the invoice is
billed to Bell South Services? Should this at BST? Is this regulated?

P2

FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT

TO: Ruth Kleen
UTILITY: _____
FROM: [Signature]

REQUEST NUMBER: 75
AUDIT PURPOSE: Summitone

(AUDITOR PREPARING REQUEST)
DATE OF REQUEST: 9/14/95

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY: _____
(DATE) 9/20/95

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

ITEM DESCRIPTION:

Please answer the attached questions re sample items from 6122, items 83, 84 + 86.

TO: AUDIT MANAGER Ruth Young DATE: 9/26/95

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY Fed Exp to Miami 9/26/95
- (2) CANNOT BE PROVIDED BY THE REQUESTED DATE BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION, ITEM(S) _____ IS(ARE) PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING. REFER TO RULE 25-22.006, F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

[Signature] Manager
(SIGNATURE AND TITLE OF RESPONDENT)

10-75 P1

DISTRIBUTION:
White: Utility Complete and Return to Auditor
Pink: Audit File Copy
Canary: Utility Retain

Request 75 Account 6122

Item 85

Is the 193427.61 total reg and non reg or just reg, is just reg. Per FP AB01 Account 6122 is allocated to reg and non reg based on acct 2122. per FP AB01 2122 there are three cost pools, which cost pool? and none of the cost pools show 100% allocated to reg. Please explain.

Item 84 - Same as 85 except \$194,610.33

Item 86

Item 81 page 12, the company is charging tables to 30C (2122), in Item 84, the tables are charged to 30M (6122). Why? In 86 Tables are charged to 30M (6122) Why?
Also, same as item 85 except for \$96,283.83

10-75 P2

ACCOUNT 6124

Request No. 76

Item 97

According to AB01

FRC 630M is in Cost Pool 11 and is allocated based on 2124 530C ratios. Provide these ratios for the month of the invoice here (Sept oct.)

Item 98

1. Same as 97 but 197,421.65.
2. This invoice does not explain what the maintenance and labor is for. Please document.

item 99

1. Same as 97 but 224825

Item 100

1. Same as 97 but 950,480.75

Item 101

1. Same as 97 but 70759.97
2. As this invoice is for 1995 maintenance, shouldn't this be considered a prepayment, not an expense?

Item 102

1. Same as 97 but 64590.90

Item 103

1. Same as 97 but 64590.90
2. This invoice does not explain what the maintenance and labor is for. Please document.
3. Cannot determine which invoices make up the 126349.86 Please detail.

Item 111

1. Same as 97 but 64590.90

10-76 P2

(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMMISSION
DOCUMENT / RECORD REQUEST

TO: Karol Hoffman
UTILITY: Southern Bell
FROM: Ruth Young
(AUDIT MANAGER)

Gabriela Leon
(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 73 77
AUDIT PURPOSE: Surveillance

DATE OF REQUEST: ~~9/12/95~~ 9/12/95
9/12/95
(DATE)

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY _____

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

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

Please provide an explanation why office space, related to lobbying increased from \$144,227.63 in 1991 to \$177,957 in 1994.

\$144,227.63
177,957.00
\$33,729.37 increase from 1991.

TO: AUDIT MANAGER Ruth Young DATE 9/15/95

THE REQUESTED RECORD OR DOCUMENTATION:

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

Patricia J. Klein, Manager
SIGNATURE AND TITLE OF RESPONDENT
10-77

DISTRIBUTION:

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

(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMMISSION
DOCUMENT / RECORD REQUEST

TO: Patricia Klein

UTILITY: 2 BTP

FROM: [Signature]
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 78 PI

DATE OF REQUEST: 9/15/95

AUDIT PURPOSE: function

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY 9/21/95
(DATE)

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

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

Re Acc # 6724

Please answer to the attached questions re sample documentation

Item 230, 231, 232, 233, 234, 236, 238, 244, 245, 246 & 247

TO: AUDIT MANAGER _____ DATE _____

THE REQUESTED RECORD OR DOCUMENTATION: Copy signed by Bell

- (1) HAS BEEN PROVIDED TODAY
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM) 10-78 PI

SIGNATURE AND TITLE OF RESPONDENT

DISTRIBUTION:

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402

(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMM
DOCUMENT / RECORD REQUEST

Patti Klein 404, 529-
From Ruth Young #474
① paid

TO: Patti Klein

UTILITY: BP

FROM: Ruth Young
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 78 P2

DATE OF REQUEST: 9/15/95

AUDIT PURPOSE: June 1995

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY 9/21/95
(DATE)

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

ITEM DESCRIPTION:

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

Re Acc # 6724

Provide answers to the attached
questions re sample documentation

Item 230, 231, 232, 233, 234, 236, 238, 244, 245,
246, + 247

TO: AUDIT MANAGER Ruth Young

DATE 9/28/95

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY Subm'd to Miami on 9/28/95.
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING. REFER TO RULE 25-22.006 F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Chummy H. Meris - Manager
SIGNATURE AND TITLE OF RESPONDENT

DISTRIBUTION:

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

10-78 P2

Q. 7 6 724

P3

REQUEST NO. 78

Item 230
According to AB01 SRC 55C1 is in CP10 and is allocated to reg/non reg based on 6724 CP01 thru CP08. Provide allocation and documentation.

Item 231
According to AB01 SRC 57AD is in CP02 and is allocated to reg/nonreg based on Accts 6211 thru 6232. Provide allocation and documentation.

Also provide contract and information to determine what the effective dates of this contract is and how long it runs.
Contract No PR7247A.

Item 232
According to AB01 SRC 57AD is in CP02 and is allocated to reg/nonreg based on Accts 6211 thru 6232. Provide allocation and documentation.

Item 233
According to AB01 SRC 57C6 is in CP 07 which is allocated to reg and nonreg based on Accts 6621 thru 6622. Provide allocation and documentation.

Also provide contract and information to determine what the effective dates of this contract is and how long it runs.
License Agreement 93-109, Dated March 31, 1994. Total Contract amount in 6724 954,000.

Item 234
According to AB01 SRC 55C1 is in CP10 and is allocated to reg/non reg based on 6724 CP01 thru CP08. Provide allocation and documentation.

Also provide contract and information to determine what the effective dates of this contract is and how long it runs.
Total Contract Amt. in 6724 is 1,310,710.35

Item 236
According to AB01 SRC 55C1 is in CP10 and is allocated to reg/non reg based on 6724 CP01 thru CP08. Provide allocation and documentation.

Also provide contract and information to determine what the effective dates of this contract is and how long it runs.
PR8139-A.

Item 238
According to AB01 SRC 57AD is in CP02 and is allocated to reg/nonreg based on Accts 6211 thru 6232. Provide allocation and documentation.

10-78
P3

acc 4 6724

P4

Reg 75

Provide allocation and documentation.

Also provide contract and information to determine what the effective dates of this contract is and how long it runs.

Item 244

Per AB01 FRC 57A6 is in Cost Pool 01 nreg based on Accts 6112 thru 6123. Provide allocation and documentation.

item 245

According to AB01 SRC 57AD is in CP02 and is allocated to reg/nonreg based on Accts 6211 thru 6232. Provide allocation and documentation.

Item 246

Per AB01 SRC 1550 is in Cost pool 10 and is allocated to reg/nonreg based on account 6724 CP 1 thru CP8. Provide allocation and documentation.

Item 247

According to AB01 SRC 55C1 is in CP10 and is allocated to reg/non reg based on 6724 CP01 thru CP08. Provide allocation and documentation.

10-78
P4

(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMMISSION
DOCUMENT / RECORD REQUEST

TO: Ratta Klein

UTILITY: P 387

FROM: Ruth Young
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 79 ✓ Surveillance

DATE OF REQUEST: 9/15/95

AUDIT PURPOSE: Surveillance

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY 9/21/95
(DATE)

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

ITEM DESCRIPTION:

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

Re Case # 6723
Provide answer to attached question
re sample documentation
Item 228

TO: AUDIT MANAGER Ruth Young DATE 9/26/95

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY send via Fed Ex to Miami on 9/26/95.
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Jenny G. Davis - Manager
SIGNATURE AND TITLE OF RESPONDENT
 10-79PI

DISTRIBUTION:
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09-15-95 04:06 PM

P004

6723

Request No. 79

Item 228

1. According to ABQ1 ~~FX~~C 0220 is in CP01 and allocated to reg and nonreg based on CSW 16

10-79

P2

(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT

TO: Patte Klein
UTILITY: 3337
FROM: Ruth Young
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 80
AUDIT PURPOSE: Time/expense

DATE OF REQUEST: 9/15/95

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY 9/21/95
(DATE)

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

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

Re 671-2
Promote answers to the attached questions
re sample documentation Plans 171 + 177,
179, 183, 185, 187 + 188

TO: AUDIT MANAGER Ruth Young DATE 9/26/95

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY. Overnighted to Miami on 9/26/95 (Fed Ex).
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____.
- (3) AND IN MY OPINION, THE MATERIAL IN ITEM NOS. _____ IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006, F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

10-8071

Jeremy H. Moore - Manager
SIGNATURE AND TITLE OF RESPONDENT

DISTRIBUTION:

White: Utility Complete and Return to Auditor
Pink: to FPSC Analyst
Goldendrod: Audit File Copy
Canary: Utility Retain

REQUEST NO. *80*

ITEM 171 *46712*

1. What are these consulting fees for? Provide Description.
2. It appears that these fees are for 93. Is this a prior period expense?
3. Per AB01 FRC 0940 is in cost pool 01 and allocated to re and non reg based on CGA01.

ITEM 177 *116712*

1. Per AB01 FRC 0940 is in cost pool 01 and allocated to re and non reg based on CGA01.

SAME QUESTION FOR 179, 183, 185, 187, 188.

*10-80
P2*

(Please Use Ball Point Pen - Press Hard)

PO01
To: Patti Klein
From Ruth Young
(4 pages)

FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT

TO: Patti Klein
UTILITY: SBP
FROM: Ruth Young
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 81
AUDIT PURPOSE: Amusement

DATE OF REQUEST: 9/18/95

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY 9/25/95
(DATE)

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

ITEM DESCRIPTION: Re au 4 6/24
Provide further details to Plans No
253, 254, 255, 256, 257, 258 & 259

TO: AUDIT MANAGER Ruth Young DATE October 3, 1995

- THE REQUESTED RECORD OR DOCUMENTATION:
- (1) HAS BEEN PROVIDED TODAY. Fed Exed to Miami on 10/3/95.
 - (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____.
 - (3) AND IN MY OPINION, THE MATERIAL IN ITEM NOS. _____ IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING. REFER TO RULE 25-22.006, F.A.C.
 - (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Sammy Messier - Manager
SIGNATURE AND TITLE OF RESPONDER

10-81P1

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

PSC/AFA-6 (Rev. 6/94)

ACCOUNT NO 6724
REQUEST NO 81

Item 253 ^{SRC}
According to AB01 SRC 55C1 is in CP10 and is allocated to reg/non reg based on 6724 CP01 thru CP08. Provide allocation and documentation. Also, the invoice does not show the breakdown of 913,638.80. Provide.

Item 254
According to AB01 SRC 55C1 is in CP10 and is allocated to reg/non reg based on 6724 CP01 thru CP08. Provide allocation and documentation. Also, the invoice does not show the breakdown of \$833,333,33. Document.

Item 255
Per AB01 SRC 1550 is in Cost pool 10 and is allocated to reg/nonreg based on account 6724 CP 1 thru CP8. Provide allocation and documentation.

Item 256, 257, 258 AND 259.
According to AB01 SRC 55C1 is in CP10 and is allocated to reg/non reg based on 6724 CP01 thru CP08. Provide allocation and documentation. Also, the invoice does not show the breakdown of \$833,333,33. Document.

10-81
P2

FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT

TO: Pete Klein
UTILITY: SRP
FROM: Ruth Young
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)
REQUEST NUMBER: 82 DATE OF REQUEST: 9/18/95
AUDIT PURPOSE: Summation
REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY _____
(DATE) 9/25/95

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

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION: Re Au 4 6613
Provide further detail to items No
124, 137 + 138

TO: AUDIT MANAGER Ruth Young DATE 10/10/95

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY. Federal Express to Miami on 10/10/95.
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION, THE MATERIAL IN ITEM NOS. _____ IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING. REFER TO RULE 25-22.006, F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM) 10-8291

Jimmy H. Messer, Manager
SIGNATURE AND TITLE OF RESPONDENT

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

FSC/AFA-6 (Rev. 6/94)

ACCOUNT NO.
REQUEST NO

6613
82

Item 124

1. Explain the type of expenses incurred at BBS for the month of April. Provide examples of Product Plans and/or Products delivered.
2. How did you determine the amount allocated to Florida Allocated to Headquarters? and the other 8 states? Provide documentation.
3. Could not locate an FC on invoice. Cannot determine what cost pool and on what basis allocated to reg and nonreg? Provide information.

Item 137

1. Explain the type of expenses incurred at BBS for the month of April. Provide examples of Product Plans and/or Products delivered.
2. How did you determine the amount allocated to Florida Allocated to Headquarters? and the other 8 states? Provide documentation.
3. Could not locate an FC on invoice. Cannot determine what cost pool and on what basis allocated to reg and nonreg? Provide information.

4. It appears that this is allocated to the States differently than item 124. Why allocated differently?

Item 138

1. What is the Media Adv that Hdq is receiving credit for? Document.
2. Could not locate an FC on invoice. Cannot determine what cost pool and on what basis allocated to reg and nonreg? Provide information.
3. It appears that this is allocated to the States differently than item 124. Why allocated differently?

10-82 P2

FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT

TO: Karol Hoffman
UTILITY: Southern Bell
FROM: Ruth Young PI
(AUDIT MANAGER)

Gabriela Leon
(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 83
AUDIT PURPOSE: Surveillance

DATE OF REQUEST: 9/19/95

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY 9/22/95
(DATE)

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

INCIDENT TO AN INQUIRY

OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

Please answer the attached questions.

TO: AUDIT MANAGER Ruth Young DATE 9/19/95

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY. - FAX
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____.
- (3) AND IN MY OPINION, THE MATERIAL IN ITEM NOS. _____ IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006, F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM) 10-83 PI

Patricia J. Klein, Manager
SIGNATURE AND TITLE OF RESPONDENT

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

094802

(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMMISSION AUDIT DOCUMENT/RECORD REQUEST NOTICE OF INTENT

TO: Karol Hoffman
UTILITY: Southern Bell
FROM: Ruth Young P2
(AUDIT MANAGER)

Gabriela Leon
(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 83
AUDIT PURPOSE: Surveillance

DATE OF REQUEST: 9/19/95

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY 9/22/95
(DATE)

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

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

Please answer the attached questions.

TO: AUDIT MANAGER Ruth Young DATE 9/19/95

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY. - FAX
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION, THE MATERIAL IN ITEM NOS. _____ IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006, F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM) 10-83P2

Patricia J. Klein Manager
SIGNATURE AND TITLE OF RESPONDENT

DISTRIBUTION:
White: Utility Complete and Return to Auditor
Pink: To FPSC Analyst
Goldendod: Audit File Copy
Canary: Utility Retain

PSC/AFA-6 (Rev. 6/94)

ACCOUNT	REGMR	FLORIDA 1994		TOTAL EXPENSES EXCLUDING 6560		TOTAL EXPENSES EXCLUDING 6560	
		REGMR	INTERSTATE	INTRAMR	INTRAMR%	INTRAMR%	INTRAMR%
Summary 6110	5,633,017.87	1,696,623,429.35	1,181,889.00	4,451,126.87	1,332,631,949.35	0.790185	0.785461
6112	3,443,402.25						
6113	1,502,959.11						
6114	796.11						
6115	170,795.28						
6116	515,065.12						
Summary 6120	159,785,322.44		33,538,619.00	126,246,703.44		0.790102	
6121	68,468,607.57						
6122	6,078,513.87						
6123	5,742,797.42						
6124	79,497,403.58						
Summary 6210	102,331,242.72		24,154,967.00	78,176,275.72		0.763953	
6211	27,800,086.09						
6212	74,531,154.63						
6215	0.00						
Summary 6220	1,384,480.62		333,764.00	1,050,716.62		0.756825	
6220	1,384,480.62						
Summary 6230	51,255,796.81		12,114,708.00	39,141,088.81		0.763642	
6231	307,193.19						
6232	50,948,603.62						
Summary 6310	40,278,929.91		10,357,338.00	29,921,591.91		0.742860	
6311	1,051,336.39						
6341	44,174.67						
6351	13,600,402.00						
6362	25,583,016.85						
Summary 6410	262,344,561.23		66,006,547.00	196,335,014.23		0.748386	
6411	10,424,921.57						
6421	65,585,579.14						
6422	19,335,547.85						
6423	162,107,332.60						
6424	88,275.40						
6426	1,424,875.70						
6431	0.00						
6441	3,378,028.97						
Summary 6510	2,180,861.40		510,534.00	1,670,347.40		0.765906	
6511	4,993.06						
6512	2,175,868.34						
Summary 6530	253,364,182.86		62,110,466.00	191,253,716.86		0.754857	
6531	10,710,638.43						
6532	24,248,839.34						
6533	60,957,211.20						
6534	83,589,081.23						
6535	73,858,412.66						
Summary 6540	10,019,905.89		0.00	10,019,905.89		1.000000	
6540	10,019,905.89						
Summary 6560	685,102,045.32		166,142,919.00	518,959,126.32		0.757492	
6561	679,028,163.34						
6562	0.00						
6563	2,404,339.68						
6564	0.00						
6565	3,669,542.30						
Summary 6610	110,604,393.91		30,791,097.00	79,813,296.91		0.721611	
6611	20,356,270.38						
6612	74,502,557.74						
6613	15,745,565.79						
Summary 6620	352,279,066.80		50,386,122.00	301,890,944.80		0.856966	
6621	21,137,441.22						
6622	61,865,524.95						
6623	269,276,100.63						
Summary 6710	11,617,899.84		2,440,848.00	9,177,051.84		0.789906	
6711	7,829,073.90						
6712	3,788,825.94						
Summary 6720	333,522,835.06		70,059,581.00	263,463,254.06		0.789941	
6721	35,260,766.84						
6722	21,444,169.99						
6723	33,997,090.91						
6724	106,543,669.36						
6725	12,034,424.77						
6726	8,990,636.25						
6727	8,639,523.52						
6728	106,612,353.52						
Summary 6790	20,912.00		0.00	20,912.00		1.000000	
6790	20,912.00						
7210	(14,270,950.00)		(3,474,829.00)	(10,796,121.00)		0.756610	
7220	235,614,798.10		86,439,768.00	149,175,030.10		0.633131	
7230	39,740,677.75		17,804,027.00	21,936,650.75		0.551986	
7240	174,396,827.76		34,077,176.00	140,319,651.76		0.804800	
7250	(17,736,500.50)		(4,115,065.00)	(13,621,435.50)		0.767969	
7310	0.00						
7320	0.00						
7340	(2,224,630.37)		(538,290.00)	(1,686,340.37)		0.758032	
7350	(102,480.00)		24,705.00	(127,185.00)		1.241071	
7360	0.00						
7370	7,975,308.66		678,035.00	7,297,273.66		0.914963	

Handwritten circled numbers: 40-1, 2-1, 1-2

Handwritten circled numbers: 40-1, 2-1, 1-2

Handwritten circled numbers: 40-1, 2-1, 1-2

Handwritten text: 10-83 P3

Handwritten text: Interstate per cents for expenses

1/10/83
PS

BELLCORE INVESTMENT

	BALANCE	AVERAGE	12 MOS AVG	% FLA	FLA COMB	AVERAGE	12 MOS AVG
DEC 93	28,514,965.92			23.7891%	6,783,453.76		
JAN 94	28,514,965.92	28,514,966		24.3358%	6,939,345.08	6,861,399	
FEB	28,514,965.92	28,514,966		24.3336%	6,938,717.75	6,939,031	
MAR	28,514,965.92	28,514,966		24.3115%	6,932,415.94	6,935,567	
APR	28,514,965.92	28,514,966		24.2916%	6,926,741.46	6,929,579	
MAY	28,514,965.92	28,514,966		24.2334%	6,910,145.75	6,918,444	
JUNE	28,514,965.92	28,514,966		24.1518%	6,886,877.54	6,898,512	
JULY	28,514,965.92	28,514,966		24.0714%	6,863,951.51	6,875,415	
AUG	28,514,965.92	28,514,966		24.0149%	6,847,840.55	6,855,896	
SEPT	28,514,965.92	28,514,966		23.9664%	6,834,010.79	6,840,926	
OCT	28,514,965.92	28,514,966		23.9069%	6,817,044.39	6,825,528	
NOV	28,514,965.92	28,514,966		23.8525%	6,801,532.25	6,809,288	
DEC	28,514,965.92	28,514,966	28,514,966	23.8000%	6,786,561.89	6,794,047	6,873,636

	EOP	AVERAGE
COMPANY	28,514,966	28,514,966
FLA COMBINED	6,786,562	6,873,636
FLORIDA INTRA %	75.6127%	75.6127%
FLORIDA INTRASTATE	5,131,503	5,197,342

Provide account #

15-1p.2

AMOUNTS USED ON THE SURVEILLANCE REPORT

	COMBINED	INTRASTATE
EOP	6,787	5,132
AVERAGE	6,874	5,197

lex

Trans to the ^{EP} Special Ledger
Account 1401-200-1400
Recalculated by staff

Trans to Dept FBab simulation report results

10-83
PS

(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMMISSION
DOCUMENT / RECORD REQUEST

TO: Patti Klein
from Ruth Young
No. 84 (5) pages

TO: Patti Klein
UTILITY: BSE
FROM: Ruth Young
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 84
AUDIT PURPOSE: Surveillance

DATE OF REQUEST: 9/20

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY _____
(DATE) 9/26

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

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION: Re case 46612

Provide answers to the attached questions
re items 139, 140, 142, 144, 145, 146, 147, 148,
149, 150, 151, 152, 153, 154, 158, 156,
157, 158, 159, 160, 161, 162, 163,
164, 165, 166, 167

TO: AUDIT MANAGER Ruth Young DATE 10/13/95

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY Federal Express to Miami on 10/13/95.
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

10-84

Gammy A. Mevins - Manager
SIGNATURE AND TITLE OF RESPONDER

DISTRIBUTION:
Original: Utility Complete and Return to Auditor Pink: To FPSC Analyst Goldenrod: Audit File Copy Canary: Utility Retain
PRC/JFA-6 (Rev 7/93)

FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT

TO: Patte Klein

UTILITY: BST

FROM: Patte Young
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 85 P1

DATE OF REQUEST: 9/21/95

AUDIT PURPOSE: Surveillance

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY _____ (DATE) 9/26/95

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

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION: BST
Re: HDQ allocations
In answer to Reg 63 we received the BST HDQ
private factor 160 for each account -
Please list the number + name of each
private factor used + the accounts
to which it applies -

TO: AUDIT MANAGER _____ DATE _____

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY.
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____ .
- (3) AND IN MY OPINION, THE MATERIAL IN ITEM NOS. _____ IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006, F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM) 10-85 P1

DISTRIBUTION:

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

SIGNATURE AND TITLE OF RESPONDENT

(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT

TO: Patte Klein
UTILITY: BST
FROM: Ruth Young
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)
DATE OF REQUEST: 9/21/95
REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY Sumellman (DATE) 9/26/95

REQUEST NUMBER: 85 P2
AUDIT PURPOSE: Sumellman

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

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION: BST
Re: HDQ allocations
In answer to Reg 63 we received the BST HDQ
Private Factor 160 for each account.
Please list the member + name of each
private factor used + the accounts
to which it applies.

TO: AUDIT MANAGER Ruth Young DATE 9/28/95

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY. led Exed to Miami on 9/28/95.
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____.
- (3) AND IN MY OPINION, THE MATERIAL IN ITEM NOS. _____ IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006, F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

10-85 P2

Cherry H. Neizer - Manager
SIGNATURE AND TITLE OF RESPONDENT

DISTRIBUTION:
White: Utility Complete and Return to Auditor
Pink: To FPSC Analyst
Goldendrod: Audit File Copy
Cinnorv: Utility Retain

694802L

(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT

TO: Patti Klier
UTILITY: BS&T
FROM: Ruth Young
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 86
AUDIT PURPOSE: Surveillance

DATE OF REQUEST: 9/22

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY _____
(DATE) 9/28

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

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION: Re Acc 46611

Provide answers to the attached
questions for items 282, 288, 289, 290,
291, 293, 298, 301, 302, 303, 307.

TO: AUDIT MANAGER Ruth Young DATE 10/11/95

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY. Federal Expressed to Miami on October 11, 1995
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION, THE MATERIAL IN ITEM NOS. _____ IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006, F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

10-86 P1 of 12

Jimmy H. Mendez - Manager
SIGNATURE AND TITLE OF RESPONDENT

DISTRIBUTION:
White: Utility Complete and Return to Auditor
Pink: To FPSC Analyst
Goldendrod: Audit File Copy

PSC/AFA-6 (Rev. 6/94)

ACCOUNT NO 6611
REQUEST NO 36

19 17 4

ITEM ACCOUNT FRC AMOUNT Vendor DESCRIPTION OF SAMPLED ITEM

282 6611 0600x 284,437.05

Bellsouth Business Feb 94
Systems

Product Management-
Regulated Products (all)

Item 282 -

It appears that BBS is assigning to regulated and billing to HDQ for Product Mgmt Regulated. How did BBS determine \$1,245,346.12 was directly assigned to regulated for Product Management?

Describe work BBS does for Product Mgmt and specifically what were the deliverables for this invoice, eg. forecasting, test mkt planning, demand & forecasting, etc. (provide documentation).

Describe the work BBS does for product Mgmt in general + general deliverables.

Provide the dollar amount for each deliverable.
for this invoice

283 6611 0600x 303,794.89

Bellsouth Business March 94
Systems

Product Management-
Regulated Products (all)

~~Item 283~~

~~It appears that BBS is assigning to regulated and billing to HDQ for Product Mgmt Regulated. How did BBS determine \$1,330,100.23 was directly assigned to regulated for Product Management?~~

~~Describe work BBS does for Product Mgmt and specifically what were the deliverables for this invoice, eg. forecasting, test mkt planning, demand & forecasting, etc. (provide documentation).~~

10-86
P2

234 6611 0600x 373,634.15 *274* Bellsouth Business April 94
Systems Product Management
Regulated Products

~~Item 284~~

~~It appears that BBS is assigning to regulated and billing to HDQ for Product Mgmt Regulated. How did BBS determine \$1,635,876.33 was directly assigned to regulated for Product Management?~~

~~Describe work BBS does for Product Mgmt and specifically what were the deliverables for this invoice, eg. forecasting, test mkt planning, demand & forecasting, etc. (provide documentation).~~

288 6611 0600x 499,397.47 Bellsouth Business June 94
Systems Product Management
Regulated Products

Item 288

It appears that BBS is assigning to regulated and billing to HDQ for Product Mgmt Regulated. How did BBS determine \$2,186,503.81 was directly assigned to regulated for Product Management?

Describe work BBS does for Product Mgmt and specifically what were the deliverables for this invoice, eg. forecasting, test mkt planning, demand & forecasting, etc. (provide documentation).

Provide the dollar amount for each deliverable.

289 6611 0600x 158,343.20 Bellsouth Business June 94
Systems Product Management
Overheads Regulate

Item 289

It appears that BBS is assigning to regulated and billing to HDQ for Product Mgmt Regulated Overheads. How did BBS determine \$693,271.44 was directly assigned to regulated for Product Management Overheads?

Describe work BBS does for Product Mgmt and specifically what were the deliverables for this invoice, eg. forecasting, test mkt planning, demand & forecasting, etc. (provide documentation).

Describe all types of charges that are included in the Overheads

Include dollar amounts for the month for each type.

1086
P3

Pa 384

290 6611 0600x 200,491.70 Bellisouth Business July 94
Systems Product Management
Overheads Regulate

Item 290
It appears that BBS is assigning to regulated and billing to HDQ for Product Mgmt Regulated Overheads. How did BBS determine \$877,577.18 was directly assigned to regulated for Product Management Overheads?

Describe work BBS does for Product Mgmt and specifically what were the deliverables for this invoice, eg. forecasting, test mkt planning, demand & forecasting, etc. (provide documentation).

Describe all types of charges that are included in the Overheads Included Dollar amounts for the month for each type of charge.

291 6611 060Gx 198,915.46 BBS July 94
Product Mgmt Suppo
Common

Describe all types of charges that are included in Support Common.
Include dollar amounts for the month for each type of charge.

293 661 060gx 120,133.71 BBS Aug 94
Product Mgmt Suppo
Common

item 293
Describe all types of charges that are included in Support Common.
Include dollar amounts for the month for each type of charge.

295 6611 0600x 144,831.91 BBS Sept 94
Product Management
Overheads Regulate

Item 295
It appears that BBS is assigning to regulated and billing to HDQ for Product Mgmt Regulated Overheads. How did BBS determine \$634,115.21 was directly assigned to regulated for Product Management Overheads?

Describe work BBS does for Product Mgmt and specifically what were the deliverables for this invoice, eg. forecasting, test mkt planning, demand & forecasting, etc. (provide documentation).

Describe all types of charges that are included in the Overheads

296 6611 060gx 120,286.73 BBS Sept 94
Product Mgmt
Support Common

Item 296
Describe all types of charges that are include Support Common.
Include dollar amounts for the month for each type of charge.

10-86
PH

6611-1084

299 6611 0600x 358,512.10

Bellsouth Business Systems Oct 94 Product Mgmt Regulated Products

Item 299

It appears that BBS is assigning to regulated and billing to HDQ for Product Mgmt Regulated. How did BBS determine \$1,569,667.68. was directly assigned to regulated for Product Management?

Describe work BBS does for Product Mgmt and specifically what were the deliverables for this invoice, eg. forecasting, test mkt planning, demand & forecasting, etc. (provide documentation).

301 6611 ? 114,200.00

Bank South Invoice 11/21/94 Consulting and Developmenta

Item 301 - The invoice does not include a Func Associated with ADSI screen How can we tell what function code should be hbanking, call waiting delux director services.

302 6611 ? 114,200.00

Northern Telecom Inc. Invoice 11/28/94 Consultati Development Work on ADSI sc

Item 302 - The invoice does not include a Func telephones to be applied to How can we tell what function code should be hfirst 10,000 unites purchas Northern Telecom.

303 6611 ? 121,052.00

Dun's marketing Services 9/30/94 Enhanced DMI Plus Cartridge Multi Use

Item 302 - The invoice does not include a Func Dun's Geoconnect Service How can we tell what function code should be hUpdating - 6 month CAF linkage Small business indicator Minority Business Indicator Cottage Industry Indictor

307 6611 0600x 164,378.72

BBs Nov 94 Product Management

Item 307 It appears that BBS is assigning to regulated Overheads Regulated and billing to HDQ for Product Mgmt Regulated Overheads.

Describe what the retro amount of 90,269.86 was for and what was the adj for (29,415.62) for.

10-86
PS

(Please Use Ball Point Pen - Press Hard)

4802L

FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT

TO: Patti Klein
UTILITY: BSY
FROM: Ruth Young
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 86
AUDIT PURPOSE: Surveillance

DATE OF REQUEST: 9/22
9/28
(DATE)

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY _____

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

ITEM DESCRIPTION: Re Acc 46611

Provide answers to the attached
questions for items 282, 288, 289, 290,
291, 293, 298, 301, 302, 303, 307.

TO: AUDIT MANAGER Ruth Young DATE 10/11/95
10/12/95.

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY, Federal Express to Miami on October 11, 1995
supplemental data federal Express to Miami on 10/12/95.
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION, THE MATERIAL IN ITEM NOS. _____ IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006, F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Jimmy H. Meuris - Manager.
SIGNATURE AND TITLE OF RESPONDENT
Jimmy H. Meuris.

16-86
P6
PT

DISTRIBUTION:
White: Utility Complete and Return to Auditor
Pink: To FPSC Analyst
Goldendrod: Audit File Copy

R-96X

FSJAF-A-4 (REV. 6/74)

COUNTY NO 6611
REQUEST NO 86

19 17 4

ITEM	ACCOUNT	FRC	AMOUNT	Vendor	DESCRIPTION OF SAMPLED ITEM
282	6611	0600x	284,437.05	Bellsouth Business Systems	Feb 94 Product Management-Regulated Products (all)

Item 282 -
It appears that BBS is assigning to regulated and billing to HQ for Product Mgmt Regulated. How did BBS determine \$1,245,316.12 was directly assigned to regulated for Product Management?

Describe work BBS does for Product Mgmt and specifically what were the deliverables for this invoice, eg. forecasting, cost mt planning, demand & forecasting, etc. (provide documentation).

Describe the work BBS does for Product Mgmt in general & general deliverables.

Provide the dollar amount for each deliverable for this invoice.

283	6611	0600x	303,794.89	Bellsouth Business Systems	March 94 Product Management-Regulated Products (all)
-----	------	-------	------------	----------------------------	---------------------------------------------------------

Item 283
It appears that BBS is assigning to regulated and billing to HQ for Product Mgmt Regulated. How did BBS determine \$1,330,100.23 was directly assigned to regulated for Product Management?

Describe work BBS does for Product Mgmt and specifically what were the deliverables for this invoice, eg. forecasting, cost mt planning, demand & forecasting, etc. (provide documentation).

10-86
P7
B

6611 0600x

373,634.15

19 274

Bellsouth Business April 94
Systems Product Management
Regulated Products

Item 284

It appears that BBS is assigning to regulated and billing to HDQ for Product Mgmt Regulated. How did BBS determine \$1,635,876.33 was directly assigned to regulated for Product Management?

Describe work BBS does for Product Mgmt and specifically what were the deliverables for this invoice, eg. forecasting, test mkt planning, demand & forecasting, etc. (provide documentation).

288

6611 0600x

491,397.47

Bellsouth Business June 94
Systems Product Management
Regulated Products

Item 288

It appears that BBS is assigning to regulated and billing to HDQ for Product Mgmt Regulated. How did BBS determine \$2,186,503.81 was directly assigned to regulated for Product Management?

Describe work BBS does for Product Mgmt and specifically what were the deliverables for this invoice, eg. forecasting, test mkt planning, demand & forecasting, etc. (provide documentation).
Provide the dollar amount for each deliverable.

289

6611 0600x

158,343.20

Bellsouth Business June 94
Systems Product Management
Overheads Regulate

Item 289

It appears that BBS is assigning to regulated and billing to HDQ for Product Mgmt Regulated Overheads. How did BBS determine \$693,211.44 was directly assigned to regulated for Product Management Overheads?

Describe work BBS does for Product Mgmt and specifically what were the deliverables for this invoice, eg. forecasting, test mkt planning, demand & forecasting, etc. (provide documentation).

Describe all types of charges that are included in the Overheads
Include dollar amounts for the month for each type.

10-86
P8

Py 374

6611 0600x 200,491.70

Bellsouth Business July 94
Systems Product Management
Overheads Regulate

Item 290
It appears that BBS is assigning to regulated and billing to HDQ for Product Mgmt Regulated Overheads. How did BBS determine \$877,577.18 was directly assigned to regulated for Product Management Overheads?

Describe work BBS does for Product Mgmt and specifically what were the deliverables for this invoice, eg. forecasting, test mkt planning, demand & forecasting, etc. (provide documentation).

Describe all types of charges that are included in the Overheads Included Dollar amounts for the month for each type of charge.

291 6611 0606x 198,915.46

BBS July 94
Product Mgmt Suppo
Common

291
Describe all types of charges that are included in Support Common.
Include dollar amounts for the month for each type of charge.

293 661 060gx 120,133.71

BBS Aug 94
Product Mgmt Suppo
Common

item 293
Describe all types of charges that are included in Support Common.
Include dollar amounts for the month for each type of charge.

295 6611 0600x 144,831.91

BBS Sept 94
Product Mangement
Overheads Regulate

~~Item 295
It appears that BBS is assigning to regulated and billing to HDQ for Product Mgmt Regulated Overheads. How did BBS determine \$634,115.21 was directly assigned to regulated for Product Management Overheads?~~

~~Describe work BBS does for Product Mgmt and specifically what were the deliverables for this invoice, eg. forecasting, test mkt planning, demand & forecasting, etc. (provide documentation).~~

~~Describe all types of charges that are included in the Overheads~~

296 6611 060gx 120,286.73

BBS Sept 94
Product Mgmt
Support Common

~~Item-296
Describe all types of charges that are included Support Common.
Include dollar amounts for the month for each type of charge.~~

*10-86
P9
P10*

10-05-95 02:32 PM

P003

298 6611 060gr 141,164.05

BBS

Item 298
Describe all types of
charges that are included
in Support Common.

Oct 94

BBS

Product Ngnt
Support common

line 3 \$ 618,066.26

10-86
P10

By 4/84

- 6611 0600x 358,512.10 Bellsouth Business Oct 94
Systems Product Mgmt
Regulated Products

~~Item 299
It appears that BBS is assigning to regulated
and billing to HQQ for Product Mgmt
Regulated. How did BBS determine
\$1,569,667.68. was directly assigned to
regulated for Product Management?~~

~~Describe work BBS does for Product Mgmt and
specifically what were the deliverables for
this invoice, eg. forecasting, test mkt
planning, demand & forecasting, etc. (provide
documentation).~~

- 301 6611 ? 114,200.00 Bank South Invoice 11/21/94
Consulting and Development

Item 301 - The invoice does not include a Func Associated with ADSI screen
How can we tell what function code should be hbanking, call waiting delux
director services.

- 302 6611 ? 114,200.00 Northern Telecom Invoice 11/28/94 Consultati
Inc. Development Work on ADSI sc

Item 302 - The invoice does not include a Func telephones to be applied to
How can we tell what function code should be hfirst 10,000 units purchas
Northern Telecom.

- 303 6611 ? 121,052.00 Dnn's marketing 9/30/94
Services Enhanced DMI Plus
Cartridge Multi Use

Item 302 - The invoice does not include a Func Dnn's Geocconnect Service
How can we tell what function code should be hUpdating - 6 month
CAF linkage
Small business indicator
Minority Business Indicator
Cottage Industry Indicator

- 307 6611 0600x 164,378.72 BBe Nov 94
Product Management

Item 307
It appears that BBS is assigning to regulated Overheads Regulated
and billing to HQQ for Product Mgmt
Regulated Overheads.
Describe what the retro amount of 90,269.84 was for
and what was the adj for (29,415.62) for.

*See
reprint*

*10-86
P 11
217*

301 6611 ? 114,200.00

Bank South

Item 301 - The invoice does not include a Function Code. How can we tell what function code should be here?

Invoice 11/21/94
Consulting and Developmental Services
Associated with ADSI screen telephones, home banking, call waiting deluxe, and visual director services.

302 6611 ? 114,200.00

Northern Telecom Inc.

Item 302 - The invoice does not include a Function Code. How can we tell what function code should be here?

Invoice 11/28/94 Consultation and Development Work on ADSI screen telephones to be applied toward the first 10,000 units purchased from Northern Telecom.

303 6611 ? 121,052.00

Dun's marketing Services

Item 303 - The invoice does not include a Function Code. How can we tell what function code should be here?

9/30/94
Enhanced DMI Plus
Cartridge Multi Use
Dun's Geocconnect Service
Updating - 6 month
CAN linkage
Small business indicator
Minority Business Indicator
Cottage Industry Indicator

1086
P12 yr
~~P13~~

(Please Use Ball Point Pen - Press Hard)

*Patti Klein
From Ruth Young
(3 pages)*

FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT

TO: Patti Klein
UTILITY: P. St.
FROM: Ruth Young
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 8.7
AUDIT PURPOSE: Summary

DATE OF REQUEST: 9/22

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY _____
(DATE) 9/28

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

ITEM DESCRIPTION: Re audit 6613
Provide further backup to items
NO- 129, 134, 135, 136, 114, 115, 116, 119, 120, 117, 118, 121, 122
as noted on the attached.

TO: AUDIT MANAGER Ruth Young DATE 10/4/95

- THE REQUESTED RECORD OR DOCUMENTATION:
- (1) HAS BEEN PROVIDED TODAY. Federal Express to Miami 10/4/95
 - (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____
 - (3) AND IN MY OPINION, THE MATERIAL IN ITEM NOS. _____ IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006, F.A.C.
 - (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Patricia J. Klein, Manager
SIGNATURE AND TITLE OF RESPONDENT

10-87 P1

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

FPSC Staff Audit
Request No. 87
Account No. 6613

Item 129

Request: The amount in the sample is \$690,459.80. The invoices add up to \$711,605. Explain and document the difference.

Response:

The invoices are summarized as follows:

<u>Invoice No.</u>	<u>Product CPR Vertical Svcs.</u>	<u>MemoryCall- Regulated</u>	<u>MemoryCall- Unregulated</u>	<u>Total</u>
14216009	37,800.00			37,800.00
14216002	392,785.00			392,785.00
14216013	59,254.80	1,366.80	19,778.40	80,400.00
14216008	200,620.00			200,620.00
	690,459.80	1,366.80*	19,778.40**	711,605.00

*Billed on Statement # 08/059, Invoice # 14216013

**Billed on Statement # 08/060, Invoice # 14216013

Sample Item No. 129 is dollars charged for placement of CPR Vertical Services ads

Documentation for split:

Total commercial is 1710 seconds (28.5 minutes). 450 seconds (7.5 minutes) is MemoryCall (450/1710 = 26.3%). 30 seconds of total is MemoryCall - Regulated (30/1710 = 1.7%). 420 seconds of total is MemoryCall - Unregulated (420/1710 = 24.6%). The remaining 1260 seconds is regulated CPR (1260/1710 = 73.7%)

10-87
P2

FPSC Staff Audit
 Request No. 87
 Account No. 6613

Item 134

Request: The invoice sample total is \$244,394.48. The documentation supplied adds to \$542,805. Please explain how we get \$244,394.48 from this documentation.

Response:

The invoices are summarized as follows:

Invoice No.	Product CPR Vertical Svcs.	MemoryCall-Regulated	MemoryCall-Unregulated	RLPlan	Total
14307035	(2,579.50)	(59.50)*	(861.00)**		(3,500.00)
14307101	212,293.30	7,744.60*	7,744.60**	227,782.50#	455,565.00
14307100	48,920.68	1,784.66*	1,784.66**	52,490.00#	104,980.00
14307025	(10,110.00)				(10,110.00)
14307026	(2,920.00)				(2,920.00)
14307027	(1,050.00)				(1,050.00)
14307028	550.00				550.00
14307013	90.00				90.00
14307014	(800.00)				(800.00)
	244,394.48	9,469.76	8,668.26	280,272.50	542,805.00

*Billed on Statement # 11/029, Invoice # 14307035, 14307101, 14307100
 **Billed on Statement # 11/030, Invoice # 14307035, 14307101, 14307100
 #Billed on Statement # 11/034, Invoice # 14307101, 14307100

Sample Item No. 134 is dollars charged for placement of CPR Vertical Services ads

See Item 136 for documentation of split

10-87
 P3

(Please Use Ball Point Pen - Press Hard)

To: Patti Klein
From: Bill Young
3 pages

FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT

TO: Patti Klein
UTILITY: _____
FROM: Bill Young
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 8.7
AUDIT PURPOSE: Surveillance

DATE OF REQUEST: 9/22

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY _____
(DATE) 9/28

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

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

Re Audit 6613

Provide further backup to items

NO- 129, 134, 135, 136, 114, 115, 116, 119, 120, 117, 118, 121, 122
as noted on the attached.

TO: AUDIT MANAGER _____ DATE _____

THE REQUESTED RECORD OR DOCUMENTATION:

Copy signed by Bill

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

1087
24

DISTRIBUTION:

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

SIGNATURE AND TITLE OF RESPONDENT

REQUEST NO
ACCOUNT NO 6613

87 182

129 6613 0380 690,459.80 Tucker Wayne/LuckiAug 94
and Co. TV Advertising

Item 129
The amount in the sample is \$690,459.80. The invoices
add up to \$711,605. Explain and document the difference.

134 6613 0380 244,394.48 Tucker Wayne/LuckiAug 94
and Co. tb ads

Item 134
The invoice sample total is 244,394.48. The
documentation supplied adds to \$542,805. Please
explain how we get \$244,394.48 from this
documentation.

135 6613 0361 280,272.50 Tucker Wayne/LuckiAug 94
and Co. tv ads

item 135 - The invoice sample total 280,272.50.
The documentation supplied adds to \$560,545.
Please explain how we get 280,272.60 from this?
documentation.

136 6613 0361 212,835.00 Tucker Wayne/LuckiSept/Oct 94
and Co. tv ads

item 136
How did you determine that 50% of the adds
attached to this invoice went to reg? and 50%
nonreg? Detailed explanation and specific dollars.
Provide documentation for split.

114 6613 0380 232,422.39 Tucker Wayne/LuckiJan 94
and Co. Newspaper Ads

item 114
Documentation did not include the magazines in
which the ads were inserted and the dates,
Provide.

115 6613 0380 227,256.00 Tucker Wayne/LuckiJan 94
and Co. radio ads

Item 115
Documentation did not include the radio stations
and number of spots in which the add were inserted
and the dates, Provide.

10-87
RS

Reg 87 PG 2
6613

116 6613 .0380 860,084.46

Tucker Wayne/Luckijan 94
and Co. tv ads

item 116

Documentation did not include the tv stations,
dates and number of spots. Provide.

119 6613 0360 287,480.00

Tucker Wayne/Luckimar 94
and Co. tv ads

item 119

Documentation did not include the tv stations,
dates and number of spots. Provide.

120 6613 0360 326,700.00

Tucker Wayne/LuckiApr 94
and Co. tv ads

Item 120

Documentation did not include the tv stations,
dates and number of spots. Provide.

117 6613 0390 369,877.00

Tucker Wayne/LuckiFeb 94
and Co. Radio ads

item 117

Documentation did not include the radio stations,
dates and number of spots. Provide.

118 6613 0380 389,917.00

Tucker Wayne/LuckiFeb 94
and Co. tv ads

Item 118

Documentation did not include the tv stations,
dates and number of spots. Provide.

121 6613 0380 194,619.87

Tucker Wayne/LuckiApril 94
and Co. Newspaper

Item 121

Documentation did not include the magazines in
which the ads were inserted and the dates,
ads
Provide.

122 6613 0380 213,335.00

Tucker Wayne/Luckie
and Co. tv ads

item 122

Documentation did not include the tv stations,
dates and number of spots. Provide.

10-87
96

(Please Use Ball Point Pen - Press Hard)

To: Patta Klein 9/27
From: Ruth Young
14 pages

FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT

TO: Patta Klein
UTILITY: ABST
FROM: Ruth Young
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 88
AUDIT PURPOSE: Small Home

DATE OF REQUEST: 9/27/95

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY 10/5/95
(DATE)

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

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION: Provide further back up to the attached items (13 pages)

- Complete 6611 - 280, 285, 286, 287, 300 - Pys
- Complete 6623 - 203, 204, 206, 220, 208, 240, 214, 251, 212, 216, 218 - GL
- Complete 6411 - Plan 270 Pys Complex
- Complete 6712 - 170, 173, 174, 175, 176, 178, 180, 182, 184, 186, 189 - Pys
- Complete 6722 - 192, 195, 196, 194 - Pys GL
- Complete 6723 - 223, 224, 225, 226 - Pys
- Complete 6724 - 237
- Complete 6725 - 262, 266, 264, 265, 263

TO: AUDIT MANAGER Ruth Young DATE 10/12/95

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY. Federal Express to Miami on 10/12/95.
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION, THE MATERIAL IN ITEM NOS. (9) Item 170, Atch 2 IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006, F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM) 10-88

Jenny G. Meier - Manager
SIGNATURE AND TITLE OF RESPONDENT

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

REQUEST 89.

October 13, 1995

To: Audit Manager, Ruth Young

The Requested Record or Documentation has been provided today. (Federal Expressed to Miami on October 13, 1995.)

6121

Jammy A. Mosier
Manager

10-89 P1

REQUEST NO *89*
 ACCOUNT NO 6121

ITEM	ACCOUNT	AMOUNT	Vendor	DESCRIPTION OF SAMPLED ITEMS
19	6121 5073	158,265.96	Journal Entry	Expensing of Rent Normalization for Collonade FEB 94
			Item 19	How does the 598,359 relate to the lease Account System normalization documentation? Explain each column on the Lease Accounting System Documentation. Explain the Company procedures for normalizing rent (why)? Explain the difference between paying rent and normalizing rent? The life of the lease is \$77,040,750. How did you come up with your monthly normalization? Is there another lease included in this normalization? If so, provide total and monthly normalization data. How do we determine what cost pool JFC relates to? How do we determine how the cost pool is allocated to reg coreq?
21	6121 5073	150,371.69	Journal Entry	Expensing of Rent Normalization for Collonade March 94
			Item 21	How does the 568,513 relate to the lease Account System normalization documentation? Explain each column on the Lease Accounting System Documentation. How do we determine what cost pool JFC relates to? How do we determine how the cost pool is allocated to reg coreq?
22	6121 10R	291,414.80	Journal Entry	
			Item 22	Please explain why this account is being debited for an AFT credit for 1990? What was charged (debited) in the first place and what is being credited here? Should this be in the test period? As this item belonged to 1990, did you make an adjustment in the surveillance report for this out of period expense?
23	6121 5051	175,700.00	Journal Entry	To reverse accrual for SBT area ABBS. This accrual was initially booked by SBT in July 91 as an estimate. When revised true up in 12/91 the 7/91 accrual was not concurrently reversed. Reconciliation of account led to discovery of the error.
			Item 47-23	As this item belonged to 1991 expenses, did you make an adjustment in the surveillance report for this out of period expense?

10-89
P2

193

REQUEST NO
ACCOUNT NO 6121

87

31 6121 5073 104,206.88 Journal Entry July 94
Rent normalization for July 94

Item 31
The total invoice is 393,976.87. The documentation behind this amount does not show this. The amount is \$417,259 on the documentation. What is the difference? What is the total lease to begin with. How did you come up with monthly amounts?

33 6121 5073 104,036.06 Journal Entry Rent normalization for Aug 94

Item 33
The total invoice is 393331.03. The documentation behind this amount does not show this. The amount is \$417,259 on the documentation. What is the difference? What is the total lease to begin with. How did you come up with monthly amounts?

34 6121 5073 134,769.10 Journal Entry Lease 200
9139 Research Dri
Charlotte NC
Sept 94

Item 34
Total invoice 509,524.
This is for lease no 200. Provide total of lease, and how you came up with \$509,524 as rent normalization.

35 6121 5073 104,264.34 Journal Entry Lease 240
Collonade
Sept 94

Item 35
Total invoice 394,194.09. Does not agree with rent normalization schedule attached. Explain and reconcile.

40 6121 5073 104,094.11 Journal Entry Lease 240
Collonade
oct 94

Item 40
Total invoice 393,550.51. Does not agree with rent normalization schedule attached. Explain and reconcile.

50 6121 5073 (141,944.90) Journal Entry July 94
Lease 200
Transfer to BSHA

Item 50
How did you determine this amount should be transferred to BSHA? For what reasons?
How did you come up with the amount?

~~56 6121 5073 134,769.10 Journal Entry Lease 200
Nov 94~~

~~Item 56~~

10-89
P3

2/3

REQUEST NO 89
ACCOUNT NO 6121

56 6121 5073 134,769.10

Journal Entry Lease 200
Nov 94

Item 56

Total invoice 509,524.
This is for lease no 200. Provide total of
lease, and how you came up with \$509,524 as
rent normalisation.

61 6121 5073 104,071.76

Journal Entry Lease 240
Rent Normalisation
De 94

Item 61

The total invoice does not trace to the rent
normalization schedule for lease 240. The
total invoice is 393,466.01. The
documentation is 417,259. Explain difference

63 6121 5073 134,769.10

Journal Entry Lease 200
Dec 94

Item 63

Total invoice 509,524.
This is for lease no 200. Provide total of
lease, and how you came up with \$509,524 as
rent normalization.

383 10-89
P4

6712

REQUEST (9): Item 170. How did the Company allocate the total invoice of \$9,457,544.36 to ~~regulated~~ operations (\$170,172.07).

RESPONSE(9): Item 170. The Company (BST) does not prepare the allocation of the total invoice. The schedule titled "Corporate Service Costs for January 1994 billing, based on December 1993 data" is prepared by BellSouth Corporation (BSC) and submitted to BST as the monthly invoice. The amounts on each line item are determined by costs accumulated on BSC's books according to Responsibility Codes and Accounts.

44-10
2-15-95

Services provided from BSC to BST are outlined in the BellSouth Cost Allocation Manual. In addition, attached is a response from BSC with more detailed descriptions performed by each department at BSC, corresponding to various line items on the Corporate Services bill. (See Attachment 2.) For example, the charge of \$170,172.07 is from the Corporate Planning Department, whose activities are described on the "Work Activity Description" Form for Strategic Planning and Development.

Corporate Services

6712

REQUEST (10): Items 170, 173, 174, 175, 176, 178, 180, 182, 184, 186 and 189. FRC 094G is CP01, and CP01 is assigned to reg/nonreg based on CGA01. Please provide the rate and the documentation.

RESPONSE (10): Items 170, 173, 174, 175, 176, 178, 180, 182, 184, 186 and 189. Please refer to response to Request 80 which was provided on September 27, 1995.

For Corporate planning items,

170, 174, 175, 176, 178, 180, 182, 184, 186, 189

The amounts is allocated to BST from BSC. ~~at~~ BST pays BSC costs are accumulated on BSC books by RC & Account.

We did not attempt to audit BSC costs to determine if they should be reg or non reg.

The assignment to reg + non reg is thru the General Allocation per the CSS User Guide.

10-89
PS

FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT

TO: Karel Hoffman
UTILITY: Southern Bell
FROM: Ruth Young
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 90
AUDIT PURPOSE: Surveillance

DATE OF REQUEST: 9/28/95

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY 10/3/95
(DATE)

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

ITEM DESCRIPTION: Re: Out of Period Revenues

1) Please provide an explanation for the attached Out of Period Revenue. Why are these refunds credits? Provide the necessary backup + explanation.

TO: AUDIT MANAGER Ruth Young DATE 10/4/95

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY. Federal Express to Miami 10/4/95
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____ .
- (3) AND IN MY OPINION, THE MATERIAL IN ITEM NOS. _____ IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006, F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM) 10-90 P1

Patricia J. Klein Manager
SIGNATURE AND TITLE OF RESPONDENT

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

E94602L

(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT

TO: Ruth Klein
UTILITY: _____
FROM: Ruth Young
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)
DATE OF REQUEST: 10/6

REQUEST NUMBER: Sumellone
AUDIT PURPOSE: 91

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY _____ (DATE) 10/12

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

ITEM DESCRIPTION: Account 6623

Provide answers to the attached questions re 6623

Item 199, 200, 201, 202, 204, 209, 211, 213, 215, 217, 219, 223

TO: AUDIT MANAGER Ruth Young

DATE 10/13/95

THE REQUESTED RECORD:

- (1) HAS
- (2) CAN
- (3) AND COM MAI PERS
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Federal Express to Miami on 10/13/95.

IT WILL BE MADE AVAILABLE BY _____

_____ IS PROPRIETARY AND D IN 364.183, 366.093, OR 367.156, F.S. TO OF THIS MATERIAL, THE UTILITY OR OTHER EXIT CONFERENCE, FILE A REQUEST FOR

CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006, F.A.C.

Jeremy H. Meeks - Manager
SIGNATURE AND TITLE OF RESPONDENT

10-91 P1

DISTRIBUTION:
White: Utility Complete and Return to Auditor
Pink: To FPSC Analyst

10-06-95 11:44 AM

REQUEST
ACCT 6623

ITEM	ACCOUNT	FRC	AMOUNT	Vendor	DESCRIPTION OF SAMPLED ITEMS
------	---------	-----	--------	--------	------------------------------

199	6623	8160	1,310,123.06		
-----	------	------	--------------	--	--

Interoffice Transfers
from Disbursements
January 94.

Item 199

Provide documentation for the commission portion of this disbursement and documentation for the fire and theft portion of this disbursement. What are the procedures for determining these amounts. Also, provide documentation supporting forms RF-4591-REV, and FSD-RR30.6.1.3 for the month of Jan 94.

Monthly Commission and fire exp for coin put in 9003 which is revenue account, when they have to disburse take it out of there.

What are the Commissions for (detail).
Who do you pay and what do you pay for fire and theft?
PerAB01 Part 9, Section 19, CP01,SP09 is for JFC 8160 assigned directly to reg or non reg. How did you determine that this expense was directly regulated.

200	6623	8160	1,300,000.00		
-----	------	------	--------------	--	--

Interoffice Transfers
from Disbursements
Feb 94

Item 200

Provide documentation for the commission portion of this disbursement and documentation for the fire and theft portion of this disbursement.

Monthly Commission and fire exp for coin put in 9003 which is revenue account, when they have to disburse take it out of there.

PerAB01 Part 9, Section 19, CP01,SP09 is assigned directly to reg or non reg. How did you determine that this expense was directly regulated.

10-91
P2

(4)

10-06-95 11:44 AM

201 6623 8160 1,255,676.90

Journal Entry March 94
Interoffice Transfers
from Disbursements

Item 201

Provide documentation for the commission portion of this disbursement and documentation for the fire and theft portion of this disbursement. What are the procedures for determining these amounts. Also, provide documentation supporting forms RF-4591-REV, and PSD-RR30.6.1.3 for the month of March 94.

PerAB01 Part 9, Section 19, CP01,SP09 is for JFC 8160 assigned directly to reg or non reg. How did you determine that this expense was directly regulated.

202 6623 8160 1,533,362.05

Journal Entry April 94
Interoffice Transfers
from Disbursements

Item 202

Provide documentation for the commission portion of this disbursement and documentation for the fire and theft portion of this disbursement. What are the procedures for determining these amounts. Also, provide documentation supporting forms RF-4591-REV, and PSD-RR30.6.1.3 for the month of APRIL 94

PerAB01 Part 9, Section 19, CP01,SP09 is for JFC 8160 assigned directly to reg or non reg. How did you determine that this expense was directly regulated.

① 10-91
P3

10-06-95 11:44 AM
6625

204 6623 8160 1,500,000.00

May 94
Interoffice Transfers
from Disbursements

Item 204

Provide documentation for the commission portion of this disbursement and documentation for the fire and theft portion of this disbursement. What are the procedures for determining these amounts.

Monthly Commission and fire exp for coin put in 9003 which is revenue account, when they have to disburse take it out of there.

PerAB01 Part 9, Section 19, CP01,SP09 is for JFC 8160 assigned directly to reg or non reg. How did you determine that this expense was directly regulated.

209 6623 8160 1,063,258.79

Journal Entry July 94
Interoffice Transfers
from Disbursements

Item 209

Provide documentation for the commission portion of this disbursement and documentation for the fire and theft portion of this disbursement. What are the procedures for determining these amounts.

Monthly Commission and fire exp for coin put in 9003 which is revenue account, when they have to disburse take it out of there.

PerAB01 Part 9, Section 19, CP01,SP09 is for JFC 8160 assigned directly to reg or non reg. How did you determine that this expense was directly regulated.

211 6623 8160 1,873,561.89

Aug 94
Interoffice Transfers
from Disbursements

Item 211

Provide documentation for the commission portion of this disbursement and documentation for the fire and theft portion of this disbursement. What are the procedures for determining these amounts.

Monthly Commission and fire exp for coin put in 9003 which is revenue account, when they have to disburse take it out of there.

PerAB01 Part 9, Section 19, CP01,SP09 is for JFC 8160 assigned directly to reg or non reg. How did you determine that this expense was directly regulated.

213 6623 8160 1,290,465.50

Journal Entry Sept 94
Interoffice Transfers
from Disbursements

Item 213

Provide documentation for the commission portion of this disbursement and documentation for the fire and theft portion of this disbursement. What are the procedures for determining these amounts.

Monthly Commission and fire exp for coin put in 9003 which is revenue

(6)
10-91
94

10-06-95 11:44 AM

P007

Part 8
213

PerAB01 Part 9, Section 19, CP01,SP09 is for
JYC 8160 assigned directly to reg or non reg.
How did you determine that this expense was
directly regulated.

⑦

10-91
PS

R=97%

10-06-95 11:49AM P007 #40

10-06-95 11:44 AM
6 Oct 3

215 6623 8160 1,135,269.11

Journal Entry Oct 94
 Item 215 Interoffice Transfers
 Provide documentation for the commission from Disbursements
 portion of this disbursement and documentation Monthly Commission and fire exp for
 for the fire and theft portion of this coin put in 9003 which is revenue
 disbursement. What are the procedures for account, when they have to disburse
 determining these amounts. take it out of there.

PerAB01 Part 9, Section 19, CP01,SP09 is for
 JFC 8160 assigned directly to reg or non reg.
 How did you determine that this expense was
 directly regulated.

217 6623 8160 1,553,949.58

Journal Entry Nov 94
 Item 217 Interoffice Transfers
 Provide documentation for the commission from Disbursements
 portion of this disbursement and documentation Monthly Commission and fire exp for
 for the fire and theft portion of this coin put in 9003 which is revenue
 disbursement. What are the procedures for account, when they have to disburse
 determining these amounts. take it out of there.

PerAB01 Part 9, Section 19, CP01,SP09 is for
 JFC 8160 assigned directly to reg or non reg.
 How did you determine that this expense was
 directly regulated.

219 6623 8160 1,277,863.36

Journal Entry Dec 94
 item 219 Interoffice Transfers
 Provide documentation for the commission from Disbursements
 portion of this disbursement and documentation Monthly Commission and fire exp for
 for the fire and theft portion of this coin put in 9003 which is revenue
 disbursement. What are the procedures for account, when they have to disburse
 determining these amounts. take it out of there.

PerAB01 Part 9, Section 19, CP01,SP09 is for
 JFC 8160 assigned directly to reg or non reg.
 How did you determine that this expense was
 directly regulated.

8
 10-91
 PL

10-06-95 11:44 AM
6623

P009

222 6623 (2,742,865.00)

Journal Entry

July 94

Item 222

transfer will correct

Per Financial Hierarchy PRC 1270 goes into

RC mapping to class

CP03, SP01. PerAB01, Part 9, Section 19,

CP03, SB01 is allocated to reg and non reg

based on ratios provided on the bill lines

printed (BLP) file. Provide these ratios for

this bill.

Who is this amount paid to? Cannot determine
from documentation?

(9)

10-91
P1

R=97%

10-06-95 11:49AM P009 #40

FLORIDA PUBLIC SERVICE
AUDIT DOCUMENT/RECORD
NOTICE OF INTENT

TO: Patte Klein
From Ruth Young
Request 91 of 92
(9) Pages

TO: Patte Klein
UTILITY: PSF
FROM: Ruth Young
(AUDIT MANAGER)
REQUEST NUMBER: 92
AUDIT PURPOSE: Surveillance

(AUDITOR PREPARING REQUEST)
DATE OF REQUEST: 10/6

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY: _____ (DATE) 10/12

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

ITEM DESCRIPTION: See p 6121
Further back up to 6121
Item 36 attached

TO: AUDIT MANAGER Ruth Young DATE: 10/10/95

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY Federal Express to Miami on 10/10/95.
- (2) CANNOT BE PROVIDED BY THE REQUESTED DATE BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION, ITEM(S) _____ IS(ARE) PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING. REFER TO RULE 25-22.006, F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

10-92 P1

Jammy H. Mosier - Manager
(SIGNATURE AND TITLE OF RESPONDENT)

DISTRIBUTION:
Title: Utility Complete and Return to Auditor
Link: Audit File Copy
Priority: Utility Retain

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Account 6121

36 6121 5073 966,292.42 x ? x ? ? ? n/a

August 94

Semi annual

Source Documentation is supposedly in 14
We do not have item 14.

recurring payment for Sept.

Greyhound R-E 9 Inc.

1092
P2

Tammy Messer
From: Ruth Young
① page

FLORIDA PUBLIC SERVICE COMMISS
AUDIT DOCUMENT/RECORD REQUE
NOTICE OF INTENT

UTILITY: Tammy Messer
FROM: SB10 Ruth Young
(AUDIT MANAGER)

REQUEST NUMBER: 93 DATE OF REQUEST: 10/9
AUDIT PURPOSE: Investigation

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

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

ITEM DESCRIPTION:

Acct 6122

Item No 65 - Invoice does not
detail unit price of items purchased.
Provide invoice w/ detail of unit
price of items.

TO: AUDIT MANAGER Ruth Young DATE: 10/12/95

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY Federal Express to Miami on 10/12/95.
- (2) CANNOT BE PROVIDED BY THE REQUESTED DATE BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION, ITEM(S) _____ IS(ARE) PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 384.183, 386.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING. REFER TO RULE 25-22.006, F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

10-93 P1

Tammy A. Messer - Manager
(SIGNATURE AND TITLE OF RESPONDENT)

NOTATION:
White: Utility Complete and Return to Auditor
Pink: Audit File Copy
Grey: Utility Retain

PSC/AFA-6 (Rev.2/95)

REQUEST: RE: Account 6122. Item number 65 - Invoice does not detail unit price of items purchased.
Provide invoice with detail of unit price of items.

RESPONSE: An invoice with the unit price of the items purchased is attached.

10-93
P2

2 INTERNATIONAL INTERIORS
 3 1450 SAN MARCO BLVD.
 4 JACKSONVILLE, FL 32207
 5 PHONE NUMBER: 904-399-3800
 6 FAX NUMBER: 904-398-2454

I N V O I C E #
 01240979

Job#: 028767

Whse#: 200

8	OS	DS	EO	SLSM	CUST#	INV DATE	INV#	CUSTOMER ORDER NUMBER
9	02		Y	012	02159	01/24/94	240979	QUOTE

10 S SOUTHERN BELL	S SOUTHERN BELL
11 OT 10KK1 SOUTHERN BELL TOWER	HT 10KK1 SOUTHERN BELL TOWER
12 LO 301 W BAY STREET	IO 301 W BAY STREET
13 D JACKSONVILLE, FL 32202	P ATTN: TESS HART JACKSONVILLE, FL 32202

14	SHIP VIA	TERMS	SHIP DT	ORDER DT
15	WESTSIDE	NET 10	01/24/94	12/27/93

16	ORD	SHIP	B/O	UM	PRODUCT/DESC	LIST DIS	NET	EXT
17			0	EA	60"-HIGH/POST			15508.80
18					WITH OLD CONICAL			
19					CONSISTING OF: R321C69M60			
20					PANEL CONNECTOR,			
21					R317C30H03 LEVELER.			
22			0	EA	40/60-HEIGHT-CHANGE			7680.00
23					CONSISTING OF R321C82V04			
24					POST CAP, R321C84M20 20"			
25					TOP POST, R657A98H01			
26					RUBBER GROMMET.			
27			0	EA	PANEL-CLIP			1950.00
28					APRX PANEL CLIP			
29			0	EA	ACS36			20989.00
30					SHELF STANDARD			
31					WD Paint (Trim) OTHER:			
32					DARK NEUTRAL*			

01028767001

CONTINUED

10-93
 P3

1 10/12/95 09:54

Page: 2

2
 3 INTERNATIONAL INTERIORS
 4 1450 SAN MARCO BLVD.
 5 JACKSONVILLE, FL 32207
 6 PHONE NUMBER: 904-399-3800
 7 FAX NUMBER: 904-398-2454

INVOICE #
 01240979

Job#: 028767

Whse#: 200

8

9	OS	DS	BC	SLSM	CUST#	INV DATE	INV#	CUSTOMER ORDER NUMBER
10	02		Y	012	02159	01/24/94	240979	QUOTE

11 S SOUTHERN BELL
 12 OT 10KK1 SOUTHERN BELL TOWER
 13 LO 301 W BAY STREET
 14 D JACKSONVILLE, FL 32202
 15

S SOUTHERN BELL
 HT 10KK1 SOUTHERN BELL TOWER
 IO 301 W BAY STREET
 P ATTN: TESS HART
 JACKSONVILLE, FL 32202

16	SHIP VIA	TERMS	SHIP DT	ORDER DT
17	WESTSIDE	NET 10	01/24/94	12/27/93

18	ORD	SHIP	B/O	QM	PRODUCT/DESC	LIST DIS	NET	EXT
19					***** MULTIPLE PAGE INVOICE *****			
20			0	EA	ACS48			5320.00
21					SHELF STANDARD			
22					WD Paint (Trim) OTHER:			
23					DARK NEUTRAL*			
24			0	EA	RP47A65H03			331.00
25					PANEL SPLINE .188 DIAM,			
26					2500' ROLL			

27		6162.00	01028767001	00004	3365.62	
28	CTNS	WEIGHT	PACK LIST #	TK CD	TAX AMT	FREIGHT
29						
30						

TOTAL INVOICE AMOUNT 55144.42
 10-93
 P4

FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT

TO: Carol
UTILITY: BST
FROM: Ruth Young (AUDIT MANAGER) Killele (AUDITOR PREPARING REQUEST)
REQUEST NUMBER: 94 DATE OF REQUEST: 10/13/95
AUDIT PURPOSE: Surveillance

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY: 10/18/95 (DATE)
REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE: INCIDENT TO AN INQUIRY
 OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

1. Provide the \$19,409,973 of out of period expense items by year they relate to.
2. Provide proof that the \$1,724,401.14 of revenue adj & the 1993 adj to expense on 1 above has been recorded in an adjusted 1993 surveillance report.
3. Provide proof that the \$5,384,428 of revenue refunds booked did not relate to an ordered refund.

TO: AUDIT MANAGER Ruth Young DATE: 10/18/95

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY found on 10/18/95. Federal Express to Miami on 10/18/95.
- (2) CANNOT BE PROVIDED BY THE REQUESTED DATE BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION, ITEM(S) _____ IS(ARE) PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING. REFER TO RULE 25-22.006, F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Johnny H. Mevies
(SIGNATURE AND TITLE OF RESPONDENT)

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White: Utility Complete and Return to Auditor
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Canary: Utility Retain

10-94 p1
PSC/AFA-6 (Rev 2/95)

3rd generation

FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT

TO: Patti Klein
UTILITY: Southern Bell
FROM: Ruth Young
(AUDIT MANAGER)

Gabriela Leon
(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 45
AUDIT PURPOSE: Surveillance

DATE OF REQUEST: 10/16/95

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY: _____ (DATE) 10/19/95

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

ITEM DESCRIPTION: Sample items 203, 204, 208, 210, 214, 212, 216, 218.

Please provide backup for the calculation of the ratios for reg/nonreg. allocations. Per ABOI, Part 9, section 19, CP03 SP01 is allocated to reg. and nonreg. based on ratios provided on the bill lines printed (B.L.P) file. (Provide all backup necessary to see how these ratios are calculated).

TO: AUDIT MANAGER Ruth Young

DATE: 10/16/95

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY Federal Express to Miami on 10/16/95.
- (2) CANNOT BE PROVIDED BY THE REQUESTED DATE BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION, ITEM(S) _____ IS(ARE) PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 384.183, 386.093, OR 387.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING. REFER TO RULE 25-22.006, F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Charmy H. Menzies-Manager
(SIGNATURE AND TITLE OF RESPONDENT)

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10-95
PSC/AFA-6 (Rev.2/95)

FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT

TO: Tammy Messier
UTILITY: BST
FROM: Ruth Young
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)
DATE OF REQUEST: 10/18/95

REQUEST NUMBER: 96
AUDIT PURPOSE: Sanitation

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

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

ITEM DESCRIPTION:

- Re: BellSouth Visa Card
- 1) What Company is handling the new Visa Credit Cards?
 - 2) Did the allocation of expenses from BSC take into account this new company or division?
 - 3) Have the costs incurred (including salary) to develop this new line of business been segregated? If so, provide detail.
 - 4) Are the costs charged to BSC accounts & allocated to BST?

TO: AUDIT MANAGER Ruth Young

DATE: 10/19/95

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY Said on 10/19/95.
- (2) CANNOT BE PROVIDED BY THE REQUESTED DATE BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION, ITEM(S) _____ IS(ARE) PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 384.183, 386.093, OR 387.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING. REFER TO RULE 25-22.006, F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Tammy A. Messier - Manager
(SIGNATURE AND TITLE OF RESPONDENT)

10-96

DISTRIBUTION:
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Pink: Audit File Copy
Grey: Utility Retain

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