

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

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POSTAL

COMPANY SOUTHERN BELL
TITLE: NET SHARING ADJUSTMENT
PERIOD: TYE 12/31/94
DATE: AUGUST 25, 1995
AUDITOR: RG

W 9/11/95

SHARING CONCEPT - RE. ORDER 20162 PAGES 7-9

The FPSC has calculated a rate of return as a mid-point and generally allowed a 100 basis point zone of reasonableness around that point. Southern Bell filed petitions before the FPSC. The basis premise of the petitions was that the traditional manner of regulation needs to be altered in the light of technological developments and government actions, particularly the the 1984 Bell Systems divestiture. Southern Bell felt that that alteration of the regulatory scheme would alleviate economic disincentives inherent in the rate of return regulation.

The two major disincentives of ROR regulation were the incentive to overinvest and the lack of incentive to innovate, reduce costs and introduce new services.

Disincentive No.1 - Incentive to Overinvest.

The theory is that, because the return is tied to rate base, there is an incentive to increase the rate base in order to increase earnings. In other words, regulated firms have reasons to "goldplate" their physical plant.

Disincentive No. 2 - Lack of Incentive to Innovate, Reduce Costs & Introduce new Services

The theory behind the reduced innovation is that there is no reason for the company to reduce costs and improve productivity when these gains are returned to the ratepayers.

"To alleviate the perceived disincentives of ROR regulation, Southern Bell proposed a "rate of return sharing incentive plan" This plan assumes the 14% - 16% range for return on equity. Under this proposal, earnings above 15% would be split 50/50 between the company and its ratepayers." The FPSC endorsed the sharing concept for Southern Bell and believes that it should encourage efficiency and innovation and provide more incentives to Southern Bell than the present practices of regulation.

ORDER 20162, page 7

Authorized floor	11.50%
Rate Setting Floor	13.20%
Sharing Begins	14.00%
Authorized Ceiling after Sharing	16.00%

"Acceptance of the sharing concept dictates that this Commission set a point at which sharing begins or a sharing threshold. Those earnings between the sharing threshold and the ROE ceiling after sharing make up the zone in which earnings will be divided between the Company's stockholders and ratepayers. One goal in setting the sharing threshold is to encourage efficient performance by Southern Bell. We believe that more efficient operations will result from setting the sharing threshold above the level at which rates are set. This will give the Company a reason to reduce costs and introduce new services in order to reach the sharing threshold. Upon reaching the threshold, fresh incentives occur because the Company shares in earnings after the point. We seek to improve incentives for economic behavior and eliminate the disincentives for uneconomic behavior to encourage the Company to make decisions which are consistent with the best overall interest of the ratepayers."

....."We find that the split should be 60/40 in the ratepayers' favor. We have deliberately tilted the balance in favor of ratepayers because of our inability to precisely identify earnings that result exclusively from productivity improvements generated by Southern Bell. The Company will generally retain earnings caused by external factors with a revenue impact of less than \$3,000,000. For this reason, it is appropriate to allow ratepayers to keep 60% of the benefits of the earnings in the 14 - 16% ROE range. Any and all earnings over 16% after sharing will go to the ratepayers"

"Southern Bell proposed that no earnings be excluded from the splitting the splitting of earnings. We reject this proposal. We believe that it is fair to allow Southern Bell to share only increase earnings that result from the company efforts. We will exclude the following earnings from the splitting process: all rate changes other than regroupings; changes resulting from significant governmental actions, such as tax changes separations changes and depreciation changes, with a minimum impact of \$3,000,000 on revenue requirements; refinancing of higher cost debt instruments and technological changes "

COMPANY: SOUTHERN BELL
 TITLE: NET SHARING ADJUSTMENT
 PERIOD: TYE 12/31/94
 DATE: AUGUST 25, 1995
 AUDITOR: RG

SHARING ADJUSTMENT OF \$10,108,000 TO ALLOWANCE FOR WORKING CAPITAL

The company prepared monthly estimates of their annual earnings to determine the amount of sharing liability that should be accrued monthly. The computations are based on actual results available plus budgeted amounts for the remainder of the year. (See workpaper 25-1/2)

Based on these estimates, the company recorded monthly accruals of \$5 million through October 1994. In October 1994, the company realized that they had overaccrued for the sharing liability, so they did not record an accrual in November, and recorded a credit of \$12 million in December 1994 (reducing the cumulative sharing amount from \$50 million to \$38 million). The 12 month average of the balance accrued for sharing is (\$25,333,333)

ACCRUALS FOR SHARING AMOUNT BOOKED IN 1994

on WP $\frac{25-1}{1}$

MONTH	MONTHLY ACCRUALS BOOKED	BALANCE
January	0	0
February	0	0
March	(\$10,000,000)	(\$10,000,000)
April	\$0	(\$10,000,000)
May	(\$5,000,000)	(\$15,000,000)
June	(\$15,000,000)	(\$30,000,000)
July	(\$5,000,000)	(\$35,000,000)
August	(\$5,000,000)	(\$40,000,000)
September	(\$5,000,000)	(\$45,000,000)
October	(\$5,000,000)	(\$50,000,000)
November	\$0	(\$50,000,000)
December	\$12,000,000	(\$38,000,000)
12 Months Average		(\$25,333,333)

In March 1995, when the company determined that the actual sharing liability for 1994 was \$30,450,000, the company made the following adjustments on their Surveillance Report:

ADJUSTMENT NO. 1

Because the average sharing liability of (\$25,333,333) was used in the computation of the Florida Intrastate Cash Working Capital, an adjustment of \$10,108,000 was made on page 4 of the Surveillance Report to reduce the sharing liability of (\$25,333,333) included in the Allowance for Working Capital to the average balance of actual sharing liability of (\$30,450,000/2) or (\$15,225,000).

	Amount
Avg. of Balance Accrued for Overearnings (Sharing Amt) Included in The Fl. Intrastate Cash Working Capital	\$25,333,333
Avg. of Actual Sharing Amount 3/15/95 (\$30,450,000/2)	(\$15,225,000)
Adj. To Working Capital On The Surveillance Report.	\$10,108,333

25-1
ISPI

ADJUSTMENT NO. 2

In 1994, the sharing accrual of \$38 million was recorded as a debit to Account 5264.9900 Misc. Revenues and a credit to Account 4120 Other Accounts Liability Incentive Regulation.

In March 1995 when the company determined that the actual sharing liability for 1994 was \$30,450,000, the company made an adjustment to increase revenues by \$7,550,000 on page 4 of the Surveillance Report.

Balance of Accrued Sharing Liability	\$38,000,000
Actual Sharing Amount 3/15/95	(\$30,450,000)
Adj. To Revenue On The Surveillance Report.	\$7,550,000

25-1
40 P1
25 p2

This disclosure should be reviewed by staff analyst to determine if the accruals for sharing liability and the actual sharing liability provided by the company appears reasonable.

Net Sharing Adjustment
T/E 12-31-94
PBC

W 9/14/95
RG
8/28/95

Rate Base

Net Sharing Adjustment

Removal of average as booked	25,333
Amount calculated at 3/15/95	(15,225)
Net increase to rate base	<u>10,108</u>

25

Net Sharing Adjustment:

The amounts shown on your workpapers Pages 10-11 are the rate base adjustments to remove the sharing accrual as booked (Page 11), and replace it with the average rate base as if the year-end calculation of \$30,450,000 had been booked prorata during the year (average rate base balance of $\$30,450/2 = 15,225$). The amounts in the "Monthly Accruals" column on Page 11 were booked to Account 5264.9900. The liability was booked to Account 4010.6920 for March through September; the balance was reclassified to Account 4120.8200 in October, and subsequent entries were made to 4120.8200.

Net Sharing Adjustment (cont):

Periodically during the year, we computed an estimate of the annual amount to be paid to ratepayers ("sharing amount"), based on actual results available plus budgeted amounts for the remainder of the year. A copy of these monthly computations are enclosed. (Please note, a separate computation was not prepared each month.) Although the sharing computations varied, a monthly amount of \$5,000 (or \$60,000 on an annual basis) was considered appropriate through October. At that point, expenses were running over-budget, so we did not book anything for November, and booked a credit of \$12,000 in December (reduced the cumulative sharing amount from \$50,000 to \$38,000). When we filed the 1994 Surveillance Report, the sharing amount was determined to be \$30,450, based on actual results through year-end.

25-1
1

Southern Bell

Net Sharing Adjustment

TYE 12-31-94

PBC

W. J. / P. G.
8/28/95

ACCRUALS FOR SHARING BOOKED IN 1994

MONTH	MONTHLY ACCRUALS (AS BOOKED)	BALANCE
JAN	0	0
FEB	0	0
MAR	(10,000,000)	(10,000,000)
APR	0	(10,000,000)
MAY	(5,000,000)	(15,000,000)
JUNE	(15,000,000)	(30,000,000)
JULY	(5,000,000)	(35,000,000)
AUG	(5,000,000)	(40,000,000)
SEPT	(5,000,000)	(45,000,000)
OCT	(5,000,000)	(50,000,000)
NOV	0	(50,000,000)
DEC	12,000,000	(38,000,000)

12-3 P8

12 MONTHS AVERAGE

25 P2 (25,333,333) P1 25-1

The (\$25,333) was used in the per books Cash Working Capital amounts on Page 1, Line 12 of the Florida Surveillance Report. On Page 1A, Line 5 a Net Sharing Adjustment was made to Cash Working Capital. This adjustment was computed by adding the \$25,333 (to remove the effect on the books of the sharing accruals) and subtracting \$15,225. Based on actuals the refund amount is \$30,450. If this was booked evenly throughout the Year the average would be half of this amount or \$15,225 P1

Index

to be calculated by staff

W
9/14/95
RC
9/15/95

PBC

Southern Bell Telephone & Telegraph

Net Sharing Adjustment

MR
8/22/95

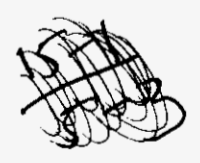
PBC

TYE 7/31/94

ROE Excluding Sharing as Booked		13.47%
Sharing Threshold	(25-1/1-1)	12.00
ROE subject to sharing		1.47%
	(25-1/1-1)	x 40%
BST keeps		.59
		<u>12.80</u>
BST ROE after sharing		12.59%

Sharing which results in
12.59% after sharing for BST

30,450
(25-1/1)



25-1/1

ACTUALS
1994

SOUTHERN BELL TELEPHONE & TELEGRAPH COMPANY
STATE OF FLORIDA

ACTUALS
YEAR: 1994

38,080
- 30,450
7,550

INCOME	COMBINED	INTRASTA	EXCESS REVENUE:
Local Revenues	1,649,045	1,566,397	
Interstate Access Chgs	789,074	0	OVERALL RETURN 8.74%
Intra-LATA Toll	299,185	299,185	ALLOWED AT 12% 8.44%
Miscellaneous	360,474	360,035	EXCESS 0.30%
Uncollectibles	299,868	299,823	
Total Operating Rev	37,100	33,440	
Depreciation Exp	3,269,548	2,451,800	RATE BASE 4,030,815
Other Expense & Taxes	889,417	503,274	12,178
Total Operating Exp	1,881,269	1,470,328	
	2,560,868	1,973,802	
SIT	34,230	18,702	GROSS UP FACTOR 0.597267
FIT	180,782	109,040	EXCESS REVENUE 20,390
Total Income Taxes	204,012	127,742	
Net Operating Income	804,848	350,456	
Commission Adj	xxx	1,715	
Adj Net Operating Inc	xxx	352,171	
RATE BASE			
Plant in Service	9,718,214	7,390,549	
Plant Und Constr-ST	42,811	32,402	
Plant Held Fut. Use	227	173	
Cash	xxx	(119,195)	
Depreciation Reserve	4,298,627	3,273,313	
PSC Rate Base Adj.	xxx	0	
Rate Base	5,482,425	4,030,815	
Cost Free Capital	812,398	645,479	
Rate of Return	xxx	8.7374%	

INTRA PER BOOK	Add Back Sharing	Proforma Adjustment	NET
1,548,847	7,550	0	1,556,397
0	0	0	0
299,185	0	0	299,185
360,035	0	0	360,035
299,823	0	0	299,823
33,440	0	0	33,440
2,444,250	7,550	0	2,451,800
503,274	0	0	503,274
1,470,328	0	0	1,470,328
1,973,802	0	0	1,973,802
0	0	0	0
18,800	102	0	18,702
108,433	2,807	0	109,040
125,033	2,709	0	127,742
345,815	4,841	0	350,456
	0	1,715	1,715
345,815		1,715	352,171
7,373,503	0	17,048	7,390,549
32,402			32,402
173			173
(129,303)	10,108	0	(119,195)
3,262,550		10,763	3,273,313
0		0	0
4,014,225	10,108	6,282	4,030,815
645,479			645,479

25,333
- 15,225

COST OF CAPITAL	CAP STRUCTU	C.S.= RATE BAS	(3) % OF TOTA	(4) COST RATE	(5) WEIGHTED COST	(6) WEIGHTED COST @ 12.0%
SHORT TERM DEBT	188,155	185,235	4.50%	4.3200%	0.1983%	
LONG TERM DEBT	1,114,839	1,097,539	27.23%	7.4400%	2.0259%	
EQUITY	2,018,432	1,987,109	49.30%	12.8000%	8.2121%	5.92%
PREFERRED STOCK	0	0	0.00%	0.0000%	0.0000%	
CUSTOMER DEPOSITS	35,888	35,329	0.88%	8.9400%	0.0611%	
COST FREE CAPITAL	645,479	635,461	15.77%	0.0000%	0.0000%	
JDIC	91,358	89,940	2.23%	10.7644%	0.2400%	0.23%
TOTAL CAPITAL	4,094,149	4,030,815	100.00%		8.7374%	8.44%

12.59
25-1
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INTRA COST RAT	STRUCTURE FORECAST	RATE
SHORT TERM DEBT	188,155	4.3200%
LONG TERM DEBT	1,114,839	7.4400%
EQUITY	1,994,905	
	3,297,899	
COST FREE CAPITAL W/O DEPR	645,479	
JDIC	91,358	
CUSTOMER DEPOSITS	35,888	
ACCRUED DIVIDENDS	23,527	

JDIC COST RATE CALC:		%	COST WEIGHTED	WEIGHTED @ 12%
LTD	1,097,539	35.5807%	7.4400%	2.6472%
EQUITY	1,987,109	64.4193%	12.8008%	8.1172%
TOTAL	3,084,648		10.7644%	10.38%

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ACTUALS 1994		SOUTHERN BELL TELEPHONE & TELEGRAPH COMPANY STATE OF FLORIDA		ACTUALS YEAR: 1994	
COMBINED		INTRASTA	EXCESS REVENUE:		
INCOME					
Local Revenues	1,549,045	1,566,847	OVERALL RETURN	9.19%	
Interstate Access Chgs	788,074	0	ALLOWED AT 12%	8.44%	
Intrastate Access Chgs	299,185	299,185	EXCESS	0.75%	
Intra-LATA Toll	300,474	360,035	RATE BASE	4,045,840	
Miscellaneous	299,668	269,623	GROSS UP FACTOR	0.597267	
Uncollectibles	37,100	33,440	EXCESS REVENUE	50,930	
Total Operating Rev	3,269,546	2,482,250			
Depreciation Exp	689,417	503,274			
Other Expense & Taxes	1,881,269	1,470,328			
Total Operating Exp	2,550,688	1,973,802			
SIT	34,230	19,113			
FIT	189,782	119,554			
Total Income Taxes	204,012	138,668			
Net Operating Income	504,848	369,962			
Commission Adj	xxx	1,715			
Adj Net Operating Inc	xxx	371,897			
RATE BASE					
Plant in Service	9,716,214	7,390,549			
Plant Und Constr-ST	42,811	32,402			
Plant Held Fut. Use	227	173			
Cash	xxx	(103,970)			
Depreciation Reserve	4,298,627	3,273,313			
PSC Rate Base Adj.	xxx	0			
Rate Base	5,462,425	4,045,840			
Cost Free Capital	612,396	645,479			
Rate of Return	xxx	9.1871%			

INTRASTA PER BOOK	Add Back Sharing	Proforma Adjustment	NET
1,548,847	38,000	0	1,586,847
0	0	0	0
299,185	0	0	299,185
360,035	0	0	360,035
269,623	0	0	269,623
33,440	0	0	33,440
2,444,250	38,000	0	2,482,250
503,274	0	0	503,274
1,470,328	0	0	1,470,328
1,973,802	0	0	1,973,802
18,800	513	0	19,113
108,433	13,121	0	119,554
125,033	13,633	0	138,666
345,815	24,367	0	369,982
345,815	0	1,715	1,715
345,815	0	1,715	371,897
7,373,503	0	17,048	7,390,549
32,402			32,402
173			173
(129,303)	25,333	0	(103,970)
3,282,550		10,763	3,273,313
0			0
4,014,225	25,333	6,282	4,045,840
645,479			645,479

COST OF CAPITAL	CAP STRUCTU	C.S. = RATE BAS	(3) % OF TOTA	(4) COST RATE	(5) WEIGHTED COST	(6) WEIGHTED COST @ 12.0%
SHORT TERM DEBT	188,155	185,935	4.59%	4.3200%	0.1983%	
LONG TERM DEBT	1,114,839	1,101,884	27.23%	7.4400%	2.0259%	
EQUITY	2,016,432	1,994,815	49.30%	13.4870%	8.6491%	5.92%
PREFERRED STOCK	0	0	0.00%	0.0000%	0.0000%	
CUSTOMER DEPOSITS	35,888	35,483	0.88%	6.9400%	0.0611%	
COST FREE CAPITAL	645,479	637,862	16.77%	0.0000%	0.0000%	0.23%
JDIC	91,358	90,280	2.23%	11.3354%	0.2526%	8.44%
TOTAL CAPITAL	4,094,149	4,045,840	100.00%		9.1871%	

73.47
25-1
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CAPITAL STRUCTURE	INTRASTA FORECAST	COST RATE
SHORT TERM DEBT	188,155	4.3200%
LONG TERM DEBT	1,114,839	7.4400%
EQUITY	1,994,905	
	3,297,899	
COST FREE CAPITAL W/O DEPR		645,479
JDIC		91,358
CUSTOMER DEPOSITS		35,888
ACCRUED DIVIDENDS		23,527

JDIC COST RATE CALC:	%	COST	WEIGHTED
LTD	1,101,884 35.5807%	7.4400%	2.6472%
EQUITY	1,994,815 64.4193%	13.4870%	8.6862%
TOTAL	3,096,300	11.3354%	10.38%

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Sharing as Noted

ACTUALS			ACTUALS	
1994			YEAR: 1994	
SOUTHERN BELL TELEPHONE & TELEGRAPH COMPANY STATE OF FLORIDA				
	COMBINED	INTRASTA	EXCESS REVENUE:	
INCOME				
Local Revenues	1,549,045	1,548,847		
Interstate Access Chgs	788,074	0	OVERALL RETURN	8.64%
Intrastate Access Chgs	299,185	299,185	ALLOWED AT 12%	8.44%
Intra-LATA Toll	360,474	360,035	EXCESS	0.20%
Miscellaneous	299,868	269,823		
Uncollectibles	37,100	33,440	RATE BASE	4,020,507
Total Operating Rev	3,259,546	2,444,250		8,189
Depreciation Exp	609,417	603,274	GROSS UP FACTOR	0.697267
Other Expense & Taxes	1,881,299	1,470,328	EXCESS REVENUE	13,711
Total Operating Exp	2,560,866	1,973,802		
SIT	34,230	18,800		
FIT	169,762	106,433		
Total Income Taxes	204,012	125,033		
Net Operating Income	504,848	345,815		
Commission Adj	xxx	1,715		
Adj Net Operating Inc	xxx	347,330		
RATE BASE				
Plant In Service	9,718,214	7,390,549		
Plant Und Constr-ST	42,811	32,402		
Plant Held Fut. Use	227	173		
Cash	xxx	(129,303)		
Depreciation Reserve	4,298,627	3,273,313		
PSC Rate Base Adj.	xxx	0		
Rate Base	5,462,425	4,020,507		
Cost Free Capital	812,398	645,479		
Rate of Return	xxx	8.6390%		

INTRA PER BOOK	Add Back Sharing	Proforma Adjustment	NET
1,548,847	0	0	1,548,847
0			0
299,185	0	0	299,185
360,035	0	0	360,035
269,823	0	0	269,823
33,440	0	0	33,440
2,444,250	0	0	2,444,250
603,274	0	0	603,274
1,470,328	0	0	1,470,328
1,973,802	0	0	1,973,802
18,800	0	0	18,800
106,433	0	0	106,433
125,033	0	0	125,033
345,815	0	0	345,815
	0	1,715	1,715
345,815		1,715	347,330
7,373,503	0	17,048	7,390,549
32,402			32,402
173			173
(129,303)	0	0	(129,303)
3,282,550		10,763	3,273,313
0			0
4,014,225	0	6,282	4,020,507
645,479			645,479

COST OF CAPITAL	CAP STRUCTU	C.S.= RATE BAS	(3) % OF TOTA	(4) COST RATE	(5) WEIGHTED COST	(6) WEIGHTED COST @ 12.0%
SHORT TERM DEBT	188,155	184,771	4.50%	4.3200%	0.1983%	
LONG TERM DEBT	1,114,839	1,094,788	27.23%	7.4400%	2.0259%	
EQUITY	2,018,432	1,982,128	49.30%	12.4066%	8.1164%	5.92%
PREFERRED STOCK	0	0	0.00%	0.0000%	0.0000%	
CUSTOMER DEPOSITS	35,886	35,241	0.88%	8.9400%	0.0811%	
COST FREE CAPITAL	645,479	633,868	15.77%	0.0000%	0.0000%	
JOIC	91,358	89,715	2.23%	10.8394%	0.2373%	0.23%
TOTAL CAPITAL	4,094,149	4,020,507	100.00%		8.6390%	8.44%

CAPITAL STRUCTURE FORECAST	INTRA	COST RATE
SHORT TERM DEBT	188,155	4.3200%
LONG TERM DEBT	1,114,839	7.4400%
EQUITY	1,994,905	
	3,297,899	
COST FREE CAPITAL W/O DEPR		645,479
JOIC		91,358
CUSTOMER DEPOSITS		35,886
ACCRUED DIVIDENDS		23,527

JOIC COST RATE CALC:		%	COST WEIGHTED	WEIGHTED @ 12%
LTD	1,094,788	35.5807%	7.4400%	2.6472%
EQUITY	1,982,128	64.4193%	12.4066%	7.9922%
TOTAL	3,076,912		10.8394%	10.38%

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days after approval of this STIPULATION AND AGREEMENT by the FPSC. The revenue reduction resulting from implementation of the Lifeline Tariff shall be counted as part of the \$49 million revenue reduction set forth in Paragraph 6 above.

13. The PARTIES agree that no later than October 1, 1994, SOUTHERN BELL shall implement a service guarantee rebate plan which provides a \$25.00 rebate to any residence customer and \$100 to every business customer who tells a SOUTHERN BELL employee that he or she is dissatisfied in connection with installation or maintenance service provided to that customer by SOUTHERN BELL. If SOUTHERN BELL disputes the reasonableness of a customer's claim of dissatisfaction and thus that customer's eligibility for a rebate, the FPSC, at the request of SOUTHERN BELL or the customer, shall determine the customer's eligibility for such rebate. In the event of a natural disaster, SOUTHERN BELL shall notify the FPSC that it has suspended the service guarantee plan during the pendency of such disaster.

14. SOUTHERN BELL shall, by April 1, 1994, increase its outside plant forces by at least 275 people above the number of employees in those positions as of January 1, 1993.

15. The PARTIES agree that, as a consequence of the terms of this STIPULATION AND AGREEMENT, SOUTHERN BELL's return on equity for 1993 shall be capped at 10.8%. The PARTIES further agree that for calendar year 1994, sharing shall begin at 12% $\frac{25-1}{1-1}$ return on equity with an after-sharing cap of 14% return on equity. Amounts shall be shared as follows: 60% refunded to the

Southern Bell

Computation of Annual Sharing Amt and Monthly Accrual

TYE 12-31-95

POC

WJH
8/30/95

March 1994
Projection of 1994 Intrastate Results

		Sharing (Mil)
Budget ROE (Budget Before Sharing)	14.03%	\$ 41.4 ✓
Proformas:		
1) Achieved "stretch" - Actual per books expense less than budget 6,232/34,000	448,123 -44,953 6,230	0.18%* 3.7
2) Stretch for remainder of year (Budgeted as extraordinary) 26,237/34,000		0.77% 15.7
3) Expected Revenues in excess of budget Achieved: 8,127/34,000		0.24% 4.9
4) Remainder of excess revenues for year 19,990/34,000	(1,872) + 10,000 = 8,122	0.59% 12.0
5) Increased intrastate operating expense for budget months based on actual YTD separations factors budget 1,360,653 revised 1,366,144 diff 5,491		-0.16% -3.2
6) Budgeted Commission Adjustments 529 Revised Commission Adjustments (410) Diff (939)	(939)/34,000	-0.03% -0.6
7) Difference for Revised Rate Base and Capital	-0.03%	0.14% 2.8
Revised ROE	15.60	15.76% \$ 76.7

Accrued March, 1994

10.0

Accrued May, 1994

5.0

The Accrued amt per Sharing Amt. $76,700,000 / 12 = 6,390,847$
The company did not book accruals for 1/94 + 2/94. In 3/94 they
booked an accrual for \$4,000,000

revised commission on wr 25-1/2-1

										25-1
										2

COMPANY
TITLE
PERIOD:
DATE:
AUDITOR:
WP:

SOUTHERN BELL
NET SHARING ADJUSTMENT
TYE 12/31/94
AUGUST 31, 1995
RAYMOND GRANT
25-1/2

		3/94 PROJECTED	3/94 REVISED PROJECTED
Budget ROE (Budget Before Sharing)		\$41,400,000	\$41,400,000
Stretch For Remainder of Year	(\$6,232/\$34,000)	0.18%	0.18%
Divided By: Sharing ROE %	$\frac{25-1}{2-2}$ P1	3.76% (A)	3.76%
% Increase in Projected Sharing Amount		4.79%	4.79%
Times *			
Revised Projected Annual Sharing Amount	(B)	\$76,700,000	\$76,700,000
Adjustment to Budgeted sharing Amt.		\$3,671,809 (WP25-1/2)	\$3,671,809
Expected Revenues In Excess Of Budget	(\$26,237/\$34,000)	0.77%	0.77%
Divided By: Sharing ROE %	$\frac{25-1}{2-2}$ P1	3.76% (A)	3.76%
% Increase in Projected Sharing Amount		20.48%	20.48%
Times *			
Revised Projected Annual Sharing Amount	(B)	\$76,700,000	\$76,700,000
Adjustment to Budgeted sharing Amt.		\$15,707,181 (WP25-1/2)	\$15,707,181
Remainder of Revenues in Excess of Budget	(\$8,128/\$34,000)	0.24%	0.24%
Divided By: Sharing ROE %	$\frac{25-1}{2-2}$ P1	3.76% (A)	3.76%
% Increase in Projected Sharing Amount		6.38%	6.38%
Times *			
Revised Projected Annual Sharing Amount	(B)	\$76,700,000	\$76,700,000
Adjustment to Budgeted sharing Amt.		\$4,895,745 (WP25-1/2)	\$4,895,745
Remainder of Excess Revenues for Year	(\$19,990/\$34,000)	0.59%	0.59%
Divided By: Sharing ROE %	$\frac{25-1}{2-2}$ P2	3.76% (A)	3.76%
% Increase in Projected Sharing Amount		15.69%	15.69%
Times *			
Revised Projected Annual Sharing Amount	(B)	\$76,700,000	\$76,700,000
Adjustment to Budgeted sharing Amt.		\$12,035,372 (WP25-1/2)	\$12,035,372
Increased Intrastate Operating Expense For Budget Months	(\$5,491/\$34,000)	-0.16%	-0.16%
Divided By: Sharing ROE %	$\frac{25-1}{2-2}$ P2	3.76% (A)	3.76%
% Increase in Projected Sharing Amount		-4.26%	-4.26%
Times *			
Revised Projected Annual Sharing Amount	(B)	\$76,700,000	\$76,700,000
Adjustment to Budgeted sharing Amt.		(\$3,263,830) (WP25-1/2)	(\$3,263,830)
Revised Commission Adj. Less Than Budgeted Adj.	* (-\$939/\$34,000)	-0.03%	-0.03%
Divided By: Sharing ROE %		3.76% (A)	3.76%
% Increase in Projected Sharing Amount		-0.80%	-0.80%
Times *			
Revised Projected Annual Sharing Amount	(B)	\$76,700,000	\$76,700,000
Adjustment to Budgeted sharing Amt.		(\$611,968) (WP25-1/2)	(\$611,968)
Difference For revised rate Base & Capital		0.14%	-0.03%
Divided By: Sharing ROE %		3.76%	3.76%
% Increase in Projected Sharing Amount		3.72%	-0.80%
Times *			
Revised Projected Annual Sharing Amount	(B)	\$76,700,000	\$76,700,000
Adjustment to Budgeted sharing Amt.		\$2,855,851 (WP25-1/2)	(\$611,968)
Revised Annual Projected Sharing Amount 3/94		\$76,690,160	\$73,222,340
Monthly Accrual - 3/94 (\$76,690,160/12)		\$6,390,847	\$6,101,862

Revised ROE - Allowed Rate = Sharing %
15.76% - 12% = 3.76%

25-1
2-1

4) Remainder of excess revenues for year

Total 28,117 less Jan-Mar of 8,127 = 19,990

(P1)

25-1
2-1

5) Increased intrastate operating expense for budget months based on actual YTD separations

(for Apr-Dec)

Budget 1,810,193 - 1,359 = 1,808,834

less Jan-Mar (from 1 above) - 448,183

(P1)

1,360,651 See Page 3

25-1
2-2
1

25-1
2

25-1
2-2
2

revised 1,809,134 - 1,039 = 1,808,095

less Jan-Mar (from 1 above) (P1) - 441,951

1,366,144 See Page 4

25-1
2

Budgeted
Revised

(A) → 1,366,144
(B) → 1,360,651
5,493

25-1
2-1

GE: 3.2
 OK: FR INTRASTATE
 ALE: \$000

FR 1 INCOME STATEMENT (BSCorp Reporting)
 HYPOTHETICAL OUTLOOK - P9324a1
 FLORIDA

DATE: 04/21/94
 TIME: 2:56 PM
 RPT#: CBS00111

	JAN 1994	FEB 1994	MAR 1994	APR 1994	MAY 1994	JUN 1994	JUL 1994	AUG 1994	SEP 1994	OCT 1994	NOV 1994	DEC 1994	TOT 1994
Local Service Revenue	127813	124638	124488	125593	126133	126882	126480	127149	127704	128428	129100	129523	1523931
Network Access - Interstate													
Network Access - Intrastate	25781	26317	26855	26645	25411	25205	20432	21768	22732	20606	22170	21413	283335
Long Distance Revenue	31280	30719	31448	30585	30796	30360	30446	31430	30691	30832	31365	30911	370863
Other Miscellaneous Revenue	25864	25837	25956	26574	26635	26472	26596	26410	26594	27122	27454	27374	318884
Assets: Uncollectible Revenue	2951	2953	2970	2972	2981	2978	2989	3005	3001	3085	3108	3108	36101
TOTAL OPERATING REVENUES	207787	204558	203777	206425	205994	205941	200965	203752	204720	203903	206981	206113	2460912
Network Support Expense	499	501	511	480	468	487	423	442	534	418	407	365	5534
General Support Expense	10868	8352	9164	10901	8429	8957	10282	9084	8634	10068	8833	7937	111508
Central Office Switching Expense	4432	5373	4865	4585	6692	7545	6455	5668	5735	5386	6266	5469	68472
Generator Systems Expense	162	164	144	165	187	204	178	163	165	154	177	158	1980
Central Office Transmission Expense	3160	3059	3491	3155	3274	3298	3250	3333	3259	3133	3178	3060	38650
Information Origination/Term. Expense	2490	2422	2628	2478	2560	2579	2582	2691	2638	2479	2562	2607	30716
Facilities & Wire Facilities Expense	13157	12711	13770	13114	13565	13841	13763	14350	14216	13370	13867	14166	163890
Lease Property, Plant & Equip Expense	289	327	352	355	394	383	365	410	387	369	384	373	4388
Network Operations Expense	17877	17490	18187	17802	18229	18321	18348	18721	18591	17869	18211	18487	218134
Depreciation and Amortization Expense	43848	44553	44628	44290	44429	44847	44696	44941	45366	45536	45441	45800	538374
Customer Operations	28011	26549	28598	27937	27279	28736	27885	27361	27130	28225	27028	27106	331845
Corporate Operations	21376	27734	26804	25315	26341	16970	26217	22385	27607	22654	22802	30498	296702
TOTAL OPERATING EXPENSES	146147	149233	153142	150557	151867	146169	154445	149548	154262	149661	149157	156024	1810193
NET OPERATING REVENUES	61639	55324	50635	55867	54146	59772	46520	54204	50458	54242	57823	50089	650719
Other Oper. Inc. and Exp. (Net)	113	113	113	113	113	113	113	113	113	113	113	113	1359
Federal Income Taxes - Operating	11882	9716	8243	9910	9326	11354	6762	9288	8112	9317	10610	8086	112605
State Income Taxes - Operating	2252	2232	1994	2228	2181	2408	1945	2351	2211	2248	2545	2127	26722
Other Operating Taxes	11814	11778	11786	11759	11716	11629	11556	11627	11611	11575	11660	11669	140159
TOTAL OPERATING TAXES	25947	23726	22024	23897	23223	25391	20262	23266	21934	23148	24815	21862	279487
OPERATING INCOME	35805	31711	28724	32083	31037	34494	26371	31051	28637	31215	33121	28340	372591
Non-Operating Inc. and Exp. (Net)	-751	-660	-563	-571	-834	-540	-826	-793	-645	-675	-3202	-549	-10608
Non-Operating Income Taxes	-368	-332	-292	-303	-394	-284	-392	-380	-321	-338	-1310	-298	-5011
Non-Operating Other Taxes													
INCOME BEFORE INTEREST DEDUCTIONS	35422	31383	28453	31815	30598	34237	25937	30638	28313	30878	31230	28089	366994
Interest and Related Items	8800	8685	9043	8684	8713	9036	8723	8708	9099	8850	8801	8970	106112
INCOME AFTER INTEREST DEDUCTIONS	26622	22699	19410	23131	21884	25201	17214	21930	19214	22028	22429	19119	260882
Extraordinary Items													
NET INCOME	26622	22699	19410	23131	21884	25201	17214	21930	19214	22028	22429	19119	260882
Average Common Equity	1969759	1969826	1969421	1967484	1966024	1963282	1958209	1954431	1953911	1954713	1953768	1951266	1961001
Return to Avg. Common Equity Capital	16.23	13.83	11.83	14.11	13.36	15.41	10.55	13.47	11.81	13.53	13.78	11.76	13.30
Income Available for Return	33986	30004	26735	30456	29138	20343	24504	29159	20396	29494	29749	20455	324420
Average Total Capital	3366664	3349737	3353452	3351079	3329150	3331035	3332378	3311832	3313293	3309927	3290196	3308923	3328972
Return on Average Total Capital	12.12	10.75	9.57	10.91	10.51	7.33	8.83	10.57	7.39	10.70	10.85	7.42	9.75

Σ (A) 4/94 - 12/94 = 207,790

NOT FOR USE OR DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

Budgeted Income Statement B3 Corp
 Southern Bell
 Page 12

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4/11/95
 RC
 9/5/95

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 25-1
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25-1
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 4-1

BELLSOUTH TELECOMMUNICATIONS, INC.
 FLORIDA
 INTRASTATE INCOME AND EXPENSE DETAIL
 12 MOS ENDING DECEMBER 1994
 (\$000)

OPERATING REVENUES	Jan Actual	Feb Actual	Mar Actual	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL
1 Local Service Revenue	130,204	130,006	126,867	128,419	128,950	129,708	129,306	129,975	130,529	131,253	131,925	132,348	1,589,499
2 Network Access Revenue	27,773	25,672	28,683	27,199	25,965	25,759	20,966	22,322	23,287	21,161	22,725	21,968	289,500
3 Long Distance Revenue	30,762	24,558	32,023	30,294	30,505	30,069	30,155	31,139	30,400	30,541	31,074	30,620	362,140
4 Miscellaneous Revenue	25,779	25,038	15,758	25,706	25,767	25,604	25,728	25,542	25,726	26,254	26,586	26,503	289,991
5 Uncollectible Revenue - DR	2,952	2,965	2,837	2,972	2,981	2,978	2,989	3,005	3,001	3,085	3,108	3,108	36,101
6 OPERATING REVENUE	211,506	202,289	200,394	208,646	208,215	208,182	203,186	205,973	206,941	206,124	209,202	208,331	2,479,029
$\frac{25-1}{2-2}$													
OPERATING EXPENSES													
7 Plant Specific Operations Expense -													
8 Network Support Expense	16	222	695	486	474	494	429	448	542	423	413	371	5,013
9 General Support Expense	8,266	9,044	9,914	10,944	8,484	9,236	10,323	9,123	8,672	10,109	8,871	7,972	110,938
10 Central Office Switching Exp	5,235	6,771	10,270	4,778	6,871	7,504	6,538	5,895	6,106	5,508	6,231	5,574	77,098
11 Operator System Expense	(227)	221	96	128	164	175	155	141	148	134	151	138	1,424
12 Central Ofc. Transmission Exp	2,760	2,832	3,150	3,077	3,193	3,217	3,170	3,251	3,178	3,056	3,069	2,984	36,987
14 Inf. Orig./Term. Expense	2,677	2,318	3,090	2,423	2,502	2,521	2,524	2,630	2,578	2,423	2,505	2,548	30,679
14 Cable and Wire Facilities Exp	15,126	14,234	15,238	13,292	13,748	14,028	13,949	14,544	14,408	13,651	14,055	14,958	170,530
15 Plant Nonspecific Operations Exp -													0
16 Other Prop. Plant. & Equip. Exp.	429	(390)	304	364	405	393	374	420	398	379	395	383	3,654
17 Network Operations Expense	15,398	16,301	16,919	17,851	18,297	18,391	18,419	18,802	18,868	17,930	18,280	18,562	213,818
18 Depr. & Amortization Expenses	43,424	43,637	43,457	44,154	44,296	44,715	44,588	44,837	45,269	45,432	45,324	45,878	534,811
19 Customer Operations Expense -	30,432	29,845	32,386	28,328	27,761	30,375	28,532	27,733	27,518	28,737	27,484	27,348	346,550
20 Corporate Operations Expense -	17,464	19,318	21,261	25,132	26,116	17,280	25,994	22,342	27,298	22,600	22,562	30,058	277,423
21 TOTAL OPERATING EXPENSE	141,029	144,353	156,600	151,167	152,291	148,329	154,985	149,906	154,780	150,280	149,370	155,974	1,809,134
$\frac{25-1}{2-2}$													
22 Other Oper. Inc. & Exp. (Net)	26	1	2	112	112	112	112	112	112	112	112	112	1,039
23 Federal Income Taxes - Operating	14,914	10,811	5,773	8,217	8,257	8,833	8,104	8,615	7,113	8,298	8,871	8,088	105,702
24 State Income Taxes - Operating	2,624	2,037	1,068	2,024	1,984	2,009	1,777	2,129	1,870	2,034	2,301	1,927	23,699
25 Other Operating Taxes	11,849	11,835	11,833	11,856	11,825	11,745	11,675	11,738	11,725	11,691	11,766	11,755	141,303
26 TOTAL OPERATING TAXES	29,387	24,683	18,694	22,837	22,066	22,582	19,556	22,482	20,808	22,023	24,038	21,748	270,904
30 NET OPERATING INCOME	41,178	33,254	25,102	34,754	33,970	37,363	28,747	33,637	31,465	33,933	35,906	30,721	400,030

E A

4/94 - 12/14

198,140

$\frac{25-1}{2-2}$
4-1

Page 4

BellSouth Telecommunications, Inc. - Incomes & Exp. Detail 1.
 9/15/95
 RC
 9/5/95
 1/5
 12-31-94
 Sullivan Bell
 1/5

$\frac{25-1}{2-2}$

Southern Bell

Instate Achieved Adjustment

TYE 12-31-94

PBC

W

9/14/95

RG

9/5/95

Page 5

FLORIDA PUBLIC SERVICE COMMISSION
TELEPHONE EARNINGS SURVEILLANCE REPORT

Page 2A
3 of 3

Company : Southern Bell Tel. & Tel. Co.
12 Months Ended : February 28, 1994

	(1)	(2)	(3)	(4)	(5)
ADJUSTMENTS TO NET OPERATING INCOME				Total	
INTRASTATE OPERATING TAXES	Federal	State	Other Taxes	Operating	NOI
(000)	Income Tax	Income Tax		Taxes	
1. Total Instate Taxes per Books	\$92,734	\$24,892	\$135,761	\$253,187	\$345,747
INTRASTATE ACHIEVED ADJUSTMENTS					
OUT OF PERIOD ADJUSTMENTS:					
2. Rev & Sett (incl Co)	1,724	288	69	\$2,079	\$3,202
3. Expenses	2,849	474	0	3,323	5,291
4. MR & FR Taxes	(5,454)	(756)	1,765	(4,445)	4,445
5. Other Out of Period Revenue	(1,556)	(259)	(120)	(1,937)	(2,895)
6.					
7.					
8.					
9. Settlement - Bond Refinancing	(7,783)	(1,294)		(9,077)	(14,453)
10. Bond Refinancing	(57)	(10)	(2)	(69)	(107)
11. Other Reg/Non-reg Adjustments	(3,368)	(544)	8	(3,822)	1,894
12. Yellow Page Profits	0	0	0	0	0
13. Gains on Sales of Property	(143)	(23)	(2)	(168)	(266)
14. Income Related to Temp Cash Inv	100	18	4	120	185
15. Interest Reconciliation	3,008	500		3,508	(3,508)
16. Interest Imputation	(970)	(161)		(1,131)	1,131
17. ENFIA				0	0
18. Lobbying Expense	123	21		144	229
19. Corporate Advertising Expense	28	5		33	53
20. Abandoned Projects	(157)	(26)		(183)	(291)
21. Casualty Expense	54	9		63	101
22. Selloore Dividends	63	14		97	747
23. Telephone Franchise Requirement				0	0
24. Other Regulatory Adjustments	794	132		926	1,474
25. Total Accounting Adjustments, Instate Achieved	(\$10,745)	(\$1,816)	\$1,722	(\$10,839)	(\$2,769)
26. Total Achieved Instate Taxes	\$81,989	\$23,076	\$137,483	\$242,548	\$342,978

Commission Adj. = (252) ÷ .61425 = (410)

25-1
2

see worksheet 25-1/2-2/3-1 p1-p4 for explanation for the instate adjustments above.

25-1
2-2
3

FPSC Docket 920260-TL
FPSC Audit of 1994
Request No. 7

Southern Bell
Intrastate Rate Base Adjustments

1. Bellcore Investment & Dividend:

An adjustment to include Florida's share of the Bellcore dividend in income and Bellcore investment in rate base was previously included in the BellSouth Services, Inc. adjustments on the Company's Surveillance Reports. Since the corporate reorganization effective January 1, 1992, Bellcore stock is owned directly by BellSouth Telecommunications, Inc. Therefore, for 1992 and forward, a specific adjustment for the Bellcore dividend and investment is required.

2. Excess Plug-In Units:

This adjustment reduces rate base for the excess inventory of plug-in units over a 30-days supply on hand.

3. WECO Tax Credits:

Per Docket No. 820376-TP, Rule No. 25-14.010, the Florida Commission requires deferred taxes on intercompany transactions to be treated as zero cost capital instead of as a rate base reduction. To comply, this adjustment: (a) restores the original surviving Western Electric Company (WECO) taxes to plant accounts, (b) establishes a deferred tax account balance representing the unamortized WECO tax, and (c) adjusts the depreciation reserve by the cumulative WECO tax restoral.

2875

FPSC Audit of 1994
Request No. 7Southern Bell
Intrastate Net Operating Income Adjustments

1. Out-of-Period Revenue and Settlements (Independent Company):
This adjustment is made to exclude revenue and settlement amounts with independent companies budgeted for the test year that are applicable to prior periods.
2. Yellow Page Profits:
Per FPSC Rule No. 25-4.0405, a computation is made to determine whether any directory advertising revenues are required to be excluded from regulated income. Because 1994 gross profits were less than the 1982 adjusted amount, no adjustment is required.
3. Net Gains on Sale of Property:
In Docket No. 820294, Order No. 12221, the Florida Commission (FPSC) ruled that the net gain on sales of property upon disposition should be recorded above the line for rate making purposes. The FPSC determined that a five year average was appropriate to smooth out the erratic nature of these sales. This adjustment is made to comply with the FPSC order.
4. Income Related to Temporary Cash Investments:
This adjustment is in compliance with Docket No. 820294, Order No. 12221, in which the FPSC ruled that interest income related to temporary cash investments should be moved above the line for rate purposes.
5. Interest Reconciliation & AFUDC Debt:
This adjustment is made to reconcile booked interest to the interest calculated on the debt components of capital structure. The adjustment is for the tax effect of the difference in the interest amounts.
6. Interest Imputation:
This adjustment imputes a hypothetical interest amount and resulting tax savings to the investment credit component of capital structure. The unamortized investment tax credit component is multiplied by the weighted cost of long term debt to determine the interest portion and then the appropriate tax factors are applied to determine the tax impact. This adjustment is in accordance with prior Commission treatment for this issue.

FPSC Audit of 1994
Request No. 7Southern Bell
Intrastate Net Operating Income Adjustments7. Lobbying Expense:

In several orders (No. 7926, No. 10449, and No. 12221) the FPSC has disallowed lobbying expense for rate making purposes. Lobbying expense incurred by Florida employees, or allocated to Florida from Southern Bell Headquarters is booked below the line to Account 7370 to the extent it meets the Part 32 Uniform System of Accounts definition of lobbying. However, to meet the more stringent FPSC disallowances, this adjustment is made to move additional amounts out of regulated expense for state purposes. In addition, the Florida intrastate portion of lobbying or legislative liaison expenses included in billings from BellSouth Corporation, BellSouth Communications, Inc. or Bellcore are removed from regulated expenses as part of Other Regulatory Adjustments, Line No. 23.

8. Corporate Advertising Expense:

This adjustment removes corporate advertising expenses incurred by Southern Bell from regulated expense per FPSC rulings in Docket No. 820294-TP. In addition, corporate advertising expense included in billings from BellSouth Corporation, BellSouth Business Systems, Inc. or Bellcore are removed from regulated expense as part of Other Regulatory Adjustments, Line No. 23.

9. Abandoned Projects:

Abandoned projects in Docket No. 820294-TP and Docket No. 880069-TL were treated as an allowable expense for rate purposes. The purpose of this adjustment is to move expenses recorded below the line into regulated expense for rate purposes.

10. Other Regulatory Adjustments:

The purpose of this adjustment is to remove from regulated expense certain costs included in billings from BellSouth Corporation, BellSouth Business Systems, Inc. and Bellcore. The items being removed are not separately billed by these affiliates, but rather are included in overheads. Adjustments are made for the Florida intrastate portion of contributions, social and service membership dues, BellSouth Classic expense, Olympics expense, lobbying/legislative liaison expenses, and corporate advertising.

COMPANY: SOUTHERN BELL
 TITLE: COMPUTATION SUPPORTING SHARING ACCRUAL
 AUDITOR: RAYMOND GRANT
 DATE: 9-11-95
 WP:

The company revised their projections for intrastate taxes for 4/94 - 12/94.

Revised Intrastate Tax Projection	\$201,420
Intrastate Tax Projection	\$198,140

Additional Intrastate Taxes	\$3,280
	=====

The adjusted NOI of \$412,957 used to compute the rate of return was revised to reflect projected additional intrastate taxes of \$3,280. The company's calculation is presented below.

	NOI	Tax Adj	Revised
NOI Per Books	\$400,030	(\$3,280)	\$396,750
Adjustments:			
NOI Effect of Common Adjustment	(\$252)		(\$252)
NOI Effect of the Stretch	\$16,116		\$16,116
NOI Effect of the Stretch	\$6,063		\$6,063
	-----	-----	-----
	\$421,957	(\$3,280)	\$418,677
Acheived Rate Base	\$4,098,130		

Handwritten calculation: $\frac{25-1}{2-2} = 4-1$

The rate of return is computed as follows:

NOI	\$421,957	10.30%
Rate Base	\$4,098,130	

Handwritten calculation: $\frac{25-1}{2-2} = 4-1$

The revised rate of return was computed using the NOI adjusted for the projected additional taxes.

NOI	\$418,677	10.22%
Rate Base	\$4,098,130	

The revised NOI was inserted into the company's Rate Base program and a revised ROE of 15.6% was developed.

According to the company, proforma adjustments on No 1 through 6 on the schedule of interstate sharing liability are constant, and would not change as a result of the adjustment to NOI. Adjustment No. 7 (Difference for Revised Rate Base & Capital) was adjusted for the difference between the ROE of 15.76% and the revised ROE of 15.6%.

Revised ROE	15.60%
ROE	15.76%

Revised ROE for Adj. #7	-0.16%
Adj #7 % ROE On Wp 25-1/2	0.14%

Revised % Amt to Be Used for Adj #7, ROE % Per Staff	-0.02%
% Used On Adj. #7 Per Company (wp25-1/2)	-0.03%

Difference Immaterial Pass On Adjustment	0.01%
	=====

The monthly accrual per the sharing amount on workpaper 25-1/2 is (\$76,700,000/12) or \$6,390,847. Using the .03% revised for the projected additional taxes, the monthly accrual per the sharing amount is \$6,101,862. The company accrued \$5,000,000 monthly. Since the company accrued less than the projected amount and the revised projected sharing liability, the difference of .01% above is insignificant.

Handwritten calculation: $\frac{25-1}{2-2} = 4$

Southern Bell

Back up Supporting Add to Proj Sherm's Amt
TYE 12-31-94

W/9/95
9/15/95
9/12/95

PRC

March actuals - Revised

25-1/2
2-2
4-1
3

Revenue
overruns

Combined Series - Apr-Dec	1993 ¹ Com. Rep.	Budget	Actual	Revenue overruns
FIT 111,104	114,670	70,254	+6,525 = 76,779	
SIT 29,077	29,810	17,700	+1,081 = 18,781	
Other 131,786	131,008	105,599	+261 = 105,860	
	271,967			201,420 (A)

25-1
2-2
4-1
3

many revised 9%
99.41%

25-1
2-2
4-1
2

Actual assumed 3/94 Proj.

FIT	74,204
SIT	18,150
Other	105,786

Total 198,140 (B)

25-1
2-2
1

* Revise Intra taxes

201,420 (A)
-198,140 (B)

25-1
2-2
4

add intra taxes 3,280

Mar. Proj. NOI 421,957

Less Add. Intra taxes - 3,280

Revised NOI 418,677

25-1
2-2
4

A/R

10.22%

Approx. ROE

15.60%

25-1
2-2
4

* 3/94 Revised to reflect a better or more precise projection.

** See esp 25-1/2-2/4-1/2 for revised %

25-1
2-2
4-1

Year 1994

Revised

1. Per Booked NOI	25-1/2-2/4	400,030	<3285> (21)	396,750
NOI Eff. of Comm. Adj.		(252)	(Feb. 94 S.R.)	
NOI Eff. of Stretch	26,237	16,116		
NOI Eff. of Acc. for Shar.		6,063		
2. Adj. Ach. NOI		421,957		417,617
3. Adj. Ach. Rate Base		4,098,130	(Feb. 94 S.R.)	
4. R/R		10.30% 10.4		10.27% 10.4
5. ROE		15.76% 15.7		15.60%

ROE ^{at 3/4r}
 Perked ROE
 Difference
 Per Perket. 3/94
 Difference Immet. ~~Per~~

15.76%	}	25-1 2-2 4
15.60		
16%		
114		
<u>102%</u>		

See workpaper 25-1/2-2/4 for explanation on how this worksheet was compiled.

* - Recalculated by Stell

* Recompiled by Company.

SE: J.2
 MK: FR
 LE: \$000

FR 1 (INCOME STATEMENT - sCorp Reporting)
 HYPOTHETICAL OUTLOOK - P9324a1
 FLORIDA

TE: 04/21/94
 TIME: 2:55 PM
 RPT#: CBS00111

	JAN 1994	FEB 1994	MAR 1994	APR 1994	MAY 1994	JUN 1994	JUL 1994	AUG 1994	SEP 1994	OCT 1994	NOV 1994	DEC 1994	TOI 1994
al Service Revenue	127813	124638	124488	125593	126133	126882	126480	127149	127704	128428	129100	129523	1523931
ork Access - Interstate	63618	64686	64447	64997	62542	58588	61730	63346	61347	62663	65291	65835	761110
ork Access - Intrastate	25781	26317	24855	26645	25411	25205	20432	21768	22732	20606	22170	21413	283335
ng Distance Revenue	31339	30779	31501	30646	30858	30418	30505	31489	30757	30888	31431	30975	371586
icellaneous Revenue	35724	36872	37143	36527	38044	37827	36886	37899	38340	37575	39151	39200	451188
is: Uncollectible Revenue	3036	3037	3055	3057	3067	3063	3073	3090	3087	3171	3194	3194	37124
TOTAL OPERATING REVENUES	281239	280255	281379	281351	279941	275857	272960	278561	277793	276989	283949	283752	3354026
ork Support Expense	685	688	701	659	643	669	581	607	733	574	560	502	7603
eneral Support Expense	14492	11135	12218	14529	11238	12263	13704	12112	11513	13421	11778	10584	148988
entral Office Switching Expense	5989	7284	6599	6490	9334	10194	8882	7736	8294	7480	8465	7572	94317
entral Office Transmission Expense	186	214	189	196	251	267	236	215	226	205	231	210	2625
ormation Origination/Term. Expense	4134	4003	4567	4128	4284	4316	4253	4361	4264	4100	4158	4004	50573
le & Wire Facilities Expense	6516	6336	6876	6484	6697	6746	6756	7040	6901	6486	6705	6821	80364
er Property, Plant & Equip Expense	17811	17208	18642	17754	18363	18737	18631	19426	19244	18100	18773	19177	221866
ork Operations Expense	406	458	495	498	553	537	512	575	544	518	540	523	6159
epreciation and Amortization Expense	26131	25554	26594	26020	26655	26791	26832	27389	27195	26119	26630	27040	318951
ustomer Operations	58633	59597	59707	59254	59445	60008	59837	60172	60751	60970	60825	61300	720498
orporate Operations	35898	34041	36688	35919	34953	38244	35925	34918	34647	36182	34604	34433	426453
TOTAL OPERATING EXPENSES	30659	29351	30042	36039	37458	24780	37276	32038	39143	32408	32355	43104	422645
TOTAL OPERATING EXPENSES	201539	205870	211319	207970	209866	203552	213426	206589	213454	206564	205623	215270	2501042
NET OPERATING REVENUES	79700	74385	70060	73381	70075	72305	59534	71972	64339	70425	78326	68482	852984
her Oper. Inc. and Exp. (Net)	150	150	150	150	150	150	150	150	150	150	150	150	1800
ederal Income Taxes - Operating	15677	13855	12523	13498	12345	13311	8830	12952	10487	12432	15178	12051	153158
ate Income Taxes - Operating	3169	3210	3022	3263	3176	3210	2822	3422	3151	3260	3716	3077	38479
ner Operating Taxes	14851	14808	14817	14783	14732	14631	14545	14623	14607	14564	14657	14644	176260
TOTAL OPERATING TAXES	33697	31874	30362	31524	30273	31152	26197	30997	28244	30255	33551	29772	367897
OPERATING INCOME	46152	42661	39849	42007	39952	41304	33487	41126	36244	40319	44925	38860	486887
er-Operating Inc. and Exp. (Net)	-935	-821	-685	-707	-1040	-657	-1031	-989	-790	-839	-4041	-668	-13205
er-Operating Income Taxes	-467	-423	-367	-385	-501	-356	-498	-483	-403	-430	-1663	-375	-6350
er-Operating Other Taxes													
INCOME BEFORE INTEREST DEDUCTIONS	45684	42263	39530	41684	39413	41003	32954	40620	35858	39910	42547	38567	480032
terest and Related Items	11692	11540	12011	11539	11578	12002	11591	11572	12086	11762	11699	11919	140993
INCOME AFTER INTEREST DEDUCTIONS	33992	30723	27519	30145	27835	29000	21363	29048	23771	28147	30847	26648	339039
traordinary Items													
NET INCOME	33992	30723	27519	30145	27835	29000	21363	29048	23771	28147	30847	26648	339039
verage Common Equity	2667308	2667398	2666914	2664453	2662552	2658621	2651753	2646706	2646069	2647201	2645953	2642432	2655613
turn to Avg. Common Equity Capital	15.30	13.83	12.39	13.58	12.55	13.09	9.67	13.18	10.78	12.76	14.00	12.11	12.77
ome Available for Return	49595	46249	43070	45698	43293	23760	36786	44390	28777	39693	42203	27748	471263
verage Total Capital	4554477	4531691	4536965	4534155	4504720	4507230	4509008	4481436	4483662	4479315	4452781	4478060	4504458
turn on Average Total Capital	13.07	12.25	11.40	12.10	11.54	6.33	9.79	11.89	7.70	10.64	11.38	7.44	10.46

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

Σ (A) 4/94-12/94 \$ 27,196.4 (25-1) / (2-2) / (4-1)

Combined Southern Bell
 Income Statement
 7-45-12-31-5
 9/12/94
 9/12/94

6/11/94
 7/1/94

(1)	(2)	(3) #	(4)	(5)	(6)	(7)	(8)	(9)
Average	Specific	Pro Rate	Adjusted	% of Total	Sharing	Cost Rate	-Weighted Cost Rate	-Ceiling
Per Books	Adjustments	Adjustments	Amount		Sharing	Ceiling		
(000)								
AVERAGE CAPITAL(INTRASTATE)								

1. Long Term Debt	1,114,839	(17,300)	\$1,097,539	17.23%	7.44%	2.03%	6.90%	9.45%
2. Short Term Debt	188,155	(2,920)	185,235	4.59%	4.32%	0.20%	0.26%	
3. Preferred Stock	0	0	0	0.00%	0.00%	0.00%	0.00%	
4. Customer Deposits	35,886	(557)	35,329	0.88%	6.94%	0.06%	0.25%	
5. Common Equity	1,994,905	(31,322)	1,987,110	49.30%	12.00%	14.00%	5.92%	
6. Investment Tax Credits	91,358	(1,418)	89,940	2.23%	11.15%	11.67%	0.25%	
7. Cost Free Capital	627,148	18,333	635,462	15.77%	0.00%	0.00%	0.26%	
8. Total Capital	\$4,052,291	\$41,858	\$4,030,615	100.00%		8.46%	9.45%	

INTERNAL FUNDS

9. % Internal funds to construction expenditures after dividends (Total Company) - YTD 110.06%

10. Times interest earned (NI+Interest+Income Tax)/Interest (Total Company) 4.96

11. Long Term Debt / Capital (Intrastate) 33.57%

12. Short Term Debt / Capital (Intrastate) 5.66%

13. Average adjusted achieved return on equity (Intrastate) @ 12.59%

14. Adjusted year end return on equity (Intrastate) @ 10.85%

See Page 6 for details.

@ This ROE includes accruals of \$30.5M for sharing of 1994 earnings.

Rate Base
Capital

4,030,615
4,094,149
-> -63,534

(8)

27.23% = (17300)

(C)

See Attachment A to Page 3 for signature.

FLORIDA PUBLIC SERVICE COMMISSION
TELEPHONE EARNINGS SURVEILLANCE REPORT

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

Page 3A

The amounts on this schedule

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
ADJUSTMENTS TO AVERAGE CAPITAL (000)	LONG TERM DEBT	SHORT TERM DEBT	PREFERRED STOCK	CUSTOMER DEPOSITS	COMMON EQUITY	INVESTMENT TAX CREDITS	COST FREE CAPITAL	TOTAL CAPITAL
1. Total Capital Per Books	1,474,834	248,913	0	35,886	2,639,084	119,485	812,455	\$5,330,657

DESCRIPTION OF ADJUSTMENTS TO SPECIFIC SOURCES

2. Accrued Dividends								31,124
3. WECO Tax Credits				31,124				24,234
4. Accrual for Florida Refund								0
5.								0
6. Sub-total of Specific Adjustments to Sources	\$0	\$0	\$0	\$0	\$31,124	\$0	\$24,234	\$55,358

7. Adjusted Total Capital	\$1,474,834	\$248,913	\$0	\$35,886	\$2,670,208	\$119,485	\$836,689	\$5,386,015
---------------------------	-------------	-----------	-----	----------	-------------	-----------	-----------	-------------

DESCRIPTION OF PRO RATA ADJUSTMENTS

The amount on this schedule at 12 month average - Combined Regulated

8. Various Diff From Rate Base #	(19,130)	(3,229)	0	(465)	(34,636)	(1,550)	(10,853)	(\$69,863)
9.								
10.								
11.								
12. Sub-total of Pro Rata Adjustments to Sources	(\$19,130)	(\$3,229)	\$0	(\$465)	(\$34,636)	(\$1,550)	(\$10,853)	(\$69,863)
13. Subtotal, Pro Rata Adjusted Total Capital	\$1,455,704	\$245,684	\$0	\$35,421	\$2,635,572	\$117,935	\$825,836	\$5,316,152
14. Interstate Separation Factor	\$358,165	\$60,449	\$0	\$92	\$648,462	\$27,995	\$190,374	\$1,285,537
15. Adjusted Jurisdictional Capital	\$1,097,539	\$185,235	\$0	\$35,329	\$1,987,110	\$89,940	\$635,462	\$4,030,615

See Page 6 for details.

Item 9-1: Documentation for ST Debt Cost Rate on Page 3 of Surveillance Report

Documentation for the ST Debt Cost Rate of \$4.32% is on page 3.

$\frac{31-1}{2}$

Item 9-2: Documentation for LT Debt Cost Rate on Page 3 of Surveillance Report

Documentation for the LT Debt Cost Rate of \$7.44% is on page 3

$\frac{31-1}{2}$

Item 9-3: Calculation of Interstate Separation Factor on Page 3.

The amounts on the Line 14 of Page 3A labeled " Interstate Separation Factor" are derived as follows:

Page 3A, Line 13

Less: Page 3A, Line 15 (from Page 3, Column 4)

Item 9-4: Detail of LTD obligations totaling \$1,474,834 @ year end 1994, and average for 1994.

Account	Combined	Intrastate
1407	(\$32,962,575)	(\$24,916,679)
4210	\$1,516,071,616	\$1,146,010,864
4220	\$193,814	\$146,506
4230	(\$14,503,829)	(\$10,963,562)
4240	\$0	\$0
4250	\$4,911,477	\$3,712,625
4260	\$0	\$0
4270	\$245,186	\$185,338
4050	\$877,864	\$663,585
Total Average	\$1,474,833,553	\$1,114,838,677
Rounded (000)	\$1,474,834	\$1,114,839

See Development of State Balance Sheets attached (pages 4-5) for averages.

See Summary of monthly amounts and average for liabilities (page 6)

See "Southern Bell Extract" (pages 7-32) for monthly balances of all balance sheet accounts.

COMPANY

SOUTHERN BELL

TITLE

TEST PERIOD

12 MONTHS ENDED 12-31-94

AUDITOR

RAYMOND GRANT

DATE

JULY 8, 1995

By 8/30/95

	Total Company 12/94	Total Company Average	Combined	Intrastate
407 Debt Issuance Expense	(136,705,919)	(140,807,252)	(\$32,962,575)	(\$24,916,679)
4210 Funded Debt	6,450,000,000	6,476,250,000	\$1,516,071,616	\$1,146,010,864
4220 Premium on Long Term Debt	755,077	827,923	\$193,814	\$146,506
4230 Discount on LTD	(\$61,085,343)	(\$61,956,456)	(\$14,503,829)	(\$10,963,562)
4240 Recquired Debt		\$0	\$0	\$0
4250 Obligations Under Capital Leases	\$19,091,931	\$20,980,508	\$4,911,477	\$3,712,625
4260 Advances From Affiliated Companies		\$0	\$0	\$0
4270 Other Long term Debt	\$954,375	\$1,047,367	\$245,186	\$185,338
4050 Current Mat. On Long Term Debt	\$30,000,000	\$3,750,000	\$677,864	\$663,585
	$\frac{31-1}{2}$ \$6,303,010,120	$\frac{31-1}{2}$ \$6,300,092,090	\$1,474,833,553	\$1,114,838,677
	$\frac{31-1}{2}$ 3,151,505,060	$\frac{31-1}{2}$		31 P1
4510 Capital Stock	\$7,103,118,842	\$7,074,068,016	\$1,656,019,105	\$1,251,798,309
4520 Additional Paid in Capital				
4530 Treasury Stock				
4540 Other Capital	\$57,823,866	\$101,737,919	\$23,816,556	\$18,003,128
4550 R/E	\$4,048,364,996	\$4,097,648,671	\$959,247,843	\$725,103,246
	\$11,209,307,704	\$11,273,454,606	\$2,639,083,504	\$1,994,904,683
				31 P1
4020 Notes Payable	\$1,185,184,000	\$1,054,949,875	\$246,960,751	\$186,679,640
4060 Current Mat. Capital Leases	\$7,157,287	\$8,340,587	\$1,952,508	\$1,475,917
	\$1,192,341,287	\$1,063,290,462	\$248,913,259	\$188,155,557
	$\frac{31-1}{2}$ 596,170,644	$\frac{31-1}{2}$		31 P2
	$\frac{31-1}{2}$			

				31-1
--	--	--	--	------

DEVELOPMENT OF STATE BALANCE SHEETS -

	c	d	e	f	g	h	i	j	
	17-Feb-95 TOTAL COMPANY#	TOTAL COMPANY	AVG	COMBINED	NET STATE	avg	STATE:	FLORIDA	
	DEC	REGULATED	DIRECT STATE	ALLOATED	BALANCE SHEET	DIRECT STATE	INTRASTATE	NET STATE	
	1994	98.9888426%	ACCOUNTS	FROM COMPANY	(k+r)	ACCOUNTS	CO SEPARATED	BALANCE SHEET	
	avg			23.8493888%			75.5008133%	(n+o)	
59									
60	STOCKHOLDERS EQUITY								
61	4510	7,074,068,018	7,002,382,423	1,858,019,105	1,858,019,105		1,251,798,309	1,251,798,309	
62	4520	0	0	0	0		0	0	
63	4530	0	0	0	0		0	0	
64	4540	101,737,919	100,708,950	23,818,558	23,818,558		18,003,128	18,003,128	
65	4550	4,087,848,871	4,058,124,844	959,247,843	959,247,843		725,103,248	725,103,248	
66	Alloc. Adj*		1,881,798		(13,923,844)		(10,525,147)	(10,525,147)	
67	TOTAL PROPRIETARY*	11,273,454,808	11,180,898,015	0	2,639,083,504	2,625,160,660	0	1,984,379,538	1,984,379,538
68									
69	LONG-TERM DEBT								
70	1407	(140,807,252)	(139,380,371)	(32,982,575)	(32,982,575)		(24,916,879)	(24,916,879)	
71	4210	8,476,250,000	3,410,822,440	1,518,071,818	1,518,071,818		1,148,010,864	1,148,010,864	
72	4220	827,923	819,533	193,814	193,814		148,508	148,508	
73	4230	(81,958,458)	(81,328,818)	(14,503,829)	(14,503,829)		(10,983,582)	(10,983,582)	
74	4240	0	0	0	0		0	0	
75	4250	20,980,508	20,787,901	4,911,477	4,911,477		3,712,825	3,712,825	
76	4280	0	0	0	0		0	0	
77	4270	1,047,387	1,038,753	245,188	245,188		185,338	185,338	
78	TOTAL LONG-TERM*	8,298,342,090	8,232,537,840	0	1,473,955,689	1,473,955,689	0	1,114,175,092	1,114,175,092
79									
80	CURRENT LIABILITIES								
81	4010	1,144,550,019	1,132,951,837	287,935,888	287,935,888		202,534,917	202,534,917	
82	4020	1,054,949,878	1,044,259,482	248,980,751	248,980,751		188,879,840	188,879,840	
83	4030	311,217,822	308,084,073	72,855,203	72,855,203		55,071,840	55,071,840	
84	4040	89,877,057	87,088,810	34,918,987	34,918,987		28,394,035	28,394,035	
85	4050	3,750,000	3,711,999	877,864	877,864		683,585	683,585	
86	4080	8,340,587	8,258,087	1,982,508	1,982,508		1,475,917	1,475,917	
87	4070	145,017,127	143,547,586	33,948,095	33,948,095		25,881,841	25,881,841	
88	4080	264,877,987	262,193,828	62,007,190	62,007,190		48,871,732	48,871,732	
89	4110	(3,382)	(3,347)	(782)	(782)		(599)	(599)	
90	4130	40,270,450	39,862,367	9,427,197	9,427,197		7,126,095	7,126,095	
91	4120.1	177,486,555	175,687,194	41,544,179	41,544,179		31,403,583	31,403,583	
92	4120.2	132,953,884	131,808,688	31,124,120	31,124,120		23,526,975	23,526,975	
93	4120.3/4/5/6/8	570,875,454	564,892,472	0	133,693,493	133,693,493	0	100,984,408	100,984,408
94	4120 TOTAL	881,094,872	872,188,232	0	208,281,792	208,281,792	0	155,914,988	155,914,988
95	TOTAL CURRENT*	3,943,742,415	3,902,098,411	34,918,987	902,225,888	937,142,873	0	708,393,789	708,393,789
96									
97	OTH LIAB & DEF CREDITS								
98	4310	997,799,698	987,888,418	233,582,057	233,582,057		178,588,577	178,588,577	
99	4320	480,850,181	479,028,510	119,542,898	119,542,898	91,401,082		91,401,082	
100	4330	0	0	0	0		0	0	
101	4100/4340	3,400,129,708	3,392,147,100	812,398,181	812,398,181	627,104,851		627,104,851	
102	4341	(147,909,139)	(148,410,291)	(34,825,107)	(34,825,107)		(26,173,400)	(26,173,400)	
103	4350	3,414,082	3,379,485	799,227	799,227		804,142	804,142	
104	4360	138,928,505	137,520,883	32,522,788	32,522,788		24,584,223	24,584,223	
105	4381	401,840,889	397,788,588	94,089,752	94,089,752		71,108,091	71,108,091	
106	TOTAL OTHER LIAB*	5,274,853,881	5,251,122,471	931,940,879	328,348,895	1,258,289,574	718,505,933	248,889,833	985,195,588
107									
108	TOTAL LIABILITIES*	28,788,392,791	28,548,652,637	986,857,866	5,341,813,574	6,294,547,598	718,505,933	4,053,838,030	4,772,143,983
109		0	(1)			(3)		(3)	
110	*Calculated Total Lines...#Total company (less ASD) Balance Sheet Data								
111	@Diff: Direct assignment vs. allocation (a/c4040): COMB-> (14,321,579.00) INTRA-> (10,525,147)								

FD

113				
114				
115	STATE:	FLORIDA	BALANCING CHECK	
116	PERIOD:	DECEMBER, 1994		
117	CALC TYPE:	avg	RATE BASE TO CAPITAL	
118				
119	RATE BASE		CAPITAL	
120				
121				
122			Company Capital:	
123	2001	7,373,502,863	Equity	11,406,408,469 60.77%
124	2003	32,402,212	LT Debt	6,300,092,090 33.57%
125	2002	172,852	ST Debt	1,083,290,462 5.66%
126	3xxx	(3,262,550,047)		18,789,791,022 100.00%
127	1220	47,771,251		
128	Net	4,191,298,931		
129			ckpt 0	
130	Cash - Assets		Intrastate Cap:	3,321,425,892 100.00%
131	1130	15,784,356	Equity	2,018,431,658 60.77%
132	1140	107,024	LT Debt	1,114,838,677 33.57%
133	1150	386,017	ST Debt	188,155,557 5.66%
134	1160	0	Florida Specific:	
135	1200	48,839	4040	26,394,035
136	1201	0	4100/4340	627,104,851
137	1180	371,277,864	4320(Sec.50)	91,357,561
138	1181	(13,944,268)	4320(Sec.38)	43,521
139	1190	24,374,901	Tot Fla Capital	4,066,325,880
140	1191	0	Differences:	
141	1290	18,643	2004	19,457,305
142	1300	2,665,183	2006	20,266,824
143	1310	1,426,953	2007	300,792
144	1320	0	3300	(2,315,960)
145	1330	2,217,507	1210	277,599
146	1350	228,812	1401	43,324,863
147	1410	9,094,695	1402	230,977
148	1438/9	40,681,319	1406	0
149	Cash - Liab(CR)		1407	0
150	4010	202,534,917	1408	0
151	4030	55,071,840	4110(cr)	(599)
152	4070	25,661,641	4330(cr)	0
153	4080	46,871,732	4350(cr)	604,142
154	4130	7,126,095	Alloc Adj (cr)	(10,525,147)
155	4120(not.2)	132,387,991	1437	44,934,691
156	4310	176,566,577	4341(cr)	(26,173,400)
157	4360	24,584,223	4361(cr)	71,108,091
158			Adj to Cash: 0	
159	Adj to Cash:	0		
160	Net	(216,437,198)		
161				
162				
163				
164	Rate Base	3,974,861,733	Total Adj Capital	3,974,861,736
165			3	
166				

This work paper is also located on WPP 12-6

12

Development of Southern Bell
 Development of State Balance Sheet

PBC

RC

9/27/95
 R/S/95

a	b	c		12 MOS AVERAGE
		Month:	DECEMBER	DECEMBER
		Year:	1993	1993
			eop	avg
8				
9	REGULATED PLANT			
10	2001		39,556,790,206.74	36,642,283,325.61
11	2003		196,680,809.30	272,379,932.52
12	2004		97,100,146.73	149,050,725.31
13	2002		451,512.03	416,766.81
14	2005		4,077,758.00	4,270,394.00
15	2006		99,547,446.39	70,422,779.20
16	2007		1,784,112.54	1,868,412.54
17	TOTAL REGULATED PLANT#		39,956,431,993.73	39,140,692,335.99
18				
19	DEPRECIATION & AMORTZ			
20	3100		(16,485,480,464.30)	(15,776,317,360.24)
21	3200		(66,722.29)	(83,851.84)
22	3300		(12,420,011.56)	(12,658,405.53)
23	3410		(29,820,139.30)	(29,287,677.45)
24	3420		(45,439,746.21)	(42,588,178.35)
25	3500		0.00	0.00
26	3600		0.00	0.00
27	TOT DEPR & AMORTZ		(16,573,227,083.66)	(15,860,935,493.41)
28				
29	CURRENT ASSETS			
30	1130		56,173,145.02	116,283,635.97
31	1140		596,095.04	591,246.44
32	1150		1,410,344.99	2,604,904.99
33	1160		0.00	56,291,666.67
34	1200		643,951.97	1,363,256.40
35	1201		0.00	0.00
36	1180		2,071,966,832.40	1,897,641,556.00
37	1181		(79,211,274.36)	(82,418,743.95)
38	1190		150,329,809.08	182,096,501.80
39	1191		0.00	0.00
40	1210		1,080,516.14	44,294.03
41	1220		309,665,498.83	293,939,515.92
42	1290		(233,175.93)	1,025,076.81
43	1300		6,313,100.56	19,816,234.94
44	1310		7,719,409.55	9,080,514.77
45	1320		0.00	0.00
46	1330		7,999,331.67	8,409,294.87
47	1350		1,065,617.20	1,418,630.74
48	TOTAL CURRENT ASSETS#		2,535,519,202.16	2,506,187,566.40
49				
50				
51	NONCURRENT ASSETS			
52	1401		238,542,268.63	167,167,331.22
53	1402		1,576,709.66	1,551,599.42
54	1406		0.00	0.00
55			0.00	0.00
56	1408		0.00	0.00
57	1410		45,262,301.33	24,535,989.73
58	1438		(6,000)	1,000
59	1439		194,530,034.10	21,781,113.29
60	TOTAL NONCURRENT#		478,931,307.72	314,386,829.66
61				

See PS 25 for Reference.

Pg 1/26

62	TOTAL ASSETS*	26,291,986,958.64	26,291,986,958.64
63			
64			
65	STOCKHOLDERS EQUITY		
66			
67	4510	7,043,915,453.96	7,080,099,527.97
68	4520	0.00	(100,000.00)
69	4530	0.00	0.00
70	4540	134,506,859.44	97,098,737.61
71	4550	3,972,800,878.34	4,081,227,281.16
72	TOTAL PROPRIETARY*	11,151,217,231.74	11,258,325,546.74
73			
74	LONG-TERM DEBT		
75	1407	(143,072,112.95)	(160,945,325.13)
76	4210	6,480,000,000.00	6,483,541,666.67
77	4220	900,769.03	1,093,716.63
78	4230	(62,827,919.00)	(58,103,594.01)
79	4240	0.00	0.00
80	4250	22,566,179.00	26,284,798.96
81	4260	0.00	0.00
82	4270	1,191,981.55	1,278,319.15
83	TOTAL LONG-TERM*	6,298,758,897.63	6,293,149,582.27
84			
85	CURRENT LIABILITIES		
86	4010	1,121,067,500.37	1,025,595,687.47
87	4020	1,087,907,000.00	1,013,184,166.67
88	4030	301,379,641.10	309,791,879.52
89	4040	96,562,908.24	107,764,802.10
90	4050	0.00	36,250,505.95
91	4060	8,882,100.00	9,477,489.29
92	4070	110,578,850.53	154,064,827.01
93	4080	231,191,417.29	235,134,100.05
94	4100	630,504.65	(405,878.52)
95	4110	0.00	0.00
96	4130	21,803,730.88	38,155,623.85
97	4120.1	179,169,070.12	182,021,622.35
98	4120.2	157,671,239.00	132,043,364.63
99	4120.3/4/5/6/7/9	673,731,133.24	537,754,214.39
100	4120 TOTAL	1,010,571,442.36	851,819,201.37
101	TOTAL CURRENT*	3,990,575,125.44	3,780,832,404.76
102			
103	OTH LIAB & DEF CREDITS S		
104	4310	924,491,478.09	704,719,533.93
105	4320	515,918,283.25	561,363,610.25
106	4330	0.00	0.00
107	4340	3,450,445,032.10	3,586,373,586.74
108	4350	3,485,767.00	861,029.38
109	4360	63,743,604.99	106,355,664.63
110			
111			
112	TOTAL OTHER LIAB*	4,958,084,165.43	4,959,673,424.95
113			
114	TOTAL LIABILITIES*	26,398,635,420.24	26,291,980,958.72
115		0.29	0.08
116	Separate a/c 4050 -ST Debt	0.00	0.00
117	Separate a/c 4050 -LT Debt	0.00	36,250,505.95
118			
119			

b

Month:		o	12 MOS AVERAGE
Year:		JANUARY	JANUARY
		1994	1994
		eop	avg
8			
9	REGULATED PLANT		
10	2001	39,670,586,909.90	38,793,338,894.36
11	2003	157,605,409.57	262,009,963.56
12	2004	89,163,915.79	147,236,375.73
13	2002	462,066.80	428,056.70
14	2005	4,045,652.00	4,238,288.00
15	2006	103,366,099.75	74,775,147.38
16	2007	1,770,062.54	1,854,362.54
17	TOTAL REGULATED PLAN	40,027,000,116.35	39,283,881,088.27
18			
19	DEPRECIATION & AMORT		
20	3100	(16,634,181,776.54)	(15,910,230,454.66)
21	3200	(66,940.01)	(78,777.26)
22	3300	(12,475,632.34)	(12,682,344.90)
23	3410	(28,889,730.30)	(29,340,669.93)
24	3420	(45,076,170.97)	(42,941,696.10)
25	3500	0.00	0.00
26	3600	0.00	0.00
27	TOT DEPR & AMORTZ	(16,720,690,250.16)	(15,995,273,942.85)
28			
29	CURRENT ASSETS		
30	1130	111,129,242.05	113,593,593.66
31	1140	594,431.90	591,543.01
32	1150	1,620,492.70	2,491,911.37
33	1160	0.00	56,291,666.67
34	1200	546,913.21	1,228,435.83
35	1201	0.00	0.00
36	1180	2,079,617,110.93	1,916,215,595.56
37	1181	(76,910,449.84)	(81,983,862.71)
38	1190	140,560,370.92	177,112,440.59
39	1191	0.00	0.00
40	1210	14,100,000.00	676,859.52
41	1220	302,408,530.86	293,438,564.89
42	1290	271,926.23	906,801.53
43	1300	16,986,410.56	18,785,869.69
44	1310	7,295,980.38	9,138,190.00
45	1320	0.00	0.00
46	1330	7,393,438.76	8,224,622.52
47	1350	927,229.86	1,246,240.32
48	TOTAL CURRENT ASSETS	2,606,541,628.52	2,517,958,472.45
49			
50			
51	NONCURRENT ASSETS		
52	1401	241,382,294.40	184,786,902.65
53	1402	1,574,715.66	1,549,729.78
54	1406	0.00	0.00
55	1407	0.00	0.00
56	1408	0.00	0.00
57	1410	46,592,443.23	28,128,924.63
58	1438	(6.00)	(6.00)
59	1439	249,421,582.39	302,671,208.90
60	TOTAL NONCURRENT*	538,971,029.68	517,136,759.96
61			
62	TOTAL ASSETS*	26,451,822,524.39	26,323,702,377.83
63			

b

Month:		o	12 MOS AVERAGE
Year:		JANUARY	JANUARY
8		1994	1994
9	REGULATED PLANT	eop	avg
64	STOCKHOLDERS EQUITY		
66			
67	4510	7,043,915,493.96	7,074,894,916.81
68	4520	0.00	(100,000.00)
69	4530	0.00	0.00
70	4540	134,505,789.00	102,429,987.24
71	4550	4,146,557,615.06	4,080,037,306.19
72	TOTAL PROPRIETARY*	11,324,978,898.02	11,257,262,210.24
73			
74	LONG-TERM DEBT		
75	1407	(142,743,971.33)	(158,657,098.58)
76	4210	6,480,000,000.00	6,497,291,666.67
77	4220	888,628.01	1,017,255.35
78	4230	(62,683,274.34)	(58,851,028.00)
79	4240	0.00	0.00
80	4250	21,583,323.00	25,719,029.33
81	4260	0.00	0.00
82	4270	1,112,620.86	1,259,801.75
83	TOTAL LONG-TERM*	6,298,157,326.20	6,307,779,626.52
84			
85	CURRENT LIABILITIES		
86	4010	1,066,458,163.72	1,029,593,490.60
87	4020	1,129,258,000.00	1,031,259,416.67
88	4030	308,777,186.41	304,470,161.15
89	4040	95,516,829.76	106,278,643.54
90	4050	0.00	36,250,413.96
91	4060	8,420,359.00	9,374,791.54
92	4070	220,426,786.53	158,655,292.47
93	4080	152,983,394.53	237,912,666.94
94	4100	535,669.65	(360,810.10)
95	4110	0.00	0.00
96	4130	45,831,046.54	38,399,894.14
97	4120.1	196,987,758.93	179,642,283.70
98	4120.2	14,983,149.00	128,587,397.50
99	4120.3/4/5/6/9	638,530,435.65	540,623,900.55
100	4120 TOTAL	850,501,343.58	848,853,581.75
101	TOTAL CURRENT*	3,878,708,779.72	3,800,687,542.66
102			
103	OTH LIAB & DEF CREDITS		
104	4310	916,898,427.23	740,094,602.93
105	4320	510,142,840.25	554,071,169.50
106	4330	0.00	0.00
107	4100/4340	3,453,434,246.82	3,569,956,395.41
108	4350	3,485,767.00	1,206,795.13
109	4360	66,016,238.77	92,644,035.48
110			
111			
112	TOTAL OTHER LIAB*	4,949,977,520.07	4,957,972,998.45
113			
114	TOTAL LIABILITES*	26,451,822,524.01	26,323,702,377.87
115	ALLOCATION ADJUSTME	(0.38)	0.04
116	A/C 4050 - ST Debt	0.00	0.00
117	- LT Debt	0.00	36,250,413.96

PH

a	b	c	12 MOS AVERAGE
	Month:	FEBRUARY	FEBRUARY
	Year:	1994	1994
		000	avg
8			
9	REGULATED PLANT		
10	2001	39,824,787.263.16	38,944,342,215.82
11	2003	166,793,890.10	249,993,961.81
12	2004	89,846,288.59	144,215,927.97
13	2002	462,066.80	439,709.86
14	2005	4,013,546.00	4,206,182.00
15	2006	104,526,498.21	79,241,302.93
16	2007	1,756,012.54	1,840,312.54
17	TOTAL REGULATED PLANT*	40,192,185,565.40	39,424,279,612.93
18			
19	DEPRECIATION & AMORTZ		
20	3100	(16,851,145,578.54)	(16,044,370,607.42)
21	3200	(67,157.73)	(73,719.21)
22	3300	(12,644,411.87)	(12,713,398.08)
23	3410	(29,835,983.30)	(29,331,020.68)
24	3420	(45,577,484.04)	(43,271,475.00)
25	3500	0.00	0.00
26	3600	0.00	0.00
27	TOT DEPR & AMORTZ	(16,939,270,615.48)	(16,129,760,220.39)
28			
29	CURRENT ASSETS		
30	1130	109,638,227.31	114,373,968.63
31	1140	594,973.12	591,754.02
32	1150	1,989,525.57	2,391,805.12
33	1160	0.00	56,291,666.67
34	1200	469,851.53	1,104,296.27
35	1201	0.00	0.00
36	1180	2,148,128,802.93	1,932,073,472.49
37	1181	(79,981,626.04)	(81,671,095.60)
38	1190	144,446,383.89	171,689,246.59
39	1191	0.00	0.00
40	1210	(23,371.29)	1,263,429.70
41	1220	303,967,159.54	293,524,092.15
42	1290	166,950.17	817,743.54
43	1300	17,439,685.23	17,987,085.43
44	1310	10,574,770.32	9,378,507.46
45	1320	0.00	0.00
46	1330	6,227,259.07	8,088,120.36
47	1350	905,821.18	1,139,938.07
48	TOTAL CURRENT ASSETS*	2,664,544,412.53	2,529,044,030.90
49			
50			
51	NONCURRENT ASSETS		
52	1401	242,858,310.49	202,586,309.18
53	1402	1,394,667.25	1,540,626.73
54	1406	0.00	0.00
55		0.00	0.00
56	1408	0.00	0.00
57	1410	48,021,420.83	31,752,589.40
58	1438	(6.00)	(6.00)
59	1439	269,371,286.00	294,909,476.79
60	TOTAL NONCURRENT*	561,645,678.57	550,786,990.10
61			

62	TOTAL ASSETS*	26,479,105,041.02	26,354,352,413.54
63			
64			
65	STOCKHOLDERS EQUITY		
66			
67	4510	7,043,915,493.96	7,069,690,305.46
68	4520	0.00	(100,000.00)
69	4530	0.00	0.00
70	4540	134,505,789.00	107,761,442.27
71	4550	4,126,782,216.21	4,084,715,415.20
72	TOTAL PROPRIETARY*	11,305,203,499.17	11,262,067,162.93
73			
74	LONG-TERM DEBT		
75	1407	(142,415,804.11)	(156,289,891.48)
76	4210	6,480,000,000.00	6,511,041,666.67
77	4220	876,486.99	970,653.53
78	4230	(62,538,214.69)	(59,536,682.03)
79	4240	0.00	0.00
80	4250	21,565,101.00	25,159,863.67
81	4260	0.00	0.00
82	4270	1,099,389.83	1,240,954.51
83	TOTAL LONG-TERM*	6,298,586,959.02	6,322,586,564.87
84			
85	CURRENT LIABILITIES		
86	4010	1,137,881,942.08	1,031,864,695.62
87	4020	904,700,000.00	1,039,217,875.00
88	4030	307,345,928.32	299,059,217.91
89	4040	95,072,007.94	104,735,698.01
90	4050	0.00	36,250,321.97
91	4060	8,518,436.00	9,268,325.21
92	4070	323,233,997.53	165,281,494.27
93	4080	215,361,902.37	242,085,101.51
94	4100	440,102.65	(159,820.77)
95	4110	0.00	0.00
96	4130	76,912,497.35	38,327,779.99
97	4120.1	177,415,176.92	177,343,333.11
98	4120.2	188,746,136.00	126,765,829.80
99	4120.3/4/5/6/7/9	457,852,331.84	542,477,896.89
100	4120 TOTAL	824,013,644.76	846,587,059.80
101	TOTAL CURRENT*	3,893,480,459.00	3,812,517,748.52
102			
103	OTH LIAB & DEF CREDITS S		
104	4310	934,545,123.12	769,389,441.42
105	4320	504,367,397.25	546,832,445.33
106	4330	0.00	0.00
107	4340	3,458,482,429.82	3,554,377,971.35
108	4350	3,485,767.00	1,552,560.88
109	4360	80,953,406.25	85,028,518.27
110			
111			
112	TOTAL OTHER LIAB*	4,981,834,123.44	4,957,180,937.25
113			
114	TOTAL LIABILITIES*	26,479,105,040.63	26,354,352,413.57
115		(0.39)	0.07
116	Separate a/c 4050 -ST Debt	0.00	0.00
117	Separate a/c 4050 -LT Debt	0.00	36,250,321.97
118			
119			

6-13-94

10:49

a	b	c	12 MOS AVERAGE
	Month:	MARCH	MARCH
	Year:	1994	1994
		000	avg
8			
9	REGULATED PLANT		
10	2001	39,934,009,583.95	39,094,666,352.18
11	2003	203,151,577.30	238,763,915.39
12	2004	116,478,639.89	140,255,129.41
13	2002	462,066.80	451,390.84
14	2005	3,981,476.43	4,174,077.52
15	2006	107,475,017.84	83,636,313.25
16	2007	1,741,962.54	1,826,262.54
17	TOTAL REGULATED PLANT:	40,367,300,324.75	39,563,773,441.13
18			
19	DEPRECIATION & AMORTZ		
20	3100	(16,958,725,964.96)	(16,177,400,506.80)
21	3200	(67,375.45)	(68,677.70)
22	3300	(12,815,799.07)	(12,754,717.46)
23	3410	(30,950,590.91)	(29,362,368.38)
24	3420	(45,618,913.30)	(43,605,861.47)
25	3500	0.00	0.00
26	3600	0.00	0.00
27	TOT DEPR & AMORTZ	(17,048,178,643.69)	(16,263,192,131.81)
28			
29	CURRENT ASSETS		
30	1130	80,985,977.04	113,869,417.29
31	1140	612,683.59	591,111.77
32	1150	2,057,577.47	2,309,475.96
33	1160	0.00	56,291,666.67
34	1200	394,728.57	986,725.12
35	1201	0.00	0.00
36	1180	1,993,385,503.33	1,953,274,533.41
37	1181	(80,364,495.05)	(81,809,052.49)
38	1190	143,155,149.69	166,240,381.54
39	1191	0.00	0.00
40	1210	(23,371.29)	1,261,504.09
41	1220	300,635,383.66	293,906,047.60
42	1290	454,454.94	731,432.71
43	1300	20,025,850.45	17,250,105.88
44	1310	8,104,444.16	9,592,467.20
45	1320	0.00	0.00
46	1330	10,854,950.08	8,153,914.21
47	1350	888,443.51	1,092,737.50
48	TOTAL CURRENT ASSETS:	2,481,167,280.15	2,543,742,468.46
49			
50			
51	NONCURRENT ASSETS		
52	1401	242,787,439.11	220,444,263.39
53	1402	1,392,530.14	1,524,427.48
54	1406	0.00	0.00
55		0.00	0.00
56	1408	0.00	0.00
57	1410	49,351,666.43	34,980,360.39
58	1438	(6.00)	(6.00)
59	1439	256,399,176.77	286,769,662.68
60	TOTAL NONCURRENT:	549,930,806.45	543,718,707.94

SOUTHERN BELL EXTRACT

62	TOTAL ASSETS*	26,350,219,767.66	26,388,042,485.72
63			
64			
65	STOCKHOLDERS EQUITY		
66			
67	4510	7,043,915,493.86	7,064,694,027.43
68	4520	0.00	(100,000.00)
69	4530	0.00	0.00
70	4540	134,505,789.00	112,884,563.97
71	4550	4,070,359,132.46	4,086,080,465.56
72	TOTAL PROPRIETARY*	11,248,780,415.32	11,263,567,056.96
73			
74	LONG-TERM DEBT		
75	1407	(142,087,611.12)	(153,843,394.87)
76	4210	6,480,000,000.00	6,524,791,666.67
77	4220	864,345.97	953,683.53
78	4230	(62,395,519.44)	(60,160,626.16)
79	4240	0.00	0.00
80	4250	22,522,784.00	24,689,095.92
81	4260	0.00	0.00
82	4270	1,086,063.84	1,222,014.36
83	TOTAL LONG-TERM*	6,299,990,063.25	6,337,652,439.45
84			
85	CURRENT LIABILITIES		
86	4010	1,074,421,340.83	1,036,831,211.55
87	4020	1,001,400,000.00	1,037,056,375.00
88	4030	307,404,013.61	300,032,400.74
89	4040	95,186,381.52	103,188,325.90
90	4050	0.00	36,250,229.98
91	4060	8,935,648.00	9,194,768.13
92	4070	285,262,309.53	170,153,766.55
93	4080	189,427,959.92	246,970,824.95
94	4100	346,535.65	201,244.73
95	4110	0.00	0.01
96	4130	20,861,920.75	37,821,491.98
97	4120.1	169,179,160.82	176,092,980.92
98	4120.2	166,351,335.00	130,703,464.46
99	4120.3/4/5/6/7/9	495,595,125.37	544,545,044.59
100	4120 TOTAL	831,125,621.19	851,341,489.97
101	TOTAL CURRENT*	3,814,371,731.00	3,829,042,129.49
102			
103	OTH LIAB & DEF CREDITS S		
104	4310	950,551,058.54	792,663,084.20
105	4320	498,446,082.25	539,600,043.46
106	4330	0.00	0.00
107	4340	3,445,604,568.82	3,539,161,203.36
108	4350	3,126,084.00	1,911,919.71
109	4360	89,349,764.15	84,444,609.12
110			
111			
112	TOTAL OTHER LIAB*	4,987,077,557.76	4,957,780,859.85
113			
114	TOTAL LIABILITIES*	26,350,219,767.33	26,388,042,485.75
115		(0.33)	0.07
116	Separate a/c 4050 -ST Debt	0.00	0.00
117	Separate a/c 4050 -LT Debt	0.00	36,250,229.98
118			

b

Month:		o	12 MOS AVERAGE
Year:		APRIL	APRIL
8		1994	1994
9		eop	avg
9	REGULATED PLANT		
10	2001	40,074,240,652.37	39,241,507,238.76
11	2003	219,913,814.05	229,730,060.98
12	2004	134,864,085.81	136,863,511.08
13	2002	462,066.80	457,490.32
14	2005	3,949,370.43	4,141,974.55
15	2006	111,680,205.28	88,140,818.53
16	2007	1,727,912.54	1,812,212.54
17	TOTAL REGULATED PLAN	40,546,838,107.28	39,702,653,306.76
18			
19	DEPRECIATION & AMORTZ		
20	3100	(17,109,797,344.76)	(16,308,159,441.90)
21	3200	(67,593.17)	(66,271.94)
22	3300	(12,993,252.93)	(12,794,634.39)
23	3410	(31,896,417.91)	(29,441,248.01)
24	3420	(46,127,001.33)	(43,941,807.85)
25	3500	0.00	0.00
26	3600	0.00	0.00
27	TOT DEPR & AMORTZ	(17,200,881,610.10)	(16,394,403,404.09)
28			
29	CURRENT ASSETS		
30	1130	39,513,393.33	110,059,200.47
31	1140	611,706.50	591,533.08
32	1150	1,935,381.40	2,219,874.85
33	1160	0.00	56,291,666.67
34	1200	309,390.73	875,065.98
35	1201	0.00	0.00
36	1180	2,102,450,649.64	1,977,131,961.00
37	1181	(80,577,193.88)	(81,920,268.28)
38	1190	141,516,082.63	162,095,989.76
39	1191	0.00	0.00
40	1210	1,028,559.57	1,303,386.93
41	1220	282,960,337.06	293,870,292.36
42	1290	274,902.87	647,197.58
43	1300	20,507,281.08	16,547,351.46
44	1310	7,733,776.72	9,517,070.52
45	1320	0.00	0.00
46	1330	13,693,926.45	8,409,684.42
47	1350	2,631,206.58	1,120,294.26
48	TOTAL CURRENT ASSETS	2,534,589,400.68	2,558,760,301.06
49			
50			
51	NONCURRENT ASSETS		
52	1401	242,778,245.24	230,377,609.58
53	1402	1,390,374.72	1,508,579.61
54	1406	0.00	0.00
55	1407	0.00	0.00
56	1408	0.00	0.00
57	1410	50,681,912.03	37,808,123.77
58	1438	(6.00)	(6.00)
59	1439	229,839,338.93	278,071,605.54
60	TOTAL NONCURRENT*	524,689,864.92	547,765,912.50
61			
62	TOTAL ASSETS*	26,405,235,762.78	26,414,776,116.23

b

Month: Year:		o APRIL 1994	12 MOS AVERAGE APRIL 1994
63			
64			
65	STOCKHOLDERS EQUITY		
66			
67	4510	7,048,364,137.52	7,060,091,442.88
68	4520	0.00	(100,000.00)
69	4530	0.00	0.00
70	4540	129,505,788.00	117,591,018.96
71	4550	4,133,322,612.27	4,087,460,047.64
72	TOTAL PROPRIETARY*	11,311,192,537.79	11,265,042,509.48
73			
74	LONG-TERM DEBT		
75	1407	(141,759,392.16)	(151,408,087.35)
76	4210	6,480,000,000.00	6,538,541,666.67
77	4220	852,204.95	936,774.27
78	4230	(62,249,970.82)	(60,779,737.62)
79	4240	0.00	0.00
80	4250	22,047,233.00	24,250,185.71
81	4260	0.00	0.00
82	4270	1,072,642.15	1,202,982.55
83	TOTAL LONG-TERM*	6,299,962,717.12	6,352,743,784.23
84			
85	CURRENT LIABILITIES		
86	4010	1,124,116,486.19	1,049,980,913.32
87	4020	1,148,085,000.00	1,025,048,208.33
88	4030	307,914,289.88	301,092,871.51
89	4040	94,098,495.40	101,628,512.93
90	4050	0.00	36,250,137.99
91	4060	8,695,004.00	9,134,818.42
92	4070	91,927,795.53	171,589,713.41
93	4080	200,946,958.73	249,800,755.43
94	4100	(1,695,156.35)	618,419.36
95	4110	0.00	0.00
96	4130	48,189,155.69	38,994,685.90
97	4120.1	188,654,890.89	176,482,881.32
98	4120.2	110,334,556.00	131,243,828.08
99	4120.3/4/5/6/9	475,966,365.06	544,654,284.10
100	4120 TOTAL	774,955,811.95	852,380,993.50
101	TOTAL CURRENT*	3,797,233,841.02	3,836,520,030.10
102			
103	OTH LIAB & DEF CREDITS		
104	4310	966,258,016.83	815,786,391.07
105	4320	492,622,015.25	532,413,254.17
106	4330	0.00	0.00
107	4100/4340	3,440,309,422.35	3,524,079,708.24
108	4350	3,126,084.00	2,284,871.62
109	4360	94,531,128.72	85,905,567.30
110			
111			
112	TOTAL OTHER LIAB*	4,996,846,667.15	4,960,469,792.40
113			
114	TOTAL LIABILITES*	26,405,235,763.08	26,414,776,116.21
115	ALLOCATION ADJUSTME	0.30	(0.02)
116	A/C 4050 - ST Debt	0.00	0.00
117	- LT Debt	0.00	36,250,137.99
118			

Pic

b

Month:		o	12 MOS AVERAGE
Year:		MAY	MAY
8		1994	1994
9		eop	avg
9	REGULATED PLANT		
10	2001	40,182,615,307.17	39,383,697,036.43
11	2003	233,592,202.56	222,979,926.36
12	2004	136,473,240.04	134,004,275.81
13	2002	462,066.80	457,809.65
14	2005	3,917,228.00	4,109,870.07
15	2006	113,732,047.67	92,604,365.31
16	2007	1,713,862.54	1,798,162.54
17	TOTAL REGULATED PLAN	40,672,505,954.78	39,839,651,446.17
18			
19	DEPRECIATION & AMORTZ		
20	3100	(17,245,602,658.43)	(16,438,089,749.63)
21	3200	(67,810.89)	(66,493.44)
22	3300	(13,178,977.41)	(12,807,662.20)
23	3410	(31,453,589.91)	(29,497,434.54)
24	3420	(46,411,933.36)	(44,280,845.59)
25	3500	0.00	0.00
26	3600	0.00	0.00
27	TOT DEPR & AMORTZ	(17,336,714,970.00)	(16,524,742,185.40)
28			
29	CURRENT ASSETS		
30	1130	82,738,663.92	107,082,500.78
31	1140	606,390.52	593,514.75
32	1150	2,209,228.74	2,126,690.69
33	1160	0.00	56,291,666.67
34	1200	239,689.88	771,129.95
35	1201	0.00	0.00
36	1180	2,076,195,842.09	1,998,591,924.44
37	1181	(77,502,447.03)	(81,593,911.16)
38	1190	129,573,859.77	158,009,417.07
39	1191	0.00	0.00
40	1210	(138,569.52)	1,340,469.85
41	1220	289,982,098.70	293,942,665.37
42	1290	(145,021.60)	552,253.54
43	1300	17,187,310.80	15,908,493.95
44	1310	6,746,902.87	9,158,865.94
45	1320	0.00	0.00
46	1330	13,120,533.12	8,743,901.58
47	1350	1,514,541.30	1,175,344.64
48	TOTAL CURRENT ASSETS	2,542,329,023.56	2,572,694,928.06
49			
50			
51	NONCURRENT ASSETS		
52	1401	242,639,046.35	232,383,500.73
53	1402	1,386,708.99	1,492,740.65
54	1406	0.00	0.00
55	1407	0.00	0.00
56	1408	0.00	0.00
57	1410	52,012,157.63	40,638,299.48
58	1438	(6.00)	(6.00)
59	1439	263,082,336.65	272,368,192.40
60	TOTAL NONCURRENT*	559,120,243.62	546,882,727.26
61			
62	TOTAL ASSETS*	26,437,240,251.96	26,434,486,916.09

b

Month:		o	12 MOS AVERAGE
Year:		MAY	MAY
8		1994	1994
63		eop	avg
64			
65	STOCKHOLDERS EQUITY		
66			
67	4510	7,090,364,137.52	7,057,799,218.50
68	4520	0.00	(100,000.00)
69	4530	0.00	0.00
70	4540	87,505,788.00	119,964,140.57
71	4550	4,113,504,594.85	4,090,429,593.07
72	TOTAL PROPRIETARY*	11,291,374,520.37	11,268,092,952.14
73			
74	LONG-TERM DEBT		
75	1407	(141,431,147.06)	(148,848,932.68)
76	4210	6,480,000,000.00	6,533,541,666.67
77	4220	840,063.93	919,925.75
78	4230	(62,104,000.49)	(61,310,999.72)
79	4240	0.00	0.00
80	4250	21,573,257.00	23,784,443.29
81	4260	0.00	0.00
82	4270	1,059,124.04	1,183,858.42
83	TOTAL LONG-TERM*	6,299,937,297.42	6,349,269,961.73
84			
85	CURRENT LIABILITIES		
86	4010	1,123,931,078.07	1,063,709,718.92
87	4020	973,085,000.00	1,019,127,208.33
88	4030	308,460,674.41	302,190,214.78
89	4040	91,612,973.81	100,104,179.32
90	4050	0.00	36,250,046.00
91	4060	8,308,056.00	9,053,895.50
92	4070	185,899,202.53	172,614,766.65
93	4080	231,995,252.60	252,578,415.62
94	4100	(1,755,543.35)	760,636.86
95	4110	0.00	0.00
96	4130	43,496,726.50	40,368,857.82
97	4120.1	189,041,326.66	177,588,688.69
98	4120.2	173,298,035.00	131,799,652.79
99	4120.3/4/5/6/9	505,995,823.62	544,578,573.23
100	4120 TOTAL	868,335,185.28	853,966,914.71
101	TOTAL CURRENT*	3,833,368,605.85	3,850,724,854.51
102			
103	OTH LIAB & DEF CREDITS		
104	4310	982,684,017.01	839,505,909.94
105	4320	486,797,948.25	525,325,275.71
106	4330	0.00	0.00
107	4100/4340	3,436,142,966.82	3,509,777,629.77
108	4350	3,126,084.00	2,657,823.53
109	4360	103,808,812.16	89,132,508.72
110			
111			
112	TOTAL OTHER LIAB*	5,012,559,828.24	4,966,399,147.67
113			
114	TOTAL LIABILITES*	26,437,240,251.88	26,434,486,916.05
115	ALLOCATION ADJUSTME	(0.08)	(0.04)
116	A/C 4050 - ST Debt	0.00	0.00
117	- LT Debt	0.00	36,250,046.00
118			

b

Month:		o	12 MOS AVERAGE
Year:		JUNE	JUNE
8		1994	1994
9	REGULATED PLANT	eop	avg
10	2001	40,320,898,011.24	39,521,572,421.07
11	2003	255,844,961.67	218,861,724.69
12	2004	122,964,479.29	130,696,866.08
13	2002	462,066.80	458,068.33
14	2005	3,885,122.00	4,077,764.07
15	2006	115,477,079.71	96,590,080.49
16	2007	1,699,812.54	1,784,112.54
17	TOTAL REGULATED PLAN	40,821,231,533.25	39,974,041,037.27
18			
19	DEPRECIATION & AMORTZ		
20	3100	(17,346,550,822.29)	(16,565,991,641.91)
21	3200	(68,028.61)	(66,714.27)
22	3300	(13,368,214.94)	(12,807,935.96)
23	3410	(31,901,790.91)	(29,594,194.49)
24	3420	(46,727,111.81)	(44,621,865.21)
25	3500	0.00	0.00
26	3600	0.00	0.00
27	TOT DEPR & AMORTZ	(17,438,615,968.56)	(16,653,082,351.84)
28			
29	CURRENT ASSETS		
30	1130	85,166,294.86	103,758,738.18
31	1140	610,971.94	595,624.52
32	1150	2,204,366.26	2,065,540.00
33	1160	0.00	48,750,000.00
34	1200	172,138.60	675,459.25
35	1201	0.00	0.00
36	1180	2,073,819,945.17	2,017,090,187.31
37	1181	(78,820,787.33)	(81,168,678.33)
38	1190	114,874,798.95	152,978,311.55
39	1191	0.00	0.00
40	1210	0.00	1,334,696.12
41	1220	304,509,726.67	294,825,164.38
42	1290	(137,719.88)	455,515.05
43	1300	14,549,902.47	15,325,816.65
44	1310	5,444,482.66	8,676,936.53
45	1320	0.00	0.00
46	1330	14,400,626.63	9,152,307.93
47	1350	1,310,241.11	1,177,362.38
48	TOTAL CURRENT ASSETS	2,538,104,988.11	2,575,692,981.52
49			
50			
51	NONCURRENT ASSETS		
52	1401	245,289,252.52	234,389,906.49
53	1402	1,260,772.77	1,471,719.13
54	1406	0.00	0.00
55	1407	0.00	0.00
56	1408	0.00	0.00
57	1410	53,342,403.23	43,470,887.54
58	1438	(6.00)	(6.00)
59	1439	254,865,940.50	268,461,104.56
60	TOTAL NONCURRENT*	554,758,363.02	547,793,611.72
61			
62	TOTAL ASSETS*	26,475,478,915.82	26,444,445,278.67

b

Month: Year:		o JUNE 1994 eop	12 MOS AVERAGE JUNE 1994 avg
8			
63			
64			
65	STOCKHOLDERS EQUITY		
66			
67	4510	7,090,364,137.52	7,057,581,994.11
68	4520	0.00	(50,000.00)
69	4530	0.00	0.00
70	4540	87,505,788.00	120,212,262.19
71	4550	4,057,599,776.46	4,092,851,049.25
72	TOTAL PROPRIETARY*	11,235,469,701.98	11,270,595,305.55
73			
74	LONG-TERM DEBT		
75	1407	(141,102,875.64)	(146,084,672.73)
76	4210	6,480,000,000.00	6,523,750,000.00
77	4220	827,922.91	903,107.60
78	4230	(61,957,606.21)	(61,596,486.20)
79	4240	0.00	0.00
80	4250	21,119,611.00	23,337,476.25
81	4260	0.00	0.00
82	4270	1,045,508.85	1,164,641.30
83	TOTAL LONG-TERM*	6,299,932,560.91	6,341,474,066.22
84			
85	CURRENT LIABILITIES		
86	4010	1,155,514,031.55	1,079,000,551.36
87	4020	1,182,500,000.00	1,024,554,166.67
88	4030	308,920,155.81	303,345,884.06
89	4040	90,092,209.48	98,616,132.43
90	4050	0.00	18,125,000.00
91	4060	8,276,340.00	8,975,337.67
92	4070	(21,194,370.47)	172,749,803.46
93	4080	264,874,034.40	255,101,793.49
94	4100	(1,646,799.35)	546,592.94
95	4110	0.00	(0.00)
96	4130	43,083,458.06	40,447,546.72
97	4120.1	182,216,197.10	177,950,625.13
98	4120.2	153,073,714.00	133,936,511.50
99	4120.3/4/5/6/9	538,050,433.37	546,358,419.54
100	4120 TOTAL	873,340,344.47	858,245,556.17
101	TOTAL CURRENT*	3,903,759,403.95	3,859,708,364.97
102			
103	OTH LIAB & DEF CREDITS		
104	4310	1,005,385,747.63	863,837,774.35
105	4320	480,973,881.25	518,437,193.63
106	4330	0.00	0.00
107	4100/4340	3,402,949,924.82	3,495,515,714.75
108	4350	3,126,084.00	3,050,604.05
109	4360	143,881,611.23	91,826,255.13
110			
111			
112	TOTAL OTHER LIAB*	5,036,317,248.93	4,972,667,541.91
113			
114	TOTAL LIABILITIES*	26,475,478,915.77	26,444,445,278.65
115	ALLOCATION ADJUSTME	(0.05)	(0.02)
116	A/C 4050 - ST Deb:	0.00	0.00
117	- LT Debt	0.00	18,125,000.00

EXTRACTION AREA
CONTAINS COMPANY BALANCE SHEET INFORMATION

b	Month: Year:	o JULY 1994	12 MOS AVERAGE JULY 1994
9	REGULATED PLANT		
10	2001	40,501,684,230.21	39,659,363,789.06
11	2003	271,725,070.97	217,663,927.70
12	2004	134,742,429.81	127,512,334.66
13	2002	462,066.80	458,494.07
14	2005	3,853,016.00	4,045,658.07
15	2006	127,044,612.70	100,586,318.89
16	2007	1,685,762.54	1,770,062.54
17	TOTAL REGULATED PLANT*	41,041,197,189.03	40,111,400,584.99
18			
19	DEPRECIATION & AMORTZ		
20	3100	(17,512,222,793.66)	(16,694,306,850.31)
21	3200	(68,246.33)	(66,934.45)
22	3300	(13,560,586.17)	(12,821,474.86)
23	3410	(34,124,089.91)	(29,876,016.78)
24	3420	(47,162,779.77)	(44,984,505.26)
25	3500	0.00	0.00
26	3600	0.00	0.00
27	TOT DEPR & AMORTZ	(17,607,138,495.84)	(16,782,055,781.65)
28			
29	CURRENT ASSETS		
30	1130	105,394,929.52	100,615,507.25
31	1140	610,031.53	598,090.02
32	1150	2,256,046.68	2,033,362.22
33	1160	0.00	41,208,333.33
34	1200	168,844.08	588,153.79
35	1201	0.00	0.00
36	1180	2,095,044,018.85	2,037,709,796.29
37	1181	(80,348,015.23)	(80,821,455.04)
38	1190	134,836,918.59	148,684,659.35
39	1191	0.00	0.00
40	1210	1,024,747.43	1,377,393.93
41	1220	297,570,992.01	296,013,433.25
42	1290	273,042.86	369,421.32
43	1300	13,300,685.95	14,926,694.92
44	1310	7,438,515.08	8,395,851.54
45	1320	0.00	0.00
46	1330	12,217,055.62	9,496,476.70
47	1350	1,230,392.49	1,171,980.37
48	TOTAL CURRENT ASSETS*	2,591,018,205.46	2,582,367,699.25
49			
50			
51	NONCURRENT ASSETS		
52	1401	245,162,634.76	236,397,351.06
53	1402	1,258,561.46	1,450,298.50
54	1406	0.00	0.00
55	1407	0.00	0.00
56	1408	0.00	0.00
57	1410	54,672,545.13	45,903,467.89
58	1437	566,973,475.00	23,623,894.79
59	1438	(6.00)	(6.00)
60	1439	228,429,759.60	262,510,661.33
61	TOTAL NONCURRENT*	1,096,496,969.95	569,885,667.57
62			
63	TOTAL ASSETS*	27,121,573,868.60	26,481,598,170.16

EXTRACTION AREA
CONTAINS COMPANY BALANCE SHEET INFORMATION

b

Month: Year:		JULY 1994	12 MOS AVERAGE JULY 1994
64			
65			
66	STOCKHOLDERS EQUITY		
67			
68	4510	7,090,309,446.87	7,058,652,830.74
69	4520	0.00	0.00
70	4530	0.00	0.00
71	4540	87,517,750.00	119,170,542.43
72	4550	4,095,968,922.83	4,094,038,189.61
73	TOTAL PROPRIETARY*	11,273,796,119.70	11,271,861,562.78
74			
75	LONG-TERM DEBT		
76	1407	(140,774,577.68)	(144,355,773.86)
77	4210	6,480,000,000.00	6,527,916,666.67
78	4220	815,781.89	888,628.01
79	4230	(61,810,785.69)	(61,776,001.94)
80	4240	0.00	0.00
81	4250	20,574,561.00	22,877,630.25
82	4260	0.00	0.00
83	4270	1,031,795.88	1,145,330.51
84	TOTAL LONG-TERM*	6,299,836,775.40	6,346,696,479.63
85			
86	CURRENT LIABILITIES		
87	4010	1,203,899,333.16	1,099,381,007.06
88	4020	1,105,000,000.00	1,019,041,666.67
89	4030	311,556,978.99	304,504,564.95
90	4040	87,840,731.85	97,105,386.14
91	4050	0.00	0.00
92	4060	8,839,704.00	8,902,118.08
93	4070	50,626,712.53	170,855,255.32
94	4080	292,514,748.14	257,079,817.72
95	4100	(1,732,479.35)	218,313.40
96	4110	0.00	0.00
97	4130	44,278,327.17	40,813,357.91
98	4120.1	195,037,561.19	177,713,530.41
99	4120.2	94,496,914.00	135,501,129.79
100	4120.3/4/5/6/9	537,184,417.23	548,247,464.75
101	4120 TOTAL	826,718,892.42	861,462,124.95
102	TOTAL CURRENT*	3,929,542,948.91	3,859,363,612.20
103			
104	OTH LIAB & DEF CREDITS		
105	4310	1,019,817,523.92	887,966,331.41
106	4320	475,149,814.25	511,800,355.75
107	4330	0.00	0.00
108	4340	3,392,739,230.82	3,481,022,655.68
109	4341	(329,368,726.00)	(13,723,696.92)
110	4350	3,126,084.00	3,259,625.17
111	4360	160,591,896.76	96,003,652.69
112	4361	896,342,201.00	37,347,591.71
113			
114			
115	TOTAL OTHER LIAB*	5,618,398,024.75	5,003,676,515.49
116			
117	TOTAL LIABILITES*	27,121,573,868.76	26,481,598,170.09
118	ALLOCATION ADJUSTMENT	0.16	(0.07)
119		0.00	0.00
120	A/C 4050 - ST Debt	0.00	0.00
121	- LT Debt	0.00	0.00

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EXTRACTION AREA
CONTAINS COMPANY BALANCE SHEET INFORMATION

b

Month: Year:		o AUG 1994	12 MOS AVERAGE AUG 1994
9	REGULATED PLANT		
10	2001	40,679,611,658.96	39,800,944,709.76
11	2003	291,064,842.08	218,977,761.04
12	2004	140,399,491.22	125,259,167.98
13	2002	467,664.55	459,251.47
14	2005	3,820,910.00	4,013,552.07
15	2006	129,884,962.85	104,873,139.53
16	2007	1,671,712.54	1,756,012.54
17	TOTAL REGULATED PLANT*	41,246,921,242.20	40,256,283,594.39
18			
19	DEPRECIATION & AMORTZ		
20	3100	(17,650,235,938.58)	(16,825,494,230.69)
21	3200	(68,464.05)	(67,154.19)
22	3300	(13,757,679.01)	(12,853,150.02)
23	3410	(31,534,734.91)	(30,246,049.65)
24	3420	(46,559,841.39)	(45,327,393.87)
25	3500	0.00	0.00
26	3600	0.00	0.00
27	TOT DEPR & AMORTZ	(17,742,156,657.94)	(16,913,987,978.42)
28			
29	CURRENT ASSETS		
30	1130	87,088,934.38	98,983,098.76
31	1140	607,847.65	600,535.48
32	1150	2,467,703.45	2,025,887.19
33	1160	0.00	41,208,333.33
34	1200	167,183.15	509,646.79
35	1201	0.00	0.00
36	1180	2,088,205,816.57	2,057,055,635.51
37	1181	(81,399,724.73)	(80,578,783.73)
38	1190	141,006,314.71	145,907,824.92
39	1191	0.00	0.00
40	1210	0.00	1,468,823.54
41	1220	295,522,164.73	297,160,903.95
42	1290	241,627.91	299,765.00
43	1300	12,886,631.60	14,769,721.44
44	1310	5,482,633.86	8,297,430.89
45	1320	0.00	0.00
46	1330	12,713,194.80	9,843,557.62
47	1350	1,225,363.38	1,179,873.20
48	TOTAL CURRENT ASSETS*	2,566,215,691.46	2,598,732,253.90
49			
50			
51	NONCURRENT ASSETS		
52	1401	245,088,438.38	238,396,428.37
53	1402	1,255,128.56	1,433,583.35
54	1406	0.00	0.00
55	1407	0.00	0.00
56	1408	0.00	0.00
57	1410	56,002,787.58	47,936,040.54
58	1437	561,785,330.00	70,655,511.67
59	1438	(6.00)	(6.00)
60	1439	246,771,512.61	256,195,232.19
61	TOTAL NONCURRENT*	1,110,903,191.13	614,616,790.12
62			
63	TOTAL ASSETS*	27,181,883,466.85	26,555,644,659.98

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EXTRACTION AREA
CONTAINS COMPANY BALANCE SHEET INFORMATION

b

Month: Year:		o AUG 1994	12 MOS AVERAGE AUG 1994
64			
65			
66	STOCKHOLDERS EQUITY		
67			
68	4510	7,090,232,720.11	7,061,058,531.43
69	4520	0.00	0.00
70	4530	0.00	0.00
71	4540	87,517,750.00	116,838,981.29
72	4550	4,098,799,763.34	4,094,111,708.44
73	TOTAL PROPRIETARY*	11,276,550,233.45	11,272,009,221.16
74			
75	LONG-TERM DEBT		
76	1407	(140,446,253.03)	(143,728,917.83)
77	4210	6,480,000,000.00	6,532,083,333.33
78	4220	803,640.87	876,486.99
79	4230	(61,663,536.66)	(62,010,736.18)
80	4240	0.00	0.00
81	4250	20,024,829.00	22,406,010.83
82	4260	0.00	0.00
83	4270	1,017,984.40	1,125,925.38
84	TOTAL LONG-TERM*	6,299,736,664.58	6,350,752,102.53
85			
86	CURRENT LIABILITIES		
87	4010	1,181,858,526.15	1,118,748,564.52
88	4020	996,000,000.00	1,010,737,500.00
89	4030	313,406,739.81	305,678,917.63
90	4040	86,765,262.27	95,560,597.97
91	4050	0.00	0.00
92	4060	8,280,983.00	8,809,198.96
93	4070	149,241,698.53	168,142,546.93
94	4080	322,320,727.51	258,839,719.75
95	4100	(1,830,161.35)	(103,926.64)
96	4110	0.00	0.00
97	4130	28,225,243.99	40,901,136.29
98	4120.1	177,245,436.44	177,949,943.60
99	4120.2	132,866,060.00	135,824,210.38
100	4120.3/4/5/6/9	578,813,180.26	550,784,721.52
101	4120 TOTAL	888,924,676.70	864,558,875.49
102	TOTAL CURRENT*	3,973,193,696.61	3,871,873,130.88
103			
104	OTH LIAB & DEF CREDITS		
105	4310	1,035,706,611.30	911,899,570.98
106	4320	469,325,747.25	505,328,766.92
107	4330	0.00	0.00
108	4340	3,383,307,067.82	3,466,624,228.53
109	4341	(328,010,991.00)	(41,114,518.46)
110	4350	3,126,084.00	3,265,058.33
111	4360	179,152,031.43	103,237,068.89
112	4361	889,796,321.00	111,770,030.13
113			
114			
115	TOTAL OTHER LIAB*	5,632,402,871.80	5,061,010,205.32
116			
117	TOTAL LIABILITIES*	27,181,883,466.44	26,555,644,659.89
118	ALLOCATION ADJUSTMENT	(0.41)	(0.09)
119		0.00	0.00
120	A/C 4050 - ST Debt	0.00	0.00
121	- LT Debt	0.00	0.00

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EXTRACTION AREA
CONTAINS COMPANY BALANCE SHEET INFORMATION

b

Month: Year:		SEP 1994	12 MOS AVERAGE SEP 1994
9	REGULATED PLANT		
10	2001	40,833,623,262.70	39,945,056,333.03
11	2003	315,824,549.44	223,112,254.86
12	2004	131,724,419.53	123,285,626.25
13	2002	433,864.65	458,825.40
14	2005	3,789,279.99	3,981,465.90
15	2006	128,467,495.87	108,731,030.85
16	2007	1,657,662.54	1,741,962.54
17	TOTAL REGULATED PLANT*	41,415,520,534.72	40,406,367,498.83
18			
19	DEPRECIATION & AMORTZ		
20	3100	(17,754,470,522.83)	(16,956,884,841.47)
21	3200	(68,755.50)	(67,376.54)
22	3300	(13,906,107.13)	(12,931,523.94)
23	3410	(31,454,923.91)	(30,592,705.52)
24	3420	(46,308,794.54)	(45,607,064.21)
25	3500	0.00	0.00
26	3600	0.00	0.00
27	TOT DEPR & AMORTZ	(17,846,209,103.91)	(17,046,083,511.68)
28			
29	CURRENT ASSETS		
30	1130	89,256,902.03	96,356,127.21
31	1140	608,426.91	602,444.58
32	1150	2,301,508.12	2,041,452.40
33	1160	0.00	41,208,333.33
34	1200	188,406.20	439,880.26
35	1201	0.00	0.00
36	1180	2,111,990,749.80	2,067,328,816.56
37	1181	(85,213,091.37)	(80,592,513.50)
38	1190	139,052,671.34	143,582,108.56
39	1191	0.00	0.00
40	1210	1,099,987.67	1,563,136.62
41	1220	297,275,897.24	298,164,080.05
42	1290	111,627.50	240,364.91
43	1300	14,608,201.18	14,923,824.46
44	1310	11,995,947.42	8,216,259.59
45	1320	0.00	0.00
46	1330	12,913,181.05	10,254,019.44
47	1350	1,217,575.09	1,204,690.12
48	TOTAL CURRENT ASSETS*	2,597,407,990.18	2,605,533,024.60
49			
50			
51	NONCURRENT ASSETS		
52	1401	247,704,538.80	240,397,962.39
53	1402	1,242,062.30	1,416,505.89
54	1406	0.00	0.00
55	1407	0.00	0.00
56	1408	0.00	0.00
57	1410	57,333,028.98	49,568,605.59
58	1437	558,623,839.00	117,339,227.04
59	1438	(6.00)	(6.00)
60	1439	206,670,254.38	249,595,845.58
61	TOTAL NONCURRENT*	1,071,573,717.46	658,318,140.48
62			
63	TOTAL ASSETS*	27,238,293,138.45	26,624,135,152.23

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EXTRACTION AREA
CONTAINS COMPANY BALANCE SHEET INFORMATION

b

Month: Year:		o SEP 1994	12 MOS AVERAGE SEP 1994
64			
65			
66	STOCKHOLDERS EQUITY		
67			
68	4510	7,090,072,288.76	7,063,633,517.20
69	4520	0.00	0.00
70	4530	0.00	0.00
71	4540	87,517,750.00	114,328,253.49
72	4550	4,085,805,465.75	4,093,822,981.98
73	TOTAL PROPRIETARY*	11,263,395,504.51	11,271,784,752.67
74			
75	LONG-TERM DEBT		
76	1407	(140,117,901.08)	(143,094,262.28)
77	4210	6,480,000,000.00	6,536,250,000.00
78	4220	791,499.85	864,345.97
79	4230	(61,515,857.12)	(62,276,602.49)
80	4240	0.00	0.00
81	4250	20,247,076.00	21,982,190.63
82	4260	0.00	0.00
83	4270	1,004,073.70	1,106,425.21
84	TOTAL LONG-TERM*	6,300,408,891.35	6,354,832,097.04
85			
86	CURRENT LIABILITIES		
87	4010	1,178,429,798.82	1,128,884,991.67
88	4020	1,163,500,000.00	1,011,195,833.33
89	4030	315,084,015.73	306,937,118.82
90	4040	85,348,641.69	93,975,393.10
91	4050	0.00	0.00
92	4060	8,344,199.00	8,706,870.58
93	4070	30,924,149.53	162,503,155.66
94	4080	359,779,086.78	260,727,840.33
95	4100	(8,454,384.35)	(682,504.64)
96	4110	0.00	0.00
97	4130	11,712,305.17	40,182,804.87
98	4120.1	144,200,101.95	177,910,184.19
99	4120.2	135,696,902.00	135,033,669.42
100	4120.3/4/5/6/9	614,481,253.22	554,112,835.43
101	4120 TOTAL	894,378,257.17	867,056,689.03
102	TOTAL CURRENT*	4,039,046,069.54	3,879,488,192.77
103			
104	OTH LIAB & DEF CREDITS		
105	4310	1,048,093,478.79	935,392,800.16
106	4320	463,501,680.25	498,956,631.54
107	4330	0.00	0.00
108	4340	3,373,155,868.82	3,452,122,786.28
109	4341	(333,255,573.00)	(68,667,291.96)
110	4350	2,858,732.00	3,260,723.75
111	4360	189,209,073.81	110,957,940.87
112	4361	891,879,412.00	186,006,519.00
113			
114			
115	TOTAL OTHER LIAB*	5,635,442,672.67	5,118,030,109.64
116			
117	TOTAL LIABILITIES*	27,238,293,138.07	26,624,135,152.11
118	ALLOCATION ADJUSTMENT	(0.38)	(0.12)
119		0.00	0.00
120	A/C 4050 - ST Debt	0.00	0.00
121	- LT Debt	0.00	0.00

EXTRACTION AREA
CONTAINS COMPANY BALANCE SHEET INFORMATION

b

Month: Year:		O OCT 1994	12 MOS AVERAGE OCT 1994
9	REGULATED PLANT		
10	2001	40,987,539,566.82	40,089,582,278.47
11	2003	293,235,307.16	229,516,782.41
12	2004	113,489,798.26	121,143,516.87
13	2002	433,864.65	456,990.99
14	2005	3,763,707.69	3,949,671.81
15	2006	131,314,281.08	112,133,253.14
16	2007	1,643,612.54	1,727,912.54
17	TOTAL REGULATED PLANT*	41,531,420,138.20	40,558,510,406.23
18			
19	DEPRECIATION & AMORTZ		
20	3100	(17,852,051,769.50)	(17,086,669,316.36)
21	3200	(69,046.95)	(67,604.58)
22	3300	(12,592,483.14)	(12,993,740.02)
23	3410	(32,361,819.91)	(30,931,952.60)
24	3420	(46,554,783.40)	(45,848,030.08)
25	3500	0.00	0.00
26	3600	0.00	0.00
27	TOT DEPR & AMORTZ	(17,943,629,902.90)	(17,176,510,643.63)
28			
29	CURRENT ASSETS		
30	1130	137,351,887.90	93,905,151.69
31	1140	600,520.64	603,492.43
32	1150	2,424,538.35	2,062,419.48
33	1160	0.00	20,604,166.67
34	1200	186,919.36	379,961.73
35	1201	0.00	0.00
36	1180	2,098,556,865.68	2,074,011,652.43
37	1181	(75,599,456.76)	(80,185,637.10)
38	1190	130,927,751.90	140,791,476.65
39	1191	0.00	0.00
40	1210	1,100,000.00	1,605,567.90
41	1220	307,557,394.35	299,025,882.58
42	1290	24,026.01	179,738.54
43	1300	10,193,639.55	15,028,999.57
44	1310	10,123,842.03	8,152,974.89
45	1320	0.00	0.00
46	1330	11,759,221.12	10,701,240.96
47	1350	1,217,118.03	1,233,302.86
48	TOTAL CURRENT ASSETS*	2,636,424,268.16	2,588,100,391.29
49			
50			
51	NONCURRENT ASSETS		
52	1401	247,630,342.42	242,401,953.10
53	1402	1,240,089.13	1,393,532.45
54	1406	0.00	0.00
55	1407	0.00	0.00
56	1408	0.00	0.00
57	1410	49,636,270.38	50,424,879.99
58	1437	552,548,329.00	163,638,067.38
59	1438	(6.00)	(6.00)
60	1439	195,790,482.28	242,310,152.19
61	TOTAL NONCURRENT*	1,046,845,507.21	700,168,579.11
62			
63	TOTAL ASSETS*	27,271,060,010.67	26,670,268,733.00

28-Dec-94
02:09 PM

EXTRACTION AREA
CONTAINS COMPANY BALANCE SHEET INFORMATION

b

Month: Year:		OCT 1994	12 MOS AVERAGE OCT 1994
64			
65			
66	STOCKHOLDERS EQUITY*		
67			
68	4510	7,090,901,133.69	7,066,540,520.20
69	4520	0.00	0.00
70	4530	0.00	0.00
71	4540	86,512,820.44	111,454,094.04
72	4550	4,121,090,122.10	4,094,112,347.92
73	TOTAL PROPRIETARY*	11,298,504,076.23	11,272,106,962.16
74			
75	LONG-TERM DEBT		
76	1407	(139,790,538.88)	(142,186,363.53)
77	4210	6,480,000,000.00	6,509,166,666.67
78	4220	779,358.83	852,204.95
79	4230	(61,372,788.78)	(62,299,527.12)
80	4240	0.00	0.00
81	4250	20,107,176.00	21,617,045.21
82	4260	0.00	0.00
83	4270	990,063.07	1,086,829.32
84	TOTAL LONG-TERM*	6,300,713,270.24	6,328,236,855.49
85			
86	CURRENT LIABILITIES		
87	4010	1,103,736,724.69	1,132,418,578.88
88	4020	1,038,050,000.00	1,028,832,708.33
89	4030	317,013,118.67	308,277,542.73
90	4040	84,111,420.86	92,445,860.64
91	4050	0.00	0.00
92	4060	7,940,713.00	8,601,739.29
93	4070	124,616,984.53	156,076,589.86
94	4080	397,234,398.24	262,888,665.59
95	4100	(8,548,767.35)	(1,505,604.18)
96	4110	0.00	0.00
97	4130	45,468,689.94	39,376,815.68
98	4120.1	163,088,993.52	177,194,574.17
99	4120.2	120,012,307.00	133,872,903.04
100	4120.3/4/5/6/9	646,475,155.71	559,271,787.27
101	4120 TOTAL	929,576,456.23	870,339,264.48
102	TOTAL CURRENT*	4,039,199,738.81	3,897,752,161.31
103			
104	OTH LIAB & DEF CREDITS		
105	4310	1,035,783,941.28	956,965,047.21
106	4320	457,677,612.25	492,808,288.29
107	4330	0.00	0.00
108	4340	3,367,967,051.82	3,436,903,715.01
109	4341	(330,251,116.00)	(96,313,404.00)
110	4350	2,858,732.00	3,227,546.13
111	4360	215,807,254.52	118,630,089.72
112	4361	882,799,450.02	259,951,471.58
113			
114			
115	TOTAL OTHER LIAB*	5,632,642,925.89	5,172,172,753.93
116			
117	TOTAL LIABILITES*	27,271,060,011.17	26,670,268,732.89
118	ALLOCATION ADJUSTMENT	0.50	(0.11)
119		0.00	0.00
120	A/C 4050 - ST Debt	0.00	0.00
121	- LT Debt	0.00	0.00

P22

19-Jan-95
08:40 AM

EXTRACTION AREA
CONTAINS COMPANY BALANCE SHEET INFORMATION

b

Month: Year:		o NOV 1994	12 MOS AVERAGE NOV 1994
9	REGULATED PLANT		
10	2001	41,127,947,816.52	40,234,949,847.09
11	2003	252,798,889.25	235,648,767.44
12	2004	91,668,097.33	118,293,725.36
13	2002	433,864.65	455,338.49
14	2005	3,738,811.49	3,918,450.36
15	2006	133,790,611.61	115,497,770.49
16	2007	1,629,562.54	1,713,862.54
17	TOTAL REGULATED PLANT*	41,612,007,653.39	40,710,477,781.77
18			
19	DEPRECIATION & AMORTZ		
20	3100	(17,964,241,229.53)	(17,215,895,645.97)
21	3200	(69,338.40)	(67,838.32)
22	3300	(12,957,735.70)	(13,027,732.41)
23	3410	(32,366,645.91)	(31,243,321.18)
24	3420	(47,074,594.56)	(46,091,808.62)
25	3500	0.00	0.00
26	3600	0.00	0.00
27	TOT DEPR & AMORTZ	(18,056,709,544.10)	(17,306,326,346.49)
28			
29	CURRENT ASSETS		
30	1130	76,923,203.17	90,677,340.81
31	1140	599,183.59	604,127.83
32	1150	2,799,132.41	2,106,111.18
33	1160	0.00	0.00
34	1200	98,350.64	325,639.17
35	1201	0.00	0.00
36	1180	2,179,703,044.61	2,086,240,203.32
37	1181	(71,253,052.42)	(79,335,799.22)
38	1190	138,955,144.16	138,307,617.37
39	1191	0.00	0.00
40	1210	116,694.58	1,608,092.01
41	1220	317,031,266.18	300,106,912.34
42	1290	(79,837.57)	126,649.89
43	1300	17,303,155.22	15,039,589.34
44	1310	8,318,432.80	8,103,575.67
45	1320	0.00	0.00
46	1330	14,720,995.20	11,220,842.91
47	1350	1,215,093.73	1,263,490.31
48	TOTAL CURRENT ASSETS*	2,686,450,806.30	2,576,394,392.94
49			
50			
51	NONCURRENT ASSETS		
52	1401	250,264,527.58	243,873,173.80
53	1402	1,238,099.70	1,365,088.68
54	1406	0.00	0.00
55	1407	0.00	0.00
56	1408	0.00	0.00
57	1410	50,809,052.78	50,904,323.34
58	1437	542,432,137.00	209,262,253.46
59	1438	(6.00)	(6.00)
60	1439	170,210,641.97	234,584,369.35
61	TOTAL NONCURRENT*	1,014,954,453.03	739,989,202.62
62			
63	TOTAL ASSETS*	27,256,703,368.62	26,720,535,030.84

19-Jan-95
08:40 AM

EXTRACTION AREA
CONTAINS COMPANY BALANCE SHEET INFORMATION

b

Month: Year:		o NOV 1994	12 MOS AVERAGE NOV 1994
64			
65			
66	STOCKHOLDERS EQUITY		
67			
68	4510	7,092,944,538.48	7,069,837,499.50
69	4520	0.00	0.00
70	4530	0.00	0.00
71	4540	67,591,866.44	107,428,837.88
72	4550	4,111,410,890.25	4,094,670,268.31
73	TOTAL PROPRIETARY*	11,271,947,295.17	11,271,936,605.69
74			
75	LONG-TERM DEBT		
76	1407	(137,127,935.72)	(141,333,855.62)
77	4210	6,450,000,000.00	6,478,750,000.00
78	4220	767,217.81	840,063.93
79	4230	(61,229,284.99)	(62,101,682.60)
80	4240	0.00	0.00
81	4250	19,572,092.00	21,284,974.88
82	4260	0.00	0.00
83	4270	975,954.21	1,067,137.11
84	TOTAL LONG-TERM*	6,272,958,043.31	6,298,506,637.69
85			
86	CURRENT LIABILITIES		
87	4010	1,195,131,084.94	1,136,989,471.38
88	4020	881,275,000.00	1,047,360,208.33
89	4030	318,458,403.21	309,721,052.58
90	4040	82,023,879.12	91,038,017.20
91	4050	30,000,000.00	1,250,000.00
92	4060	7,507,913.00	8,478,598.54
93	4070	246,851,007.53	151,795,182.74
94	4080	323,519,160.21	264,594,384.43
95	4100	(9,931,712.35)	(2,355,651.27)
96	4110	(27,054.00)	(1,127.25)
97	4130	41,669,560.32	39,260,001.11
98	4120.1	163,824,932.51	177,012,935.88
99	4120.2	155,296,962.00	133,281,589.25
100	4120.3/4/5/6/9	684,397,857.55	566,396,009.56
101	4120 TOTAL	1,003,519,752.06	876,690,534.69
102	TOTAL CURRENT*	4,119,996,994.04	3,924,820,672.49
103			
104	OTH LIAB & DEF CREDITS		
105	4310	1,076,358,438.42	979,037,492.24
106	4320	449,196,111.25	486,746,432.54
107	4330	0.00	0.00
108	4340	3,302,645,014.82	3,419,086,591.82
109	4341	(302,033,041.00)	(122,658,577.21)
110	4350	5,482,025.00	3,284,597.08
111	4360	215,687,304.25	127,853,747.11
112	4361	844,465,183.02	331,920,831.29
113			
114			
115	TOTAL OTHER LIAB*	5,591,801,035.76	5,225,271,114.88
116			
117	TOTAL LIABILITES*	27,256,703,368.28	26,720,535,030.75
118	ALLOCATION ADJUSTMENT	(0.34)	(0.09)
119		0.00	0.00
120	A/C 4050 - ST Debt	0.00	0.00
121	- LT Debt	30,000,000.00	1,250,000.00

P24

17-Feb-95
11:13 AM

EXTRACTION AREA
CONTAINS COMPANY BALANCE SHEET INFORMATION

b

Month: Year:		o DEC 1994	12 MOS AVERAGE DEC 1994
9	REGULATED PLANT		
10	2001	41,218,465,811.32	40,377,097,689.34
11	2003	213,627,794.11	238,892,067.99
12	2004	74,567,495.09	115,637,392.29
13	2002	433,864.65	453,867.87
14	2005	3,864,014.94	3,894,083.88
15	2006	35,662,940.07	114,530,342.15
16	2007	1,615,512.54	1,699,812.54
17	TOTAL REGULATED PLANT*	41,548,237,432.72	40,852,205,256.05
18			
19	DEPRECIATION & AMORTZ		
20	3100	(18,014,468,103.32)	(17,344,100,056.95)
21	3200	(69,629.85)	(68,077.76)
22	3300	(13,184,841.90)	(13,087,775.54)
23	3410	(25,844,243.91)	(31,216,875.78)
24	3420	(45,845,723.31)	(46,236,845.27)
25	3500	0.00	0.00
26	3600	0.00	0.00
27	TOT DEPR & AMORTZ	(18,099,412,542.29)	(17,434,709,631.30)
28			
29	CURRENT ASSETS		
30	1130	74,236,128.96	89,199,357.71
31	1140	605,017.00	604,810.33
32	1150	2,413,031.65	2,181,432.46
33	1160	0.00	0.00
34	1200	95,138.72	275,996.77
35	1201	0.00	0.00
36	1180	2,189,134,261.52	2,098,137,408.05
37	1181	(76,067,102.70)	(78,800,794.02)
38	1190	157,753,637.75	137,745,597.50
39	1191	0.00	0.00
40	1210	0.00	1,568,744.60
41	1220	329,116,377.67	301,567,657.44
42	1290	(150,249.02)	105,355.58
43	1300	5,177,397.90	15,061,166.94
44	1310	7,294,453.91	8,063,888.34
45	1320	0.00	0.00
46	1330	32,724,765.28	12,531,369.20
47	1350	1,401,367.71	1,293,043.23
48	TOTAL CURRENT ASSETS*	2,723,734,226.35	2,589,535,034.11
49			
50			
51	NONCURRENT ASSETS		
52	1401	250,324,562.04	244,834,873.78
53	1402	482,602.05	1,305,280.54
54	1406	0.00	0.00
55	1407	0.00	0.00
56	1408	0.00	0.00
57	1410	51,312,419.38	51,395,254.05
58	1437	529,630,470.00	253,931,528.75
59	1438	(6.00)	(6.00)
60	1439	181,250,179.88	229,895,201.59
61	TOTAL NONCURRENT*	1,013,000,227.35	781,362,132.71
62			
63	TOTAL ASSETS*	27,185,559,344.13	26,788,392,791.57

P 25
P 24

Southern Bell Tel. Inc
 Monthly Balance of all Balance Sheet Accounts
 Tye 12 months
 PBC

1/9/20/95
 RG
 7/7/95

17-Feb-95
 11:13 AM

EXTRACTION AREA
 CONTAINS COMPANY BALANCE SHEET INFORMATION

b	Month: Year:	o DEC 1994	12 MOS AVERAGE DEC 1994
64			
65			
66	STOCKHOLDERS EQUITY		
67			
68	4510	7,103,118,842.48	7,074,068,015.87
69	4520	0.00	0.00
70	4530	0.00	0.00
71	4540	57,823,866.44	101,737,919.23
72	4550	4,048,364,995.54	4,097,648,670.70
73	TOTAL PROPRIETARY*	11,209,307,704.46	11,273,454,605.81
74			
75	LONG-TERM DEBT		
76	1407	(136,705,918.66)	(140,807,251.87)
77	4210	6,450,000,000.00	6,476,250,000.00
78	4220	755,076.79	827,922.91
79	4230	(61,085,343.42)	(61,956,455.87)
80	4240	0.00	0.00
81	4250	19,091,931.00	20,980,508.17
82	4260	0.00	0.00
83	4270	954,374.68	1,047,366.58
84	TOTAL LONG-TERM*	6,273,010,120.39	6,296,342,089.82
85			
86	CURRENT LIABILITIES		
87	4010	1,243,342,950.11	1,144,550,019.17
88	4020	1,185,184,000.00	1,054,949,875.00
89	4030	319,185,074.65	311,217,821.89
90	4040	80,348,785.84	89,677,056.73
91	4050	30,000,000.00	3,750,000.00
92	4060	7,157,287.00	8,340,587.38
93	4070	(5,800,385.50)	145,017,126.78
94	4080	223,965,016.66	264,877,986.70
95	4100	(3,478,597.35)	(2,974,728.52)
96	4110	(27,054.00)	(3,381.75)
97	4130	45,229,214.76	40,270,450.36
98	4120.1	186,221,164.98	177,465,554.54
99	4120.2	142,909,349.00	132,953,863.67
100	4120.3/4/5/6/9	685,217,168.63	570,675,454.10
101	4120 TOTAL	1,014,347,682.61	881,094,872.31
102	TOTAL CURRENT*	4,139,433,974.78	3,940,767,686.05
103			
104	OTH LIAB & DEF CREDITS		
105	4310	1,088,676,236.65	997,799,695.54
106	4320	443,283,323.25	480,650,161.08
107	4330	0.00	0.00
108	4340	3,305,056,888.82	3,403,104,436.25
109	4341	(303,980,440.00)	(147,909,138.92)
110	4350	4,597,138.00	3,414,081.63
111	4360	192,563,482.40	138,928,505.48
112	4361	833,610,915.02	401,840,668.71
113			
114			
115	TOTAL OTHER LIAB*	5,563,807,544.14	5,277,828,409.77
116			
117	TOTAL LIABILITES*	27,185,559,343.77	26,788,392,791.44
118	ALLOCATION ADJUSTMENT	(0.36)	(0.13)
119		0.00	0.00
120	A/C 4050 - ST Debt	0.00	0.00
121	- LT Debt	30,000,000.00	3,750,000.00

✓ - Expenses
 Moved to 31-1/1

P26
 P25

Page 25 is also booked on WP 12-6 P2,

The 12/94 balance on 12-6 P2 was booked to
 the FR ledger.

31-1
 1-1

Southern Bell Tel & Tel Co.

Documentation For Long Term & Short Term Cost Rate

Type 12 months ended 12-31-94

PBC

RC

1/7/95

12/31/94

DEC, 1994

LONG-TERM DEBT
AVG COST RATE

SHORT-TERM DEBT
AVG COST RATE

	(000)				(000)		
	AMOUNT	INTEREST	COST RATE		AMOUNT	INTEREST	COST RATE
DEC 93 1/2	3,149,380	234,527	7.45%	DEC 93 1/2	548,395	18,505	3.37%
JAN 94	6,298,157	469,061	7.45%	JAN 94	1,137,678	37,109	3.26%
FEB 94	6,298,586	469,024	7.45%	FEB 94	913,218	31,167	3.41%
MAR 94	6,299,989	469,364	7.45%	MAR 94	1,010,335	36,514	3.61%
APR 94	6,299,963	468,071	7.43%	APR 94	1,156,780	44,119	3.81%
MAY 94	6,299,937	468,872	7.44%	MAY 94	981,393	40,817	4.16%
JUN 94	6,299,933	468,959	7.44%	JUN 94	1,190,776	51,544	4.33%
JUL 94	6,299,837	469,266	7.45%	JUL 94	1,113,840	49,373	4.43%
AUG 94	6,299,737	468,634	7.44%	AUG 94	1,004,281	47,215	4.70%
SEP 94	6,300,409	469,036	7.44%	SEP 94	1,171,844	57,476	4.90%
OCT 94	6,300,712	468,697	7.44%	OCT 94	1,045,991	52,239	4.99%
NOV 94	6,302,958	468,508	7.43%	NOV 94	888,783	49,610	5.58%
DEC 94 1/2	3,151,505	234,611	7.44%	DEC 94	596,170	35,197	5.90%
TOTAL	75,601,102	5,626,630	7.44%	TOTAL	12,759,484	550,885	4.32%
AVERAGE	6,300,092	468,886	7.44%	AVERAGE	1,063,290	45,907	4.32%
TOTAL AVG DEBT:							
7,363,382							
514,793							
6.99%							

12/94 3,151,505
 y 2
 6,303,010 31-1

31-1
2



Room 1G1
3700 Colonnade Parkway
Birmingham, Alabama 35243

Treasurer
Jerry W. Robinson
Assistant Treasurers
M. O. Wier
F. W. French
M. G. Tate

January 5, 1995

Armandi Nolberto
Merrill Lynch Capital Markets
World Financial Center
North Tower - 7th Floor
New York, New York 10281-1307

Phone: (212) 449-4868

Fax: (212) 449-6700

Dear Mr. Nolberto:

Our auditors, Coopers & Lybrand, are performing an audit of our financial statements. In this regard, we ask that you confirm to them the commercial paper placed by you and outstanding as of December 31, 1994. Based on BellSouth Telecommunications' records, that amount is itemized on the attached sheet totaling \$289,500,000.00.

Please indicate your agreement with the information contained herein by signing in the space provided below. A pre-addressed envelope is enclosed for your convenience in replying. Please return your reply to the following address by January 17, 1995.

Coopers & Lybrand
1100 Campanile Building
1155 Peachtree Street
Atlanta, Georgia 30309
Attn: Margaret Stallings

Sincerely,

Our records of commercial paper outstanding as of 12/31/94 agree with BellSouth Telecommunications' records as noted on the attached listing. Items appearing on this page represent all commercial paper placed by us from that Company through 12/31/94 with maturity dates subsequent to that date.

By:

Title:

ASST. Treas.

MERRILL LYNCH CAPITAL MARKETS

Confidential Treatment Requested by
Coopers & Lybrand L.L.P.
1100 Campanile Building
Atlanta, Georgia 30309
404/870-1100

From Coopers & Lybrand (External Auditors) workpapers.

**THIS PAGE WAS A COPY OF EXTERNAL AUDITORS'
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REMOVED AS PROPRIETARY AND CONFIDENTIAL DATA

31-1
2-1
1

p. 182

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WORKPAPERS**

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p. 1 of 2
31-1
2-1
2

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WORKPAPERS**

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p. 1-82

$$\begin{array}{r} 31-1 \\ \hline 2-1 \\ \hline 3 \end{array}$$

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WORKPAPERS**

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p. 1 of 2
31-1
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4

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WORKPAPERS**

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31-1
2-2

1 of 2

Southern Bell

Funded Debt Act 4210

TYS 12-31-94

RC

K.9/2/95

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WORKPAPERS**

REMOVED AS PROPRIETARY AND CONFIDENTIAL DATA

p. 202

12-6
2 P2

2-2

COMPANY: SOUTHERN BELL
 TITLE: FUNDED DEBT
 TEST PERIOD: 12 MONTHS ENDED 12-31-94
 AUDITOR: RAYMOND GRANT
 DATE: JULY 8, 1995 *By 9/20/95*

MONTH ACCOUNT
 4210
 FUNDED DEBT

12/93	$\frac{31-1}{1-1}$	\$3,240,000,000	$\times 2 = 6,480,000$	$\frac{31-1}{2-2}$
1/94		\$6,480,000,000		
2/94		\$6,480,000,000		
3/94		\$6,480,000,000		
4/94		\$6,480,000,000		
5/94		\$6,480,000,000		
6/94		\$6,480,000,000		
7/94		\$6,480,000,000		
8/94		\$6,480,000,000		
9/94		\$6,480,000,000		
10/94		\$6,480,000,000		
11/94		\$6,450,000,000		
12/94		\$3,225,000,000	\times	

\$77,715,000,000

12 Month Average

\$6,476,250,000

$\frac{31-1}{1-1}$ P25

Amounts traced to the FR-Ledger

* Picked up 1/2 of 12/93 and 12/94 amount to compute 12 month average

$\frac{31-1}{2-2}$

COMPANY: SOUTHERN BELL
 TITLE: CUSTOMER DEPOSITS
 TEST PERIOD: 12 MONTHS ENDED 12-31-94
 AUDITOR: RAYMOND GRANT
 DATE: JULY 8, 1995 *RJ 2/29/95*

MONTH	ACCOUNT 4040 Customer Deposits
12/93	(\$21,153,478)
1/94	(\$41,137,736)
2/94	(\$40,145,957)
3/94	(\$39,690,738)
4/94	(\$38,756,390)
5/94	(\$36,948,652)
6/94	(\$36,060,511)
7/94	(\$34,817,352)
8/94	(\$33,560,741)
9/94	(\$32,433,044)
10/94	(\$31,503,438)
11/94	(\$29,830,562)
12/94	(\$14,594,009)
<hr/>	
Total Per G/L -FR Basis	(\$430,632,608)
12 Month Average	(\$35,886,051)
Per Page 3 of Telephone Surveillance Report (3)	(\$35,886,000) >
<hr/>	
Difference Due to Rounding	(\$51)
<i>Immaterial pass on Adv.</i>	<hr/>

* Picked up 1/2 of 12/93 and 12/94 amount to compute the 12 month average.

Source: FR General ledger

										<i>31-2</i>
--	--	--	--	--	--	--	--	--	--	-------------

Southern Bell

Allocations & Separation Factors

TYE 12-31-94

PBC

RC
8/18/95

By 8/19/95

17-Feb-95

FLORIDA

23.84936681%

75.59081326%

4
5 DEVELOPMENT OF ALLOCATION AND SEPARATION
6 FACTORS FOR USE IN DEVELOPMENT OF STATE ALLOCATED BALANCE SHEET

7
8 PERIOD: DEC }
9 { 1994 }
10 { avg }

11
12 STATE NAME FLORIDA
13 DATA TYPE: avg
14 TIME PERIO DECEMBER, 1994

16 ENTER ACCT	COMBINED (REG)	INTRASTATE	CO-NONREG	FLORIDA-BOOKED
17 2001	9,716,213,929	7,373,502,863	332,049,045	9,811,547,754
19 2003	42,811,458	32,402,212	2,341,321	43,212,816
21 2004	25,860,147	19,457,305	1,706,621	26,223,389
23 2002	227,226	172,852	9,916	235,581
25 2005	0	0	11,609	0
27 1220	63,795,155	47,771,251	6,376,648	65,474,017
29 3000 (w/o 3300)	4,296,626,924	3,282,550,047	132,903,385	4,332,131,161
31 4100/4340	612,398,181	627,104,851	7,982,606	815,257,178
35 4320 (Sec.50)	119,485,234	91,357,561	1,821,851	119,981,239
37 4320 (Sec.38)	57,384	43,521	-	57,608
39 4040	34,976,887	-	2,590,547	-

31-3
1

\$ 120,038,847

31-3
2

41 RATIO CALCULATION AREA

42 DEC RATIOS

43 1994

44 avg

45

46 Company Net Book Cost (less 4320)

47 Booked-FR 19,735,141,034

48 Regulated 19,535,153,519 98.98664258%

49 ALLOCATION RATIO

50 avg

51 Comb Net Book Cost

52 less 4320 4,619,940,112 23.84936681%

53

54 SEPARATION RATIO

55 Intra Net Book Cost

56 less 4320 3,492,250,303 75.59081326%

57

58

This work paper is also located on workpaper 12-6
 The 12/94 balance ~~was~~ on workpaper 12-6 was
 traced to Bell South C/C Sheets.

31-3

COMPANY: SOUTHERN BELL
 TITLE: ITC
 TEST PERIOD: 12 MONTHS ENDED 12-31-94
 AUDITOR: RAYMOND GRANT
 DATE: JULY 8, 1995

MONTH ACCOUNT
 4320
 Unamortized Operating
 ITC

12/93	(\$65,138,645)
1/94	(\$128,575,406)
2/94	(\$126,873,521)
3/94	(\$125,171,636)
4/94	(\$123,469,751)
5/94	(\$121,797,866)
6/94	(\$120,065,981)
7/94	(\$118,364,096)
8/94	(\$116,662,211)
9/94	(\$114,960,326)
10/94	(\$113,258,440)
11/94	(\$111,337,755)
12/94	(\$54,820,564)

Total Per G/L - FR Basis (\$1,440,496,196)

12 Month Average (\$120,041,350)
 Per: New Stock b/s Alloc Sch 31-3 (\$120,038,847)

Difference Immaterial Pass on Adjustment (\$2,502.71)

Source: Balance To Regulated Accounts Report * G/L - FR Basis

* Picked up 1/2 of 12/93 and 12/94 amount to compute the 12 month average

~~31-3~~
 2

COMPANY: SOUTHERN BELL
 TITLE: COST FREE CAPITAL RECONCILIATION
 TEST PERIOD: 12 MONTHS ENDED 12-31-94
 AUDITOR: RAYMOND GRANT
 DATE: JULY 8, 1995

Amount
(000)

PER SURVEILLANCE REPORT PG 3

Cost Free Capital Average Intrastate	\$627,148 (31)
Specific Adjustments	\$18,331
Pro Rata Adjustments	(\$10,017)

Cost Free Capital Adjusted	\$635,462 (A) (31)
----------------------------	--------------------

PER SURVEILLANCE REPORT PG 3A

Total Capital Per Books - Continued	\$812,455 (C)
Specific Adjusted	\$24,234
	\$836,689 (B)
Pro Rata Adjustments	(\$10,853)

Adjusted Total Capital	\$825,836
Interstate Separate Factor	\$190,374

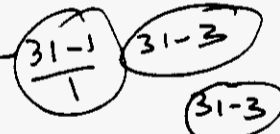
Adjusted Jurisdictional Cost Free Capital	\$635,462 (A)
---	---------------

RECONCILIATION TO BOOKS

Account 4100/4340 Per Wp	\$812,398
Plus Sec 38 of Acct 4320	57

Plus We Co Credit Adjustment	812455 (C)
	\$24,234

Total	\$836,689 (B)
-------	---------------



Purpose: To reconcile Cost Free Capital on Burv. Report
 Page 3 12/94 (WP 31A p1) and Cost Free Capital
 on Page 3A 12/94 Aug. (WP 31A p2) to company
 Books.

Southern Bell Tel - Tel

WECO Adj

RG 7/12/95

TYE 12-31-95

DBL

01 11 00 000000 FROM FINANCE REGULATORY TO 10002010100 1002/000

AMOUNTS USED ON THE SURVEILLANCE REPORT

WECO ADJUSTMENT

	COMBINED	INTRASTATE
PLT IN SVC		
AVERAGE	45,803	34,468
EOP	46,459	34,961
DEPR RESV		
AVERAGE	30,994	23,350
EOP	31,438	23,685

PLT IN SVC		
WECO - EOP	$\frac{31-5}{1-2}$ 46,458,761	$\frac{31-5}{1-2}$ 34,961,190
Balloors Def Taxes - EOP	0	0
WECO PLUS Balloors Def Taxes - EOP	46,458,761	34,961,190

WECO - AVG		
WECO - AVG	$\frac{31-5}{1-1}$ 45,802,716	$\frac{31-5}{1-1}$ 34,467,502
Balloors Def Taxes - AVG	0	0
WECO PLUS Balloors Def Taxes - AVG	45,802,716	34,467,502

DEPR RESV		
WECO - EOP	$\frac{31-5}{1-2}$ 31,438,116	$\frac{31-5}{1-2}$ 23,684,718

WECO - AVG		
WECO - AVG	$\frac{31-5}{1-1}$ 30,994,179	$\frac{31-5}{1-1}$ 23,350,217

* The WECO average adjustment to plant of \$34,467,502 and depreciation reserve of \$23,350,286 were agreed to the Rate Base Adjustment Schedule on workpaper 15-1 P2. These amounts were audited on WP 15-1, 2-1.

31-5
1

Southern Bell Tel - TG
 Reflecting WECO Taxes at 2000 Cal
 TYE 12-31-94
 PBL

7/13/95

YEAR 1994

ADJUSTMENTS TO FLORIDA RATE BASE
 REFLECTING WECO TAXES
 AS ZERO-COST CAPITAL

PAGE 2 OF 2

BALANCE AS OF 12/31/94

TRUE-UP () OR ESTIMATE (X)

AVERAGE

SEPARATION OF 2001 INVESTMENT ADJUSTMENT

MAJOR ACCOUNT CATEGORY	(A) ADJUSTMENT	(B) INTERSTATE FACTOR	(C)=(A)x(B) ADJUSTMENT (INTERSTATE)	(D)=(A)x(C) ADJUSTMENT (INTRASTATE)
GEN SUPT	827,693	20.9786% ✓	173,638	654,055
CENT OPC	11,246,498	23.7935%	2,675,936	8,570,562
INFO/ORIG	170,967	25.1672%	43,028	127,939
CAB & WIR	33,557,558	25.1586%	8,442,612	25,114,946
AMORT ASSETS	0	20.9441%	0	0
TOTAL	45,802,716		11,335,214	34,467,502

$\frac{31.5}{1}$

SEPARATION OF A/C 3100 ADJUSTMENT

GEN SUPT	568,475	20.9786% ✓	119,258	449,217
CENT OPC	9,527,603	23.7935%	2,266,950	7,260,653
INFO/ORIG	168,843	25.1672%	42,493	126,350
CAB & WIR	20,729,258	25.1586%	5,215,191	15,514,067
AMORT ASSETS	0	20.9441%	0	0
TOTAL	30,994,179		7,643,892	23,350,287

$\frac{31.5}{1}$

SEPARATION OF A/C 4340 ADJUSTMENT

GEN SUPT	259,218	20.9786% ✓	54,380	204,838
CENT OPC	1,718,896	23.7935%	408,986	1,309,910
INFO/ORIG	2,125	25.1672%	535	1,590
CAB & WIR	12,828,299	25.1586%	3,227,420	9,600,879
AMORT ASSETS	0	20.9441%	0	0
TOTAL	14,808,538		3,691,321	11,117,217

$\frac{31.5}{1}$

✓ - Traced to W/P 31-5/1-2/1-1/1

$\frac{31.5}{1-10}$

Southern Bell Tel

RG

Backup Supporting WECO Taxes Cost of Capital for 7/12/95
Tye 12-31-94

PBC

01 11 33 03:45PM FROM FINANCE REGULATORY TO 10002010100 1000/005

YEAR 1994 ADJUSTMENTS TO FLORIDA RATE BASE REFLECTING WECO TAXES AS ZERO-COST CAPITAL PAGE 2 OF 3

BALANCE AS OF 12/31/94

TRUE-UP () OR ESTIMATE (C)

END OF PERIOD

SEPARATION OF IAC INVESTMENT ADJUSTMENT

Column A
99-02526
(B)

31-5
1-2
1-1

MAJOR ACCOUNT CATEGORY	(A) ADJUSTMENT	(B) REGULATED PORTION	INTERSTATE FACTOR	(D)-(B)/(C) ADJUSTMENT (INTERSTATE)	(E)-(B)-(D) ADJUSTMENT (INTRA-STATE)
GEN SUPT	847,787	838,548	20.9780%	176,325	661,423
CENT OPC	11,519,532	11,407,583	23.7935%	2,714,264	8,693,319
INFO/REG	175,118	172,416	25.1672%	43,644	129,772
CAB & WIR	34,372,341	34,038,213	25.1586%	8,563,538	25,474,674
AMORT ASSETS	0	0	20.9441%	0	0
TOTAL	46,914,678	46,458,361		11,497,571	34,961,190

31-5
1

31-5
1

SEPARATION OF IAC 300 ADJUSTMENT

GEN SUPT	582,226	576,617	20.9780%	120,966	455,651
CENT OPC	9,758,906	9,664,069	23.7935%	2,289,430	7,374,639
INFO/REG	172,943	171,261	25.1672%	43,168	128,139
CAB & WIR	21,232,907	21,026,169	25.1586%	5,288,880	15,737,279
AMORT ASSETS	0	0	20.9441%	0	0
TOTAL	31,746,981	31,438,116		7,733,378	23,704,738

31-5
1

31-5
1

SEPARATION OF IAC 600 ADJUSTMENT

GEN SUPT	263,311	262,831	20.9780%	55,139	207,772
CENT OPC	1,768,426	1,742,516	23.7935%	414,843	1,327,673
INFO/REG	2,176	2,133	25.1672%	542	1,613
CAB & WIR	13,139,734	13,012,043	25.1586%	3,273,648	9,738,394
AMORT ASSETS	0	0	20.9441%	0	0
TOTAL	15,173,447	15,020,444		3,744,192	11,276,252

31-5
1-2
1-1

✓ - Traced to wop. 31-5/1-2/1-1/1

31-5
1-2

Southern Bell

Worksheet for NQDCP + NQDIP

FYE 12-31-94

PBC

RG

9/11/95

... level was compensation on Income Plan

Worksheet for NQDCP & NQDIP
DR(CR)

Month	Balance	Average	12 Mos Avg
9/93	7,936,633		
10/93	7,724,835	7,830,734	
11/93	7,757,580	7,741,208	
12/93	7,788,958	7,773,269	
1/94	7,822,360	7,805,659	
2/94	7,856,634	7,839,497	
3/94	7,920,390	7,888,512	
4/94	7,966,307	7,943,349	
5/94	8,005,302	7,985,805	
6/94	7,700,351	7,852,827	
7/94	10,733,992	9,217,172	
8/94	10,943,230	10,838,611	
9/94	11,139,761	11,041,496	8,479,845
10/94	11,338,546	11,239,154	8,763,880
11/94	12,044,412	11,691,479	9,093,069
12/94	12,250,145	12,147,279	9,457,570

% Regulated 99.66%

Reg Amount 9,425,414

% Intrastate 76.5243%

Intra Amount 7,212,732

315

\$7,212,732

This was excluded from the allocation of each working capital. The deferred tax portion is on Florida's books as a credit. In order to exclude the deferred tax portion from Florida's books the NQDCP and NQDIP deferred tax portion is added to Cost Free Capital.

See WP. 31-5

Florida = 3

from Tax Department.

31-5
2

The 72.2 732 was excluded from the allocation of cash working capital. The deferred tax portion is included as a debit to Accumulated Depreciation Deferred Taxes. In order to exclude the deferred tax portion a credit was made increasing Accum. Dep Taxes, and this resulted in the NADP + NADIP def tax portion being added to cash free capital.

92/11/21
22/11/21
P2

COMPANY: SOUTHERN BELL
 TITLE: NET OPERATING INCOME
 PERIOD: TYE 12/31/94
 DATE: JULY 12, 1995
 AUDITOR: GABRIELA LEON
 WORKPAPER #: 40 PAGE 1

fy 9/21/95 kw 9/28/95

The following adj were made by the company - see
 Staff tested the following adjustments to Net Operating Income (000's) *wp.*

REVENUES	AMOUNT
Revenue and Sett	\$5,740
Other Out of Period Revenue	\$5,252
Net Sharing Adjustment	\$7,550
Bond Refinancing	(\$176)
Other Reg/Nonreg Adjustments	(\$7)
Gains on Sales of Property	\$37
Income Related to Temp Cash Inv	\$13
Bellcore Dividends	*\$672
Total Revenues to N.O.I. wp.	\$19,081

REFERENCE *not audited*
 40-1/1-1 *Due to time constraints*
 40-1/1-2 *see workpaper 25*
 40-1/1-3 *not audited due to time constraints*
 L *see wp 40-1/2-3/3 Pc*
not audited due to time constraints
 see *wp 15-1/3*

EXPENSES

	AMOUNT
Out of Period Expenses	① * \$18,152
Other Reg/Nonreg Adjustments	\$30
Gains on Sales of Property	\$142
Lobbying Expenses	② * (\$428)
Corporate Advertising Expenses	(\$113)
Abandoned Projects	③ * \$705
Other Regulatory Adjustments	④ * (\$2,824)

REFERENCE
 ✓ 40-1/2-1 DRR 30
 ✓ 40-1/2-2 DRR 32
 ✓ 40-1/2-3 DRR 31
 ✓ 40-1/2-4 DRR 34
 ✓ 40-1/2-5
 ✓ 40-1/2-6 DRR 33, DRR 35
 ✓ 40-1/2-7

Index of Schedules on Section 40

Wp 40 p. 1	Summary Schedule of Section Wp. 40
Wp 40-1	Schedule of Net Operating Income—Filing
Wp 40-1/1	Schedule of Intrastate Revenue Adjustments to N.O.I.—Filing
Wp 40-1/1-1	Revenue and Sett
Wp 40-1/1-2	Other Out of Period Revenue
Wp 40-1/1-3	Net Sharing Adjustment
Wp 40-1/1-4	Bond Refinancing
Wp 40-1/1-5	Other Reg/Nonreg Adjustments
Wp 40-1/1-6	Gains on Sales of Property
Wp 40-1/1-7	Income Related to Temp Cash Inv
Wp 40-1/1-8	Bellcore Dividends
Wp 40-1/2	Schedule of Intrastate Expense Adjustments to N.O.I.—Filing
Wp 40-1/2-1	Out of Period Expense Adjustment
Wp 40-1/2-2	Other Reg/Non Reg Adjustment
Wp 40-1/2-3	Gains on Sales of Property
Wp 40-1/2-4	Lobbying Expenses
Wp 40-1/2-5	Corporate Advertising Expenses
Wp 40-1/2-6	Abandoned Projects
Wp 40-1/2-7	Other Regulatory Adjustments
Wp 40-1/3	Schedule of Intrastate Taxes Adjustments to N.O.I.—Filing

The reason staff did not audit all of the revenue adjustments is because they increase revenue + N.O.I. and therefore we were only concerned that they included enough. Next audit have company print all debts to revenue over \$100,000 for auditing.

Southern Bell
 Net Operating Income
 TIE 12/31/94

10/16/95
 7/11/95

FLORIDA PUBLIC SERVICE COMMISSION
 TELEPHONE EARNINGS SURVEILLANCE REPORT

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

	FR Reg (1)	(2)	(3)	(4)	(5)	(6)	(7)
NET OPERATING INCOME (000)	Total Company Columns (2+3)	Interstate Toll * (2)	Total Intrastate Columns (4+7) #	Intrastate Toll Columns (5+6)	IntraToll Inter- territory Intra- territory		Local

BOOKED REVENUE

1. Basic Local Service Revenue	\$1,549,045	\$198	\$1,548,847	\$0	\$0	\$0	\$1,548,847
2. Network Access Revenue	1,087,259	788,074	299,185	299,185	291,747	7,438	0
3. Long Distance Revenue	360,474	439	360,035	360,035	0	360,035	0
4. Miscellaneous Revenue	299,868	30,245	269,623	15,858	12,071	3,787	253,765
5. Uncollectible Revenues	37,100	3,660	33,440	6,772	1,404	5,368	26,668
6. Net Booked Revenue	\$3,259,546	\$815,296	\$2,444,250	\$668,306	\$302,414	\$365,892	\$1,775,944

OPERATING EXPENSES

7. Plant Specific Operation Expenses	623,013	147,691	475,322	95,930	48,178	47,752	379,392
8. Plant Non-Specific Operations Exp	265,565	62,621	202,944	48,957	19,818	29,139	153,987
9. Depreciation and Amortization	669,417	166,143	503,274	104,194	50,606	53,588	399,080
10. Customer Operations Expense	462,884	81,179	381,705	88,321	33,795	54,526	293,384
11. Corporate Operations Expense	355,635	85,424	270,211	57,290	26,125	31,165	212,921
12. Other Income and Expense	(224)	(50)	(174)	(34)	(17)	(17)	(140)

13. Total Operating Expense	\$2,376,290	\$543,008	\$1,833,282	\$394,658	\$178,505	\$216,153	\$1,438,624
14. % Distribution	100%	22.85%	77.15%	16.61%	7.51%	9.10%	60.54%

OPERATING TAXES

15. Federal Income Tax	169,781	63,349	\$106,432	\$69,102	32,099	37,003	37,330
16. State Income Tax	34,230	15,629	18,601	17,391	6,538	10,853	1,210
17. Other Taxes	174,397	34,077	140,320	26,295	9,418	16,877	114,025
18. Total Operating Taxes	\$378,408	\$113,055	\$265,353	\$112,788	\$48,055	\$64,733	\$152,565

NET OPERATING INCOME

19. Per Book NOI	\$504,848	\$159,233	\$345,615	\$160,860	\$75,854	\$85,006	\$184,755
20. NOI Effect of Adjustments(Achieved)			6,563				
21. Adjusted Achieved NOI			\$352,178				
22. NOI Effect of Adjustments(Annual/Pro Forma)			(37,226)				
23. Annualized/Pro Forma NOI			\$314,952				

* Includes \$ 12,824,232 for Universal Service Fund
 # Above expenses include regulatory and legislative liaison expenses of \$ 1,261,000. See the Lobbying Expense and Other Regulatory Adjustments proformas for the legislative and liaison expenses excluded for rate making purposes.

Index
 ✓ Traced to the TRIAL BALANCE w/ 12-5 (FA Regulated) 40-1P

OTHER OUT OF PERIOD REVENUES

	DEC 94	IAN 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	58,966	40-1/1-2/1											
SIT (.055)	3,243												
FIT (.33075)	19,503												
NOI (.61425)	36,220												
2. To exclude Florida Telecommunications Relay Service from regulation		40-1/1-2/2											
Min Rev	(59,449)												
Gr Rec (.0133161)	(792)												
SIT (.0542676)	(3,226)												
FIT (.3263457)	(19,401)												
NOI (.6060706)	(36,030)												
3. Various refunds booked in 1994 not applicable to 1994		40-1/1-2/3											
Increase Local Revenue	4,893,247												
Increase Access Revenue	75												
Increase Toll Revenue	400,913												
Increase Min Rev	144,194												
Total Revenue	5,438,428												
Gr Rec (.0133161)	72,419												
SIT (.0542676)	295,130												
FIT (.3263457)	1,774,808												
NOI (.6060706)	3,296,072												
4. To exclude adj to uncoll not appl to period		40-1/1-2/4											
Decrease uncoll	(709,325)												
Increase revenue	709,325												
Gr Rec (.0133161)	9,446												
SIT (.0542676)	38,493												
FIT (.3263457)	231,485												
NOI (.6060706)	429,901												
5. To exclude adj to uncoll not appl to period		40-1/1-2/4											
Increase uncoll	196,154												
Decrease revenue	(196,154)												
Gr Rec (.0133161)	(2,612)												
SIT (.0542676)	(10,645)												
FIT (.3263457)	(64,014)												
NOI (.6060706)	(118,883)												
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)	(216,436)												
7. Various refunds booked 1/95 & 2/95 applicable to 1994			40-1/1-2/6										
Decrease Local Revenue	(301,200)												
Decrease Toll Revenue	(30,009)												
Decrease Min Rev	(10,235)												
Total Revenue	(341,444)												
Gr Rec (.0133161)	(4,547)												
SIT (.0542676)	(18,529)												
FIT (.3263457)	(111,429)												
NOI (.6060706)	(206,939)												

58,966 # Item 1
 (59,449) Item 2
 5,438,429 Item 3
 709,325 Item 4
 (196,154) Item 5 Decrease to Revenue
 (357,114) Item 6 Decrease to Revenue
 (341,444) Item 7 ↓
5,252,559 (P2) Increase to Revenue

Note:

(A) Due to time constraints, staff 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) 4,893,247 = 93.16%
 (P2) 5,252,559

The Florida Refunds for the month of September 1994 were traced to the Refund Tracking System Reports for Jan (with) Miami (south) and Ft. Lauderdale (southeast).

40-1
1-a
37

No exceptions were found

* Largest amounts - therefore, staff will concentrate on getting good backup

→

Southern Bell
Other Out of Period Revenues
TYE 12/31/94

7/14/95
42
7/14/95

PAC

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

4,234,933
370,904
75
133,476
(513,171)
5,232,559
69,159
285,086
1,714,409
3,183,905

10-1

10-1

OTHER OUT OF PERIOD REVENUES

8. Total R.venues
Local
Toll
Access
Misc.
Unacc'll
Total
Op R. &c
SIT
FIT
NOI

Table with multiple columns and rows, mostly blank. Contains handwritten notes: 10-1, 10-2

P2

Year 1994

Tax on Credit Card Calls

1/94 1e 7,619.09 P3

2/94 1e 6,614.51 P5

3/94 1g 5,378.79 P7

4/94 1i 3,266.23 P9

5/94 1h 3,266.23

6/94 1k 3,206.59 P11

7/94 1m 4,302.70 P13

8/94 1o 4,148.34 P15

9/94 1g 2,560.25 P18

10/94 1s 5,828.13 P19

11/94 1u 6,037.36 P21

12/94 1w 6,737.51 P23

F 58,965.73

$\frac{40-1}{1-2} P_1$

Note:

no further work was done
because amount was immaterial.

Index

F Footed

$\frac{40-1}{1-2}$

P₁ - 1a

BELLSOUTH TELECOMMUNICATIONS, INC.

TOTAL TAXES
TO BE PAID
1/94

MUNICIPALITIES

MUNICIPALITIES	TOTAL TAXES TO BE PAID 1/94
ALTAMONTE SPRINGS (7/89)	3.06
BELL GLADE (1/86)	15.40
BISCAYNE PARK	3.08
BOCA RATON (2/86)	225.69
BOYNTON BEACH (1/89)	81.52
BROWARD COUNTY (11/93)	214.89
CORAL GABLES (4/88)	123.55
CORAL SPRINGS (8/89)	116.38
DADE COUNTY (11/88)	1,518.35
DANIA (12/87)	42.71
DAVIE (3/86)	87.67
DAYTONA BEACH SHORES (10/86)	4.73
DELAND (11/89)	19.85
DELRAY BEACH (2/87)	98.47
DUNNELLON (3/87)	2.17
EL PORTAL (11/89)	2.36
FERNANDINA BEACH (4/87)	11.78
FLORIDA CITY (2/89)	5.37
FT LAUDERDALE (5/86)	395.47
FT PIERCE (10/90)	42.53
GAINESVILLE (2/87)	90.78
GREENACRES (12/89)	26.17
HALLANDALE (2/87)	57.34
HOLLYWOOD (3/86)	217.63
INGLIS (6/91)	0.79
JACKSONVILLE	728.77
JUNO BEACH	6.42
JUPITER (11/91)	36.72
KEY BISCAYNE (11/91)	17.57
LAKE MARY (2/86)	15.46
LAKE WORTH (12/87)	33.12
LAUDERHILL (1/91)	69.15
MALABAR (6/90)	1.96
MANGONIA PARK (8/87)	5.08
MELBOURNE (1/86)	80.13
MIAMI (7/87)	567.72
MIAMI BEACH (12/87)	154.66
MIAMI SHORES VILLAGE (10/88)	13.85
MIRAMAR (5/90)	55.99
NORTH MIAMI BEACH (5/88)	65.81
OAKLAND PARK (6/88)	66.54
ORANGE COUNTY (10/91)	369.69
ORLANDO (3/86)	297.36
ORMOND BEACH (1/88)	30.08
OVIEDO (3/87)	14.31
PAHOKEE (7/93)	4.74
PALATKA (12/93)	11.76
PALM BAY (11/89)	52.35
PALM BEACH (10/87)	42.36
PALM BEACH COUNTY (10/89)	635.52
PALM SPRINGS	10.30
PEMBROKE PINES (3/87)	101.28
PLANTATION (12/93)	135.23

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P2 1b A

BELLSOUTH TELECOMMUNICATIONS, INC.

TOTAL TAXES
TO BE PAID
1/94

MUNICIPALITIES

POMPANO BEACH (1/86)	158.61
PORT ORANGE (2/90)	24.56
RIVIERA BEACH (10/90)	43.46
ROYAL PALM BEACH (8/87)	17.86
SOUTH BAY	3.02
SOUTH DAYTONA BEACH (10/89)	11.98
SOUTH PALM BEACH (2/92)	3.19
ST. AUGUSTINE (3/90)	15.25
ST. AUGUSTINE BEACH (4/90)	4.82
SUNRISE	107.19
SURFSIDE	5.63
WEST PALM BEACH (5/88)	173.77
WILTON MANORS (3/86)	17.53
WINTER PARK (10/91)	0.04
YANKEETOWN (4/90)	0.49

F 7,619.09 (P)

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BELLSOUTH TELECOMMUNICATIONS, INC.

TOTAL TAXES
TO BE PAID
2/94

MUNICIPALITIES

ALTAMONTE SPRINGS (7/89)	2.68
BELL GLADE (1/86)	13.08
BISCAYNE PARK	2.63
BOCA RATON (2/86)	200.61
BOYNTON BEACH (1/89)	71.97
BROWARD COUNTY (11/93)	188.64
CORAL GABLES (4/88)	106.91
CORAL SPRINGS (8/89)	100.17
DADE COUNTY (11/88)	1,308.42
DANIA (12/87)	35.01
DAVIE (3/86)	75.60
DAYTONA BEACH SHORES (10/86)	5.75
DELAND (11/89)	17.68
DELRAY BEACH (2/87)	86.26
DUNNELLON (3/87)	1.87
EL PORTAL (11/89)	2.06
FERNANDINA BEACH (4/87)	10.45
FLORIDA CITY (2/89)	4.43
FT LAUDERDALE (5/86)	350.28
FT PIERCE (10/90)	37.29
GAINESVILLE (2/87)	78.12
GREENACRES (12/89)	22.88
HALLANDALE (2/87)	48.95
HOLLYWOOD (3/86)	187.90
INGLIS (6/91)	0.71
JACKSONVILLE	631.49
JUNO BEACH	5.53
JUPITER (11/91)	31.74
KEY BISCAYNE (11/91)	15.16
LAKE MARY (2/86)	13.00
LAKE WORTH (12/87)	28.40
LAUDERHILL (1/91)	58.80
MALABAR (6/90)	1.69
MANGONIA PARK (8/87)	4.22
MELBOURNE (1/86)	68.80
MIAMI (7/87)	490.08
MIAMI BEACH (12/87)	132.76
MIAMI SHORES VILLAGE (10/88)	12.08
MIRAMAR (5/90)	48.99
NORTH MIAMI BEACH (5/88)	57.51
OAKLAND PARK (6/88)	60.31
ORANGE COUNTY (10/91)	319.44
ORLANDO (3/86)	257.92
ORMOND BEACH (1/88)	25.82
OVEDO (3/87)	12.27
PAHOKEE (7/93)	4.19
PALATKA (12/93)	10.33
PALM BAY (11/89)	45.00
PALM BEACH (10/87)	36.07
PALM BEACH COUNTY (10/89)	553.95
PALM SPRINGS (1/94)	9.09
PEMBROKE PINES (3/87)	87.77
PLANTATION (12/93)	115.90

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BELLSOUTH TELECOMMUNICATIONS, INC.

TOTAL TAXES
TO BE PAID
2/94

MUNICIPALITIES

POMPANO BEACH (1/86)	140.32
PORT ORANGE (2/90)	20.82
RIVIERA BEACH (10/90)	38.03
ROYAL PALM BEACH (8/87)	15.62
SOUTH BAY	2.63
SOUTH DAYTONA BEACH (10/89)	10.27
SOUTH PALM BEACH (2/92)	2.75
ST. AUGUSTINE (3/90)	13.27
ST. AUGUSTINE BEACH (4/90)	4.25
SUNRISE	91.88
SURFSIDE	4.78
WEST PALM BEACH (5/88)	156.05
WILTON MANORS (3/86)	14.70
WINTER PARK (10/91)	0.03
YANKEETOWN (4/90)	0.46

F 6,614.51 (P)

BELL SOUTH TELECOMMUNICATIONS, INC.	TOTAL TAXE TO BE PAID
MUNICIPALITIES	394
ALTAMONTE SPRINGS (7/89)	2.20
BELL GLADE (1/86)	10.48
BISCAYNE PARK	2.11
BOCA RATON (2/86)	157.38
BOYNTON BEACH (1/89)	57.63
BROWARD COUNTY (11/93)	152.02
CORAL GABLES (4/88)	88.41
CORAL SPRINGS (8/89)	81.95
DADE COUNTY (11/88)	1,059.27
DANIA (12/87)	30.09
DAVIE (3/86)	60.86
DAYTONA BEACH SHORES (10/86)	4.86
DELAND (11/89)	14.24
DELRAY BEACH (2/87)	69.35
DUNNELLON (3/87)	1.53
EL PORTAL (11/89)	1.60
FERNANDINA BEACH (4/87)	8.33
FLORIDA CITY (2/89)	3.82
FT LAUDERDALE (5/86)	284.08
FT PIERCE (10/90)	30.41
GAINESVILLE (2/87)	63.61
GREENACRES (12/89)	18.48
HALLANDALE (2/87)	39.55
HOLLYWOOD (3/86)	152.63
INGLIS (6/91)	0.51
JACKSONVILLE	515.36
JUNO BEACH	4.47
JUPITER (11/91)	25.84
KEY BISCAYNE (11/91)	13.57
LAKE MARY (2/86)	10.44
LAKE WORTH (12/87)	23.61
LAUDERHILL (1/91)	47.59
MALABAR (6/90)	1.37
MANGONIA PARK (8/87)	3.58
MELBOURNE (1/86)	55.94
MIAMI (7/87)	398.92
MIAMI BEACH (12/87)	107.88
MIAMI SHORES VILLAGE (10/88)	9.69
MIRAMAR (5/90)	39.94
NORTH MIAMI BEACH (5/88)	46.00
OAKLAND PARK (6/88)	48.80
ORANGE COUNTY (10/91)	259.78
ORLANDO (3/86)	207.41
ORMOND BEACH (1/88)	21.22
OVIDO (3/87)	10.31
PAHOKEE (7/93)	3.39
PALATKA (12/93)	8.35

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16 17

BELL SOUTH TELECOMMUNICATIONS, INC.		TOTAL TAXE
MUNICIPALITIES		TO BE PAID
		3/94
PALM BAY (11/89)		35.65
PALM BEACH (10/87)		29.12
PALM BEACH COUNTY (10/89)		445.18
PALM SPRINGS (1/94)		7.39
PEMBROKE PINES (3/87)		72.07
PLANTATION (12/93)		93.25
POMPANO BEACH (1/86)		109.98
PORT ORANGE (2/90)		16.81
RIVIERA BEACH (10/90)		29.59
ROYAL PALM BEACH (8/87)		12.35
SOUTH BAY		2.12
SOUTH DAYTONA BEACH (10/89)		8.40
SOUTH PALM BEACH (2/92)		2.21
ST. AUGUSTINE (3/90)		11.01
ST. AUGUSTINE BEACH (4/90)		3.40
SUNRISE		73.99
SURFSIDE		3.82
TITUSVILLE		26.23
WEST PALM BEACH (5/88)		124.68
WILTON MANORS (3/86)		12.30
WINTER PARK (10/91)		0.03
YANKEETOWN (4/90)		0.35
		5,378.79

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Pz 1g

Adrian

BELL SOUTH TELECOMMUNICATIONS, INC	TOTAL TAXE
	TO BE PAID
MUNICIPALITIES	4/94
ALTAMONTE SPRINGS (7/89)	A-1 1.33
BELL GLADE (1/86)	6.38
BISCAYNE PARK	1.34
BOCA RATON (2/86)	99.43
BOYNTON BEACH (1/89)	35.21
BROWARD COUNTY (11/93)	92.75
CORAL GABLES (4/88)	52.92
CORAL SPRINGS (8/89)	49.73
DADE COUNTY (11/88)	643.72
DANIA (12/87)	17.21
DAVIE (3/86)	37.41
DAYTONA BEACH SHORES (10/86)	2.99
DELAND (11/89)	8.65
DELRAY BEACH (2/87)	42.11
DUNNELLON (3/87)	0.97
EL PORTAL (11/89)	0.99
FERNANDINA BEACH (4/87)	5.17
FLORIDA CITY (2/89)	2.23
FT LAUDERDALE (5/86)	171.17
FT PIERCE (10/90)	18.44
GAINESVILLE (2/87)	38.41
GREENACRES (12/89)	10.95
HALLANDALE (2/87)	22.94
HOLLYWOOD (3/86)	92.29
INGLIS (6/91)	0.35
JACKSONVILLE	312.11
JUNO BEACH	2.64
JUPITER (11/91)	15.73
KEY BISCAYNE (11/91)	6.69
LAKE MARY (2/86)	6.39
LAKE WORTH (12/87)	14.26
LAUDERHILL (1/91)	28.98
MALABAR (6/90)	0.85
MANGONIA PARK (8/87)	2.07
MELBOURNE (1/86)	34.18
MIAMI (7/87)	239.80
MIAMI BEACH (12/87)	65.94
MIAMI SHORES VILLAGE (10/88)	6.01
MIRAMAR (5/90)	24.38
NORTH MIAMI BEACH (5/88)	28.10
OAKLAND PARK (6/88)	29.69
ORANGE COUNTY (10/91)	158.51
ORLANDO (3/86)	128.85
ORMOND BEACH (1/88)	12.75
OVIEDO (3/87)	6.23
PAHOKEE (7/93)	2.07
PALATKA (12/93)	5.21

249-3553
use April for
May - tried-up
in June for
May

P 8
1h
+

BELLSOUTH TELECOMMUNICATIONS, INC	TOTAL TAXE
	TO BE PAID
MUNICIPALITIES	4/94
PALM BAY (11/89)	A-1 21.78
PALM BEACH (10/87)	17.29
PALM BEACH COUNTY (10/89)	267.68
PALM SPRINGS (1/94)	4.35
PEMBROKE PINES (3/87)	44.22
PLANTATION (12/93)	57.39
POMPANO BEACH (1/86)	67.37
PORT ORANGE (2/90)	9.80
RIVIERA BEACH (10/90)	18.03
ROYAL PALM BEACH (8/87)	7.70
SOUTH BAY	1.28
SOUTH DAYTONA BEACH (10/89)	5.06
SOUTH PALM BEACH (2/92)	1.24
ST. AUGUSTINE (3/90)	6.66
ST. AUGUSTINE BEACH (4/90)	2.06
SUNRISE	45.13
SURFSIDE	2.25
TITUSVILLE	16.14
WEST PALM BEACH (5/88)	76.40
WILTON MANORS (3/86)	7.83
WINTER PARK (10/91)	0.01
YANKEETOWN (4/90)	0.24
	3,266.23

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BELLSOUTH TELECOMMUNICATIONS, INC	TOTAL TAXES
	TO BE PAID
MUNICIPALITIES	6/94
ALTAMONTE SPRINGS (7/89)	1.28
BELL GLADE (1/86)	6.43
BISCAYNE PARK	1.27
BOCA RATON (2/86)	91.53
BOYNTON BEACH (1/89)	31.80
BROWARD COUNTY (11/93)	87.94
CORAL GABLES (4/88)	52.25
CORAL SPRINGS (8/89)	50.30
DADE COUNTY (11/88)	647.92
DANIA (12/87)	17.08
DAVIE (3/86)	36.76
DAYTONA BEACH SHORES (10/86)	2.78
DELAND (11/89)	8.70
DELRAY BEACH (2/87)	39.19
DUNNELLON (3/87)	0.91
EL PORTAL (11/89)	1.01
FERNANDINA BEACH (4/87)	5.34
FLORIDA CITY (2/89)	2.09
FT LAUDERDALE (5/86)	170.21
FT PIERCE (10/90)	18.22
GAINESVILLE (2/87)	36.93
GREENACRES (12/89)	10.34
HALLANDALE (2/87)	20.04
HOLLYWOOD (3/86)	89.49
INGLIS (6/91)	0.37
JACKSONVILLE	318.22
JUNO BEACH	2.47
JUPITER (11/91)	14.44
KEY BISCAYNE (11/91)	7.18
LAKE MARY (2/86)	6.46
LAKE WORTH (12/87)	13.98
LAUDERHILL (1/91)	28.14
MALABAR (6/90)	0.80
MANGONIA PARK (8/87)	2.05
MELBOURNE (1/86)	33.65
MIAMI (7/87)	244.00
MIAMI BEACH (12/87)	61.23
MIAMI SHORES VILLAGE (10/88)	5.59
MIRAMAR (5/90)	24.37
NORTH MIAMI BEACH (5/88)	27.72
OAKLAND PARK (6/88)	29.02
ORANGE COUNTY (10/91)	152.36
ORLANDO (3/86)	134.65
ORMOND BEACH (1/88)	12.67
OVIEDO (3/87)	6.40
PAHOKEE (7/93)	2.16
PALATKA (12/93)	5.23

*Patricia,
I was in v/p
last month this
time so the may
report was not
prepared. As the
used April's report
and this month
includes
7/1/94*

BELL SOUTH TELECOMMUNICATIONS, INC.	TOTAL TAXE
	TO BE PAID
MUNICIPALITIES	6/94
PALM BAY (11/89)	21.72
PALM BEACH (10/87)	14.21
PALM BEACH COUNTY (10/89)	246.40
PALM SPRINGS (1/94)	4.25
PEMBROKE PINES (3/87)	42.86
PLANTATION (12/93)	55.64
POMPANO BEACH (1/86)	63.05
PORT ORANGE (2/90)	9.22
RIVIERA BEACH (10/90)	18.49
ROYAL PALM BEACH (8/87)	7.35
SOUTH BAY	1.32
SOUTH DAYTONA BEACH (10/89)	4.84
SOUTH PALM BEACH (2/92)	0.81
ST. AUGUSTINE (3/90)	6.19
ST. AUGUSTINE BEACH (4/90)	2.14
SUNRISE	44.51
SURFSIDE	2.10
TITUSVILLE	16.29
WEST PALM BEACH (5/88)	74.50
WILTON MANORS (3/86)	7.54
WINTER PARK (10/91)	0.03
YANKEETOWN (4/90)	0.14
	3,206.59
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BELL SOUTH TELECOMMUNICATIONS, INC	TOTAL TAXES
	TO BE PAID
MUNICIPALITIES	7/94
ALTAMONTE SPRINGS (7/89)	1.77
BELL GLADE (1/86)	8.23
BISCAYNE PARK-	1.72
BOCA RATON (2/86)	127.27
BOYNTON BEACH (1/89)	44.17
BROWARD COUNTY (11/93)	117.82
CORAL GABLES (4/88)	68.81
CORAL SPRINGS (8/89)	66.35
DADE COUNTY (11/88)	856.26
DANIA (12/87)	22.54
DAVIE (3/86)	49.95
DAYTONA BEACH SHORES (10/86)	3.94
DELAND (11/89)	11.41
DELRAY BEACH (2/87)	53.30
DUNNELLON (3/87)	1.28
EL PORTAL (11/89)	1.33
FERNANDINA BEACH (4/87)	6.91
FLORIDA CITY (2/89)	2.80
FT LAUDERDALE (5/86)	224.74
FT PIERCE (10/90)	24.00
GAINESVILLE (2/87)	50.41
GREENACRES (12/89)	14.05
HALLANDALE (2/87)	28.20
HOLLYWOOD (3/86)	120.52
INGLIS (6/91)	0.47
JACKSONVILLE	418.10
JUNO BEACH	3.33
JUPITER (11/91)	20.02
KEY BISCAYNE (11/91)	9.27
LAKE MARY (2/86)	8.62
LAKE WORTH (12/87)	18.97
LAUDERHILL (1/91)	37.44
MALABAR (6/90)	1.11
MANGONIA PARK (8/87)	2.71
MELBOURNE (1/86)	44.47
MIAMI (7/87)	319.96
MIAMI BEACH (12/87)	82.09
MIAMI SHORES VILLAGE (10/88)	7.71
MIRAMAR (5/90)	32.21
NORTH MIAMI BEACH (5/88)	36.14
OAKLAND PARK (6/88)	38.46
ORANGE COUNTY (10/91)	210.58
ORLANDO (3/86)	175.36
ORMOND BEACH (1/88)	17.05
OVIDO (3/87)	8.42
PAHOKEE (7/93)	2.60
PALATKA (12/93)	6.93

BELL SOUTH TELECOMMUNICATIONS, INC	TOTAL TAXE
	TO BE PAID
MUNICIPALITIES	7/94
PALM BAY (11/89)	28.23
PALM BEACH (10/87)	19.75
PALM BEACH COUNTY (10/89)	335.21
PALM SPRINGS (1/94)	5.63
PANAMA CITY (7/94)	23.29
PEMBROKE PINES (3/87)	58.75
PLANTATION (12/93)	75.77
POMPANO BEACH (1/86)	86.77
PORT ORANGE (2/90)	12.70
RIVIERA BEACH (10/90)	23.98
ROYAL PALM BEACH (8/87)	10.03
SOUTH BAY	1.60
SOUTH DAYTONA BEACH (10/89)	6.46
SOUTH PALM BEACH (2/92)	1.29
ST. AUGUSTINE (3/90)	8.65
ST. AUGUSTINE BEACH (4/90)	2.83
SUNRISE	59.10
SURFSIDE	2.89
TITUSVILLE	21.26
WEST PALM BEACH (5/88)	98.51
WILTON MANORS (3/86)	9.91
WINTER PARK (10/91)	0.02
YANKEETOWN (4/90)	0.30
	4,302.70
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BELL SOUTH TELECOMMUNICATIONS, INC.	TOTAL TAXES
	TO BE PAID
MUNICIPALITIES	8/94
ALTAMONTE SPRINGS (7/89)	1.70
BELL GLADE (1/86)	8.04
BISCAYNE PARK -	1.67
BOCA RATON (2/86)	124.58
BOYNTON BEACH (1/89)	42.83
BROWARD COUNTY (11/93)	113.70
CORAL GABLES (4/88)	66.78
CORAL SPRINGS (8/89)	64.55
DADE COUNTY (11/88)	817.61
DANIA (12/87)	21.72
DAVIE (3/86)	48.47
DAYTONA BEACH SHORES (10/86)	3.80
DELAND (11/89)	11.09
DELRAY BEACH (2/87)	51.63
DUNNELLON (3/87)	1.24
EL PORTAL (11/89)	1.28
FERNANDINA BEACH (4/87)	6.75
FLORIDA CITY (2/89)	2.74
FT LAUDERDALE (5/86)	217.37
FT PIERCE (10/90)	23.23
GAINESVILLE (2/87)	49.22
GREENACRES (12/89)	13.63
HALLANDALE (2/87)	27.43
HOLLYWOOD (3/86)	116.66
INGLIS (6/91)	0.46
JACKSONVILLE	404.04
JUNO BEACH	3.55
JUPITER (11/91)	19.39
KEY BISCAYNE (11/91)	8.78
LAKE MARY (2/86)	8.39
LAKE WORTH (12/87)	18.17
LAUDERHILL (1/91)	36.28
MALABAR (6/90)	1.06
MANGONIA PARK (8/87)	2.67
MELBOURNE (1/86)	43.16
MIAMI (7/87)	306.15
MIAMI BEACH (12/87)	79.73
MIAMI SHORES VILLAGE (10/88)	7.48
MIRAMAR (5/90)	31.22
NORTH MIAMI BEACH (5/88)	34.91
OAKLAND PARK (6/88)	37.05
ORANGE COUNTY (10/91)	204.01
ORLANDO (3/86)	167.02
ORMOND BEACH (1/88)	16.44
OVIEDO (3/87)	8.24
PAHOKEE (7/93)	2.56
PALATKA (12/93)	6.54

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BELL SOUTH TELECOMMUNICATIONS, INC.	TOTAL TAXE
	TO BE PAID
MUNICIPALITIES	8/94
PALM BAY (11/89)	27.60
PALM BEACH (10/87)	18.97
PALM BEACH COUNTY (10/89)	324.76
PALM SPRINGS (1/84)	5.44
PANAMA CITY (7/94)	22.47
PEMBROKE PINES (3/87)	56.88
PLANTATION (12/83)	73.18
POMPANO BEACH (1/86)	83.58
PORT ORANGE (2/90)	12.09
RIVIERA BEACH (10/90)	23.06
ROYAL PALM BEACH (8/87)	9.79
SOUTH BAY	1.54
SOUTH DAYTONA BEACH (10/89)	6.23
SOUTH PALM BEACH (2/92)	1.24
ST. AUGUSTINE (3/90)	8.28
ST. AUGUSTINE BEACH (4/90)	2.73
SUNRISE	57.32
SURFSIDE	2.80
TITUSVILLE	20.63
WEST PALM BEACH (5/88)	94.84
WILTON MANORS (3/86)	9.54
WINTER PARK (10/91)	0.02
YANKEETOWN (4/90)	0.31
	4,148.34

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ALTAMONTE SPRINGS (7/89)	1.05
BELL GLADE (1/86)	4.91
BISCAYNE PARK	1.01
BOCA RATON (2/86)	76.63
BOYNTON BEACH (1/89)	26.77
BROWARD COUNTY (11/83)	70.23
CORAL GABLES (4/88)	40.88
CORAL SPRINGS (8/89)	39.87
DADE COUNTY (11/88)	507.44
DANIA (12/87)	13.41
DAVIE (3/86)	29.81
DAYTONA BEACH SHORES (10/86)	2.28
DELAND (11/89)	6.81
DELRAY BEACH (2/87)	31.82
DUNNELLON (3/87)	0.77
EL PORTAL (11/89)	0.78
FERNANDINA BEACH (4/87)	4.08
FLORIDA CITY (2/89)	1.74
FT LAUDERDALE (3/86)	131.77
FT PIERCE (10/80)	14.38
GAINESVILLE (2/87)	31.46
GREENACRES (12/89)	8.44
HALLANDALE (2/87)	16.74
HOLLYWOOD (3/86)	72.13
INGLS (8/91)	0.28
JACKSONVILLE	252.32
JUNO BEACH	2.00
JUPITER (11/91)	14.16
KEY BISCAYNE (11/91)	5.37
LAKE MARY (2/86)	5.04
LAKE WORTH (12/87)	10.85
LAUDERHILL (1/91)	22.42
MALABAR (6/80)	0.85
MANGONIA PARK (8/87)	1.64
MELBOURNE (1/86)	26.71
MIAMI (7/87)	186.24
MIAMI BEACH (12/87)	48.98
MIAMI SHORES VILLAGE (10/88)	4.78
MIRAMAR (5/90)	19.34
NORTH MIAMI BEACH (5/86)	21.43
OAKLAND PARK (8/88)	22.32
ORANGE COUNTY (10/91)	123.86
ORLANDO (3/88)	102.18
ORMOND BEACH (1/88)	10.03
OVEDO (3/87)	5.24
PAHOKEE (7/93)	1.52
PALATKA (12/93)	4.14

Post-it™ brand fax transmittal memo 767	# of pages	2
	Co.	Patricia Brock
Dept.	Phone	849-3555
Fax	Fax	525-7045

Prepared by Brenda Anderson-Brown

11/07/94

Filename: C:\FLORIDA\END0994

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ALTAMONTE SPRINGS (7/89)	2.39
BELL GLADE (1/86)	11.22
BISCAYNE PARK	2.37
BOCA RATON (2/86)	181.24
BOYNTON BEACH (1/89)	59.79
BROWARD COUNTY (11/93)	159.42
CORAL GABLES (4/88)	94.21
CORAL SPRINGS (8/89)	91.46
DADE COUNTY (11/88)	1,138.70
DANIA (12/87)	30.90
DAVIE (3/86)	67.72
DAYTONA BEACH SHORES (10/86)	5.16
DELAND (11/89)	15.56
DELRAY BEACH (2/87)	72.57
DUNNELLON (3/87)	1.70
EL PORTAL (11/89)	1.73
FERNANDINA BEACH (4/87)	9.18
FLORIDA CITY (2/89)	4.30
FT LAUDERDALE (5/86)	302.11
FT PIERCE (10/90)	32.65
GAINESVILLE (2/87)	71.16
GREENACRES (12/89)	19.24
HALLANDALE (2/87)	38.91
HOLLYWOOD (3/86)	165.07
INGLIS (6/91)	0.65
JACKSONVILLE	571.24
JUNO BEACH	4.69
JUPITER (11/91)	32.88
KEY BISCAYNE (11/91)	12.38
LAKE MARY (2/86)	11.56
LAKE WORTH (12/87)	25.23
LAUDERHILL (1/91)	50.45
MALABAR (6/90)	1.51
MANGONIA PARK (8/87)	3.72
MELBOURNE (1/86)	61.70
MIAMI (7/87)	415.92
MIAMI BEACH (12/87)	112.48
MIAMI SHORES VILLAGE (10/88)	10.84
MIRAMAR (5/90)	43.99
NORTH MIAMI BEACH (5/88)	48.87
OAKLAND PARK (6/88)	51.20
ORANGE COUNTY (10/91)	287.93
ORLANDO (3/86)	235.02
ORMOND BEACH (1/88)	23.33
OVIEDO (3/87)	11.98
PAHOKEE (7/93)	3.42
PALATKA (12/93)	9.30

PALM BAY (11/89)	17.12
PALM BEACH (10/87)	11.52
PALM BEACH COUNTY (10/89)	200.35
PALM SPRINGS (1/84)	3.33
PANAMA CITY (7/84)	13.80
PEMBROKE PINES (3/87)	35.23
PLANTATION (12/83)	45.07
POMPANO BEACH (1/88)	50.88
PORT ORANGE (2/80)	8.49
RIVIERA BEACH (10/80)	13.89
ROYAL PALM BEACH (8/87)	8.11
SOUTH BAY	0.91
SOUTH DAYTONA BEACH (10/89)	3.89
SOUTH PALM BEACH (2/82)	0.75
ST. AUGUSTINE (3/80)	5.30
ST. AUGUSTINE BEACH (4/80)	1.87
SUNRISE	35.14
SURFSIDE	1.73
TITUSVILLE	12.80
WEST PALM BEACH (5/88)	58.04
WILTON MANORS (3/86)	5.72
WINTER PARK (10/81)	0.01
YANKEETOWN (4/80)	0.20
	2,560.25

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PALM BAY (11/89)	39.32
PALM BEACH (10/87)	27.44
PALM BEACH COUNTY (10/89)	462.49
PALM SPRINGS (1/94)	7.48
PEMBROKE PINES (3/87)	30.79
PLANTATION (12/93)	81.47
POMPANO BEACH (1/86)	102.13
PORT ORANGE (2/90)	116.99
RIVIERA BEACH (10/90)	17.99
ROYAL PALM BEACH (8/87)	31.49
SOUTH BAY	13.94
SOUTH DAYTONA BEACH (10/89)	2.05
SOUTH PALM BEACH (2/92)	8.85
ST. AUGUSTINE (3/90)	1.78
ST. AUGUSTINE BEACH (4/90)	12.01
SUNRISE	3.79
SURFSIDE	80.83
TITUSVILLE	3.83
WEST PALM BEACH (5/88)	28.67
WILTON MANORS (3/86)	132.43
WINTER PARK (10/91)	13.28
YANKEETOWN (4/90)	0.00
	5,828.13
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POLY-SERVICE, INC. COMMUNICATIONS, INC.		
ALTAMONTE SPRINGS (7/89)		2.41
BELL GLADE (1/86)		11.67
BISCAYNE PARK -		2.38
BOCA RATON (2/86)		192.51
BOYNTON BEACH (1/89)		64.45
BROWARD COUNTY (11/93)		169.20
CORAL GABLES (4/88)		97.64
CORAL SPRINGS (8/89)		95.13
DADE COUNTY (11/88)		1,199.83
DANIA (12/87)		32.59
DAVIE (3/86)		70.26
DAYTONA BEACH SHORES (10/86)		5.31
DELAND (11/89)		16.56
DELRAY BEACH (2/87)		76.34
DUNNELLON (3/87)		1.81
EL PORTAL (11/89)		1.89
FERNANDINA BEACH (4/87)		9.51
FLORIDA CITY (2/89)		4.35
FT LAUDERDALE (5/86)		317.32
FT PIERCE (10/90)		34.53
GAINESVILLE (2/87)		70.47
GREENACRES (12/89)		20.54
HALLANDALE (2/87)		40.62
HOLLYWOOD (3/86)		172.59
INGLIS (6/91)		0.66
JACKSONVILLE		563.70
JUNO BEACH		5.15
JUPITER (11/91)		34.89
KEY BISCAYNE (11/91)		12.87
LAKE MARY (2/86)		13.36
LAKE WORTH (12/87)		25.93
LAUDERHILL (1/91)		53.61
MALABAR (6/90)		1.62
MANGONIA PARK (8/87)		3.61
MELBOURNE (1/86)		64.46
MIAMI (7/87)		437.45
MIAMI BEACH (12/87)		118.55
MIAMI SHORES VILLAGE (10/88)		11.37
MIRAMAR (5/90)		45.15
NORTH MIAMI BEACH (5/88)		51.03
NORTH PALM BEACH		6.83
OAKLAND PARK (6/88)		53.68
ORANGE COUNTY (10/91)		299.98
ORLANDO (3/86)		212.52
ORMOND BEACH (1/88)		24.55
OVIEDO (3/87)		12.59
PAHOKEE (7/93)		3.71

JESUIT COLLEGE FOUNDATION - 1994		
PALATKA (12/93)		9.86
PALM BAY (11/89)		41.03
PALM BEACH (10/87)		30.05
PALM BEACH COUNTY (10/89)		494.50
PALM SPRINGS (1/94)		8.04
PANAMA CITY (7/94)		31.96
PEMBROKE PINES (3/87)		85.17
PLANTATION (12/93)		106.56
POMPANO BEACH (1/86)		92.01
PORT ORANGE (2/90)		21.47
RIVIERA BEACH (10/90)		33.51
ROYAL PALM BEACH (8/87)		14.66
SOUTH BAY		2.27
SOUTH DAYTONA BEACH (10/89)		9.23
SOUTH PALM BEACH (2/92)		2.02
ST. AUGUSTINE (3/90)		12.47
ST. AUGUSTINE BEACH (4/90)		4.04
SUNRISE		84.74
SURFSIDE		4.19
TITUSVILLE		29.82
WEST PALM BEACH (5/88)		138.36
WILTON MANORS (3/86)		13.78
WINTER PARK (10/91)		0.05
YANKEETOWN (4/90)		0.36
		6,037.36

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BELLSOUTH TELECOMMUNICATIONS, INC.	
	TOTAL TAXES
	TO BE PAID
MUNICIPALITIES	12/94
ALTAMONTE SPRINGS (7/89)	A-1 2.69
BELL GLADE (1/86)	13.03
BISCAYNE PARK	2.65
BOCA RATON (2/86)	214.84
BOYNTON BEACH (1/89)	71.92
BROWARD COUNTY (11/93)	188.82
CORAL GABLES (4/88)	108.97
CORAL SPRINGS (8/89)	106.17
DADE COUNTY (11/88)	1,338.98
DANIA (12/87)	36.36
DAVIE (3/86)	78.41
DAYTONA BEACH SHORES (10/86)	5.92
DELAND (11/89)	18.49
DELRAY BEACH (2/87)	85.20
DUNNELLON (3/87)	2.02
EL PORTAL (11/89)	2.11
FERNANDINA BEACH (4/87)	10.62
FLORIDA CITY (2/89)	4.85
FT LAUDERDALE (5/86)	354.12
FT PIERCE (10/90)	38.53
GAINESVILLE (2/87)	78.64
GREENACRES (12/89)	22.92
HALLANDALE (2/87)	45.33
HOLLYWOOD (3/86)	192.60
INGLIS (6/91)	0.73
JACKSONVILLE	629.07
JUNO BEACH	5.74
JUPITER (11/91)	38.93
KEY BISCAYNE (11/91)	14.37
LAKE MARY (2/86)	14.91
LAKE WORTH (12/87)	28.93
LAUDERHILL (1/91)	59.83
MALABAR (6/90)	1.81
MANGONIA PARK (8/87)	4.02
MELBOURNE (1/86)	71.93
MIAMI (7/87)	488.19
MIAMI BEACH (12/87)	132.30
MIAMI SHORES VILLAGE (10/88)	12.69

Prepared by Terry Fontaine

02/02/95

Filename: L:\BAB\Florida\End1294

Safed to Cis Fatti (605) 321-3434
 Copy sent to Patricia Peacock 17m61 SBC

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Southern Bell
 Other Out of Period Revenue
 TVE 9/31/94

R9/21/95
 7/14/95

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BELLSOUTH TELECOMMUNICATIONS, INC.	
	TOTAL TAXES TO BE PAID 12/94
MUNICIPALITIES	
MIRAMAR (5/90)	A-1 50.39
NORTH MIAMI BEACH (5/88)	56.95
NORTH PALM BEACH	7.62
OAKLAND PARK (6/88)	59.90
ORANGE COUNTY (10/91)	334.77
ORLANDO (3/86)	237.17
ORMOND BEACH (1/88)	27.39
OVIEDO (3/87)	14.05
PAHOKEE (7/93)	4.14
PALATKA (12/93)	11.00
PALM BAY (11/89)	45.78
PALM BEACH (10/87)	33.53
PALM BEACH COUNTY (10/89)	551.85
PALM SPRINGS (1/94)	8.97
PANAMA CITY (7/94)	35.66
PEMBROKE PINES (3/87)	95.05
PLANTATION (12/93)	118.92
POMPANO BEACH (1/86)	102.68
PORT ORANGE (2/90)	23.96
RIVIERA BEACH (10/90)	37.39
ROYAL PALM BEACH (8/87)	16.36
SOUTH BAY	A-2 2.54
SOUTH DAYTONA BEACH (10/89)	10.30
SOUTH PALM BEACH (2/92)	2.25
ST. AUGUSTINE (3/90)	13.92
ST. AUGUSTINE BEACH (4/90)	4.51
SUNRISE	94.57
SURFSIDE	4.67
TITUSVILLE	33.28
WEST PALM BEACH (5/88)	154.40
WILTON MANORS (3/86)	15.37
WINTER PARK (10/91)	0.05
YANKEETOWN (4/90)	0.45
	6,737.51 P.1

Prepared by Terry Fontaine

02/02/95

Filename: L:\BAB\Florida\End1094

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Southern Bell
Revenue Adjustment
T/E 12/31/94

Rebates
W/L
8/28/95

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FLORIDA TELECOMMUNICATIONS RELAY SERVICE (FTRS)
YEAR 1994

YEAR	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER
Number of Access Lines Billed	4,773,247	4,807,442	4,828,059	4,812,606	4,772,654	4,762,071	4,768,096	4,792,409	4,813,073	4,882,644	4,921,945	4,908,976
Total Surcharge Billed	\$477,324,70	\$480,744,20	\$482,805,30	\$481,260,60	\$477,265,40	\$476,207,10	\$478,809,60	\$479,240,90	\$481,307,30	\$486,264,40	\$500,033,40	\$506,037,12
Surcharge Not Collected	\$3,635,61	\$3,837,68	\$4,131,75	\$3,831,23	\$4,531,76	\$3,460,67	\$3,591,65	\$3,635,08	\$3,212,58	\$3,021,01	\$3,972,19	\$4,309,47
Surcharge Collected	\$261,31	\$405,43	\$423,92	\$102,40	\$478,88	\$446,34	\$432,75	\$448,07	\$428,98	\$481,36	\$472,18	\$366,74
Attributed to Prior Period												
4010,2900 Accts Payable	\$473,950,40	\$477,911,75	\$479,097,47	\$477,531,77	\$479,210,82	\$473,192,77	\$478,051,89	\$478,823,70	\$483,124,75	\$587,133,37	\$592,123,39	\$5,944,902,48
Total Surcharge Collected	\$473,950,40	\$477,911,75	\$479,097,47	\$477,531,77	\$479,210,82	\$473,192,77	\$478,051,89	\$478,823,70	\$483,124,75	\$587,133,37	\$592,123,39	\$5,944,902,48
5204,9900 Oth Incidental Reg Rev	\$4,739,50	\$4,773,12	\$4,790,97	\$4,775,32	\$4,732,11	\$4,731,93	\$4,739,51	\$4,790,52	\$4,785,24	\$4,831,25	\$5,871,33	\$5,921,23
Billing and Collecting Charge	\$4,739,50	\$4,773,12	\$4,790,97	\$4,775,32	\$4,732,11	\$4,731,93	\$4,739,51	\$4,790,52	\$4,785,24	\$4,831,25	\$5,871,33	\$5,921,23
Total Amount Remitted to Fund Administrator	\$469,210,90	\$472,538,63	\$474,306,50	\$472,756,45	\$468,478,41	\$468,460,84	\$468,914,19	\$471,291,37	\$473,738,46	\$478,293,50	\$581,262,04	\$586,202,16

(1) Excluded from the Regulatory Assessment Fee Return and Telephone Earnings Surveillance Report.

FLORIDA TELECOMMUNICATIONS RELAY SERVICE (FTRS)
YEAR 1993

YEAR	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER
Number of Access Lines Billed	4,563,234	4,595,890	4,620,592	4,599,984	4,552,145	4,537,071	4,550,618	4,565,055	4,590,809	4,628,349	4,682,931	4,734,010
Total Surcharge Billed	\$456,323,40	\$459,589,00	\$462,059,20	\$459,998,40	\$455,214,50	\$453,707,10	\$455,061,80	\$456,505,50	\$459,080,90	\$462,534,90	\$469,293,10	\$473,401,00
Surcharge Not Collected	\$1,676,95	\$2,535,07	\$2,802,70	\$2,865,32	\$3,021,75	\$2,716,07	\$2,805,45	\$3,707,06	\$2,883,28	\$2,814,19	\$3,395,19	\$3,362,35
Surcharge Collected	\$115,06	\$148,51	\$194,21	\$204,85	\$236,39	\$230,08	\$204,84	\$249,17	\$244,11	\$269,83	\$276,28	\$282,42
Attributed to Prior Period												
4010,2900 Accts Payable	\$454,761,51	\$457,202,44	\$459,450,71	\$457,337,93	\$452,428,14	\$451,221,11	\$452,461,19	\$453,047,61	\$456,441,73	\$459,890,54	\$466,174,19	\$470,301,07
Total Surcharge Collected	\$454,761,51	\$457,202,44	\$459,450,71	\$457,337,93	\$452,428,14	\$451,221,11	\$452,461,19	\$453,047,61	\$456,441,73	\$459,890,54	\$466,174,19	\$470,301,07
5204,9900 Oth Incidental Reg Rev	\$4,547,62	\$4,572,02	\$4,594,51	\$4,573,38	\$4,524,28	\$4,512,21	\$4,524,81	\$4,530,48	\$4,584,42	\$4,599,81	\$4,661,74	\$4,703,01
Billing and Collecting Charge	\$4,547,62	\$4,572,02	\$4,594,51	\$4,573,38	\$4,524,28	\$4,512,21	\$4,524,81	\$4,530,48	\$4,584,42	\$4,599,81	\$4,661,74	\$4,703,01
Total Amount Remitted to Fund Administrator	\$218,465,77	\$219,097,34	\$454,856,20	\$452,704,55	\$447,903,86	\$446,708,90	\$447,938,59	\$448,517,13	\$451,877,31	\$455,390,83	\$461,512,45	\$465,598,06

due to in maturity no further work was performed.

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Southern Bell
 Revenue Adjustment
 Tye 12/31/94

10/28/95
 12/21/95
 7/14/95

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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) $\frac{40-1}{1-3}$	0.00	(849.75)	(5,243.99)	(259,812.69) ✓
2/94	(213,210.74) $\frac{40-1}{3-1}$	0.00	(10,236.32)	(7,605.29)	(231,052.35) ✓
3/94	(333,243.06) 40-1/1-2/3-2	0.00	(23,167.77)	(9,721.37)	(366,132.20) ✓
4/94	(288,823.34) 40-1/1-2/3-3	0.00	(21,103.11)	(7,511.11)	(317,437.56) ✓
5/94	(306,279.18) 40-1/1-2/3-4	0.00	(43,737.65)	(9,051.14)	(359,067.97) ✓
6/94	(405,121.19) 40-1/1-2/3-5	0.00	(45,206.57)	(16,039.61)	(466,367.37) ✓
7/94	(383,672.03) 40-1/1-2/3-6	0.00	(21,890.68)	(17,039.81)	(422,602.52) ✓
8/94	(573,995.03) 40-1/1-2/3-7	0.00	(24,436.71)	(20,747.53)	(619,179.27) ✓
9/94	(824,665.68) 40-1/1-2/3-8	0.00	(20,581.77)	(13,877.76)	(859,125.21) ✓
10/94	(771,556.12) 40-1/1-2/3-9 (75.00)		(81,107.22)	(13,824.96)	(866,563.30) ✓
11/94	(314,995.75) 40-1/1-2/3-10	0.00	(49,880.27)	(13,834.95)	(378,710.97) ✓
12/94	(223,965.63) 40-1/1-2/3-11	0.00	(58,715.35)	(9,696.23)	(292,377.21) ✓
TOTAL	(4,893,246.70) $\frac{40-1}{1-2}$	(75.00)	(400,913.17)	(144,193.75)	(5,438,428.62)

All months were ticked + traced to the Company's provided schedules. September was selected for detailed review (wp. 40-1/1-2/3-9).

$\frac{40-1}{1-2}$
 3

Overbilling (A)
 these refunds
 are for incorrect
 billing of customers
 not related to
 any specific
 refund category

REFUNDS BOOKED - FLORIDA

Booked Jan 94 (A) OVERBILLING

Appl to 1993
 & Prior

STATE TOTAL	
5001 - 5099	(87,739.02)
5100 - 5199	(849.75)
5230 - 5270	(5,205.63)
TOTAL	(93,794.40) T

BRU (B)
 these refunds were
 the result of a
 reconciliation of
 BRU records to the
 Switch records.
 BRU = Billing Recon-
 ciliation Units

Booked Jan 94 (B) BRU REFUNDS

STATE TOTAL	
5001 - 5099	(2,136.14)
5100 - 5199	0.00
5230 - 5270	0.00
TOTAL	(2,136.14) P2

Booked Jan 94 (C) SERVICES REMOVED

STATE TOTAL	
5001 - 5099	(151,307.67)
5100 - 5199	0.00
5230 - 5270	(38.36)
TOTAL	(151,346.03) P3

Booked Jan 94 (D) VERTICAL SERVICES

STATE TOTAL	
5001 - 5099	(12,536.12)
5100 - 5199	0.00
5230 - 5270	0.00
TOTAL	(12,536.12) P4

Total Refunds Booked 1/94 Not Appl to Period

STATE TOTAL	
5001 - 5099	(253,718.95) 40-1/1-2/3
5100 - 5199	(849.75)
5230 - 5270	(5,243.98)
TOTAL	(259,812.68) 1

- 3001 BASIC AREA REVENUE
- 3002 OPTIONAL EXTENDED AREA REVENUE
- 3008 CELLULAR MOBILE REVENUE
- 3004 OTHER MOBILE SERVICE REVENUE
- 3010 PUBLIC TELEPHONE REVENUE
- 3040 LOCAL PRIVATE LINE REVENUE
- 3080 CUSTOMER PREMISES REVENUE
- 3080 OTHER LOCAL EXCHANGE REVENUE
- 3089 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
- 5180 OTHER LONG DISTANCE REVENUE
- 5189 OTHER LONG DISTANCE REVENUE SETTLEMENTS

- 3280 DIRECTORY REVENUE
- 3240 RENT REVENUE
- 3280 CORPORATE OPERATIONS REVENUE
- 3280 MISCELLANEOUS REVENUE
- 3281 SPECIAL BILLING ARRANGEMENTS REVENUE
- 3282 CUSTOMER OPERATIONS REVENUE
- 3283 PLANT OPERATIONS REVENUE
- 3284 OTHER INCIDENTAL REGULATED REVENUE
- 3289 OTHER REVENUE SETTLEMENTS
- 3290 CARRIER BILLING AND COLLECTING REVENUE

(C) SERVICES REMOVED

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.

(D) VERTICAL SERVICES

these refunds were for vertical services (Custom Calling Features) incorrectly billed to customers.

40-1
 1-2
 3-1 P1

REFUNDS BOOKED - FLORIDA

Booked Jan 94 - BRU REFUNDS

	<u>1985</u>	<u>1986</u>	<u>1987</u>	<u>1988</u>	<u>1989</u>	<u>1990</u>	<u>1991</u>	<u>1992</u>	<u>1993</u>	Appl to 1993 & Prior
<u>NORTH FLA</u>										
5001 - 5069	0.00	0.00	0.00	0.00	0.00	0.00	(8.56)	(73.62)	(121.06)	(203.24)
5230 - 5270	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	(8.56)	(73.62)	(121.06)	(203.24)
<u>SOUTH FLA</u>										
5001 - 5069	0.00	0.00	0.00	0.00	0.00	(0.67)	(30.97)	(270.49)	(385.75)	(687.88)
5230 - 5270	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00	0.00	0.00	(0.67)	(30.97)	(270.49)	(385.75)	(687.88)
<u>SOUTHEAST FLA</u>										
5001 - 5069	(43.13)	(48.00)	(48.00)	(48.00)	(54.23)	(145.01)	(172.01)	(244.55)	(442.09)	(1,245.02)
5230 - 5270	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	(43.13)	(48.00)	(48.00)	(48.00)	(54.23)	(145.01)	(172.01)	(244.55)	(442.09)	(1,245.02)
<u>STATE TOTAL</u>										
5001 - 5069	(43.13)	(48.00)	(48.00)	(48.00)	(54.23)	(145.68)	(211.54)	(588.66)	(948.90)	(2,136.14)
5230 - 5270	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	(43.13)	(48.00)	(48.00)	(48.00)	(54.23)	(145.68)	(211.54)	(588.66)	(948.90)	(2,136.14)

(P)

REFUNDS BOOKED - FLORIDA

Booked Jan 94 - SERVICES REMOVED

	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994
NORTH FLA																	
5001 - 5068	(22.85)	(29.49)	(29.49)	(29.49)	(29.49)	(29.49)	(29.49)	(29.49)	(29.49)	(29.49)	(29.49)	(29.49)	(29.49)	(29.49)	(29.49)	(29.49)	(29.49)
5230 - 5270	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
TOTAL	(22.85)	(29.49)	(29.49)	(29.49)	(29.49)	(29.49)	(29.49)	(29.49)	(29.49)	(29.49)	(29.49)	(29.49)	(29.49)	(29.49)	(29.49)	(29.49)	(29.49)
SOUTH FLA																	
5001 - 5068	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
5230 - 5270	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
TOTAL	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
SOUTHEAST FLA																	
5001 - 5068	(13.67)	(24.09)	(24.09)	(24.09)	(24.09)	(24.09)	(24.09)	(24.09)	(24.09)	(24.09)	(24.09)	(24.09)	(24.09)	(24.09)	(24.09)	(24.09)	(24.09)
5230 - 5270	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
TOTAL	(13.67)	(24.09)	(24.09)	(24.09)	(24.09)	(24.09)	(24.09)	(24.09)	(24.09)	(24.09)	(24.09)	(24.09)	(24.09)	(24.09)	(24.09)	(24.09)	(24.09)
STATE TOTAL																	
5001 - 5068	(36.62)	(53.49)	(53.49)	(53.49)	(53.49)	(53.49)	(53.49)	(53.49)	(53.49)	(53.49)	(53.49)	(53.49)	(53.49)	(53.49)	(53.49)	(53.49)	(53.49)
5230 - 5270	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
TOTAL	(36.62)	(53.49)	(53.49)	(53.49)	(53.49)	(53.49)	(53.49)	(53.49)	(53.49)	(53.49)	(53.49)	(53.49)	(53.49)	(53.49)	(53.49)	(53.49)	(53.49)
5001 - 5068	(17,208.86)	(19,167.59)	(20,706.41)	(23,220.27)	(23,220.27)	(23,220.27)	(23,220.27)	(23,220.27)	(23,220.27)	(23,220.27)	(23,220.27)	(23,220.27)	(23,220.27)	(23,220.27)	(23,220.27)	(23,220.27)	(23,220.27)
5230 - 5270	(17,208.86)	(19,167.59)	(20,706.41)	(23,220.27)	(23,220.27)	(23,220.27)	(23,220.27)	(23,220.27)	(23,220.27)	(23,220.27)	(23,220.27)	(23,220.27)	(23,220.27)	(23,220.27)	(23,220.27)	(23,220.27)	(23,220.27)
TOTAL	(34,417.72)	(38,335.18)	(41,412.82)	(46,440.54)	(46,440.54)	(46,440.54)	(46,440.54)	(46,440.54)	(46,440.54)	(46,440.54)	(46,440.54)	(46,440.54)	(46,440.54)	(46,440.54)	(46,440.54)	(46,440.54)	(46,440.54)

Apply 1993 & Pick

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INDEX

Footed

Note: Review also no entries related to this adjustment.

4/0-1
1-2

5-1

REFUNDS BOOKED - FLORIDA

Booked Jan 94 - VERTICAL SERVICES

	1987	1988	1989	1990	1991	1992	1993	Appl to 1993 & Prior
NORTH FLA								
5001 - 5069	0.00	0.00	(19.60)	(45.92)	(129.37)	(176.46)	(321.51)	(692.86)
5230 - 5270	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	0.00	0.00	(19.60)	(45.92)	(129.37)	(176.46)	(321.51)	(692.86)
SOUTH FLA								
5001 - 5069	(21.27)	(40.55)	(243.58)	(652.84)	(952.94)	(2,472.49)	(5,984.16)	(10,367.83)
5230 - 5270	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	(21.27)	(40.55)	(243.58)	(652.84)	(952.94)	(2,472.49)	(5,984.16)	(10,367.83)
SOUTHEAST FLA								
5001 - 5069	0.00	(7.90)	(147.87)	(171.66)	(215.41)	(360.57)	(572.02)	(1,475.43)
5230 - 5270	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	0.00	(7.90)	(147.87)	(171.66)	(215.41)	(360.57)	(572.02)	(1,475.43)
STATE TOTAL								
5001 - 5069	(21.27)	(48.45)	(411.05)	(870.42)	(1,297.72)	(3,009.52)	(6,877.69)	(12,536.12)
5230 - 5270	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	(21.27)	(48.45)	(411.05)	(870.42)	(1,297.72)	(3,009.52)	(6,877.69)	(12,536.12)

(P)

Ps

pac

Southern Bell Telephone & Teleg.
Other Out of Period Revenues - Refunds
T/E 12/31/94

4/28/95
4/28/95
8/28/94

REFUNDS BOOKED - FLORIDA

Booked Feb 94 - BRU REFUNDS

Fiscal	NORTH FLA													SOUTH FLA			SOUTHEAST FLA			STATE TOTAL													
	1983 & 1984	1983	1982	1981	1990	1989	1988	1987	1986	1985	1984	1983	1982	1981	1980	5001 - 5069	5100 - 5169	5230 - 5270	TOTAL														
	(1,361.46)	(494.48)	(379.02)	(123.36)	(59.27)	(60.00)	(60.00)	(60.00)	(60.00)	(60.00)	(5.33)	0.00	0.00	0.00	(195.76)	(355.92)	(361.00)	(420.81)	(497.92)	(570.03)	(568.72)	(568.72)	(1,040.64)	(1,518.73)	(1,862.97)	(2,073.74)	(11,071.70)	5001 - 5069	5100 - 5169	5230 - 5270	TOTAL		
	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	(195.76)	(355.92)	(361.00)	(420.81)	(497.92)	(570.03)	(568.72)	(568.72)	(1,040.64)	(1,518.73)	(1,862.97)	(2,073.74)	(11,071.70)	5001 - 5069	5100 - 5169	5230 - 5270	TOTAL		
	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	(1,361.46)	(494.48)	(379.02)	(123.36)	(59.27)	(60.00)	(60.00)	(60.00)	(60.00)	(60.00)	(5.33)	0.00	0.00	0.00	(195.76)	(355.92)	(361.00)	(420.81)	(497.92)	(570.03)	(568.72)	(568.72)	(1,040.64)	(1,518.73)	(1,862.97)	(2,073.74)	(11,071.70)	5001 - 5069	5100 - 5169	5230 - 5270	TOTAL		
	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	(15,069.49)	(3,669.26)	(2,794.14)	(1,863.35)	(847.22)	(1,325.85)	(784.32)	(756.11)	(656.43)	(558.07)	(426.14)	(361.00)	(355.92)	(355.92)	(195.76)	(355.92)	(361.00)	(426.14)	(558.07)	(558.07)	(656.43)	(756.11)	(784.32)	(847.22)	(1,325.85)	(1,863.35)	(2,794.14)	(3,669.26)	(15,069.49)	5001 - 5069	5100 - 5169	5230 - 5270	TOTAL
	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	(15,069.49)	(3,669.26)	(2,794.14)	(1,863.35)	(847.22)	(1,325.85)	(784.32)	(756.11)	(656.43)	(558.07)	(426.14)	(361.00)	(355.92)	(355.92)	(195.76)	(355.92)	(361.00)	(426.14)	(558.07)	(558.07)	(656.43)	(756.11)	(784.32)	(847.22)	(1,325.85)	(1,863.35)	(2,794.14)	(3,669.26)	(15,069.49)	5001 - 5069	5100 - 5169	5230 - 5270	TOTAL

Appl to

REFUNDS BOOKED - FLORIDA

Booked Feb 94 - SERVICES REMOVED

	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	Appl to 1993 & Prior
NORTH FLA																			
5001 - 5069	0.00	0.00	0.00	0.00	(74.03)	(144.51)	(160.08)	(216.23)	(471.72)	(791.14)	(1,605.19)	(2,606.04)	(3,358.67)	(4,370.89)	(5,002.26)	(5,813.36)	(6,004.57)	(7,063.02)	(36,271.71)
5100 - 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	0.00	0.00	0.00
5230 - 5270	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
TOTAL	0.00	0.00	0.00	0.00	(74.03)	(144.51)	(160.08)	(216.23)	(471.72)	(791.14)	(1,605.19)	(2,606.04)	(3,358.67)	(4,370.89)	(5,002.26)	(5,813.36)	(6,004.57)	(7,063.02)	(36,271.71)
SOUTH FLA																			
5001 - 5069	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(94.61)	(95.40)	(350.57)	(463.20)	(541.09)	(748.25)	(1,063.40)	(1,354.81)	(1,723.20)	(1,730.89)	(6,195.42)
5100 - 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	0.00	0.00	0.00
5230 - 5270	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
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(94.61)	(95.40)	(350.57)	(463.20)	(541.09)	(748.25)	(1,063.40)	(1,354.81)	(1,723.20)	(1,730.89)	(6,195.42)
SOUTHEAST FLA																			
5001 - 5069	(0.97)	(32.47)	(52.20)	(60.00)	(97.35)	(240.96)	(380.45)	(559.10)	(975.84)	(2,180.21)	(4,242.76)	(6,125.40)	(7,339.42)	(8,575.15)	(9,976.65)	(11,139.26)	(12,245.01)	(13,017.08)	(77,240.28)
5100 - 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	0.00	0.00	0.00
5230 - 5270	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
TOTAL	(0.97)	(32.47)	(52.20)	(60.00)	(97.35)	(240.96)	(380.45)	(559.10)	(975.84)	(2,180.21)	(4,242.76)	(6,125.40)	(7,339.42)	(8,575.15)	(9,976.65)	(11,139.26)	(12,245.01)	(13,017.08)	(77,240.28)
STATE TOTAL																			
5001 - 5069	(0.97)	(32.47)	(52.20)	(60.00)	(171.38)	(385.47)	(540.53)	(775.33)	(1,542.17)	(3,066.75)	(6,196.52)	(9,194.64)	(11,239.18)	(13,694.29)	(16,072.31)	(18,307.43)	(20,572.78)	(21,800.99)	(123,707.41)
5100 - 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	0.00	0.00	0.00
5230 - 5270	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
TOTAL	(0.97)	(32.47)	(52.20)	(60.00)	(171.38)	(385.47)	(540.53)	(775.33)	(1,542.17)	(3,066.75)	(6,196.52)	(9,194.64)	(11,239.18)	(13,694.29)	(16,072.31)	(18,307.43)	(20,572.78)	(21,800.99)	(123,707.41)

REFUNDS BOOKED – FLORIDA

Booked Feb 94 – OVERBILLING

<u>STATE TOTAL</u>	Appl to 1993 & Prior
5001 – 5069	(71,369.78)
5100 – 5169	(10,236.32)
5230 – 5270	(7,605.29)
TOTAL	(89,211.39)

Booked Feb 94 – BRU REFUNDS

<u>STATE TOTAL</u>	
5001 – 5069	(15,069.49)
5100 – 5169	0.00
5230 – 5270	0.00
TOTAL	(15,069.49)

Booked Feb 94 – SERVICES REMOVED

<u>STATE TOTAL</u>	
5001 – 5069	(123,707.41)
5100 – 5169	0.00
5230 – 5270	0.00
TOTAL	(123,707.41)

Booked Feb 94 – VERTICAL SERVICES

<u>STATE TOTAL</u>	
5001 – 5069	(3,064.06)
5100 – 5169	0.00
5230 – 5270	0.00
TOTAL	(3,064.06)

Total Refunds Booked 2/94 Not Appl to Period

<u>STATE TOTAL</u>	
5001 – 5069	(213,210.74)
5100 – 5169	(10,236.32)
5230 – 5270	(7,605.29)
TOTAL	(231,052.35)

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THE WALTER LATHAM COMPANY
(708) 45-9787

REFUNDS BOOKED - FLORIDA

Booked Feb 94 - VERTICAL SERVICES

	1985	1986	1987	1988	1989	1990	1991	1992	1993	Appl to 1993 & Prior
NORTH FLA										
5001 - 5069	0.00	0.00	0.00	0.00	(14.27)	(80.43)	(92.18)	(478.66)	(680.33)	(1,325.87)
5100 - 5169	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5230 - 5270	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00	0.00	(14.27)	(80.43)	(92.18)	(478.66)	(680.33)	(1,325.87)
SOUTH FLA										
5001 - 5069	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(92.50)	(292.78)	(385.28)
5100 - 5169	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5230 - 5270	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(92.50)	(292.78)	(385.28)
SOUTHEAST FLA										
5001 - 5069	(7.26)	(40.84)	(54.00)	(54.00)	(57.72)	(113.00)	(133.84)	(233.63)	(658.62)	(1,352.91)
5100 - 5169	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5230 - 5270	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	(7.26)	(40.84)	(54.00)	(54.00)	(57.72)	(113.00)	(133.84)	(233.63)	(658.62)	(1,352.91)
STATE TOTAL										
5001 - 5069	(7.26)	(40.84)	(54.00)	(54.00)	(71.99)	(173.43)	(226.02)	(804.79)	(1,631.73)	(3,084.06)
5100 - 5169	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5230 - 5270	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	(7.26)	(40.84)	(54.00)	(54.00)	(71.99)	(173.43)	(226.02)	(804.79)	(1,631.73)	(3,084.06)

per
Out of Period Revenue - Refunds
Southern Bell Telephone & Tel
TLC 12/31/94
1/28/95
1/28/95

14

401
1-2
3-5

REFUNDS BOOKED - FLORIDA

Booked Mar 94 - OVERBILLING

<u>STATE TOTAL</u>	Appl to 1993 & Prior
5001 - 5069	(151,808.61)
5100 - 5169	(23,167.77)
5230 - 5270	(9,660.29)
TOTAL	(184,436.67)

Booked Mar 94 - BRU REFUNDS

<u>STATE TOTAL</u>	
5001 - 5069	(17,268.36)
5100 - 5169	0.00
5230 - 5270	(27.64)
TOTAL	(17,296.00)

Booked Mar 94 - ESSX BRU REFUNDS

<u>STATE TOTAL</u>	
5001 - 5069	(1,956.17)
5100 - 5169	0.00
5230 - 5270	0.00
TOTAL	(1,956.17)

Booked Mar 94 - SERVICES REMOVED

<u>STATE TOTAL</u>	
5001 - 5069	(158,193.63)
5100 - 5169	0.00
5230 - 5270	0.00
TOTAL	(158,193.63)

Booked Mar 94 - VERTICAL SERVICES

<u>STATE TOTAL</u>	
5001 - 5069	(4,023.98)
5100 - 5169	0.00
5230 - 5270	(5.00)
TOTAL	(4,028.98)

Booked Mar 94 - INSIDE WIRE

<u>STATE TOTAL</u>	
5001 - 5069	(192.31)
5100 - 5169	0.00
5230 - 5270	(28.44)
TOTAL	(220.75)

Total Refunds Booked 3/94 Not Appl to Period

<u>STATE TOTAL</u>	
5001 - 5069	(333,243.06)
5100 - 5169	(23,167.77)
5230 - 5270	(9,721.37)
TOTAL	(366,132.20)

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
 5180 OTHER LONG DISTANCE REVENUE
 5189 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

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

REFUNDS BOOKED - FLORIDA

Booked Mar 94 - OVERBILLING (INCLUDES QUOTED CHARGE BILLING RECOVERY)

	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	Appl to 1993 & Prior
<u>NORTH FLA</u>																		
5001 - 5089	(15.41)	(81.80)	(84.50)	(93.00)	(93.00)	(150.09)	(265.88)	(1,093.00)	(1,704.15)	(2,152.38)	(2,520.22)	(2,479.18)	(2,048.87)	(2,525.86)	(3,388.47)	(5,898.88)	(9,158.82)	(33,795.83)
5100 - 5189	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	12.70	2,412.03	2,424.73
5230 - 5270	0.00	0.00	0.00	0.00	0.00	0.00	(25.49)	(42.92)	(49.80)	(58.58)	(94.48)	(122.24)	(133.17)	(189.82)	(257.33)	(361.26)	(600.50)	(1,913.87)
TOTAL	(15.41)	(81.80)	(84.50)	(93.00)	(93.00)	(150.09)	(291.37)	(1,136.01)	(1,813.95)	(2,208.94)	(2,614.70)	(2,601.42)	(2,182.14)	(2,665.91)	(3,625.80)	(6,247.44)	(7,348.29)	(33,264.77)
<u>SOUTH FLA</u>																		
5001 - 5089	0.00	0.00	0.00	(14.48)	(115.26)	(138.00)	(154.48)	(204.46)	(270.92)	(512.75)	(1,221.30)	(1,823.79)	(2,152.31)	(2,499.70)	(3,809.67)	(5,044.29)	(9,088.44)	(26,849.85)
5100 - 5189	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	(1,022.87)	(4,453.33)	(5,478.20)
5230 - 5270	0.00	0.00	0.00	0.00	(1.17)	(9.80)	(45.65)	(80.99)	(72.80)	(90.16)	(143.54)	(177.84)	(205.13)	(282.78)	(393.40)	(603.15)	(771.38)	(2,857.40)
TOTAL	0.00	0.00	0.00	(14.48)	(116.43)	(147.80)	(200.13)	(285.45)	(343.52)	(602.91)	(1,364.84)	(2,001.63)	(2,357.44)	(2,782.48)	(4,003.07)	(6,670.31)	(14,313.15)	(35,183.45)
<u>SOUTHEAST FLA</u>																		
5001 - 5089	0.00	(10.23)	(12.00)	(13.96)	(41.53)	(80.00)	(77.73)	(84.00)	(202.93)	(347.49)	(1,511.75)	(1,883.77)	(1,884.99)	(2,885.59)	(6,331.14)	(12,237.77)	(63,588.05)	(90,982.93)
5100 - 5189	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	(315.81)	(7,457.75)	(12,342.64)	(20,118.30)
5230 - 5270	0.00	(10.78)	(14.40)	(14.40)	(14.40)	(14.40)	(21.46)	(50.80)	(85.88)	(77.40)	(102.02)	(122.00)	(145.00)	(202.05)	(297.61)	(1,024.56)	(2,712.28)	(4,889.22)
TOTAL	0.00	(20.99)	(26.40)	(28.36)	(55.93)	(74.40)	(99.19)	(134.80)	(268.81)	(424.89)	(1,613.77)	(1,985.77)	(2,029.99)	(2,887.64)	(6,944.66)	(20,720.08)	(78,642.97)	(115,988.45)
<u>STATE TOTAL</u>																		
5001 - 5089	(15.41)	(91.83)	(96.50)	(122.04)	(250.39)	(348.09)	(498.09)	(1,381.55)	(2,238.00)	(3,012.62)	(5,253.27)	(6,168.74)	(6,066.27)	(7,721.28)	(13,309.28)	(23,180.94)	(81,838.31)	(151,808.81)
5100 - 5189	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	(315.81)	(8,487.92)	(14,383.94)	(23,167.77)
5230 - 5270	0.00	(10.78)	(14.40)	(14.40)	(15.57)	(24.00)	(92.80)	(154.71)	(188.08)	(224.12)	(340.04)	(422.08)	(483.30)	(654.78)	(948.34)	(1,988.97)	(4,084.18)	(9,869.29)
TOTAL	(15.41)	(102.59)	(110.90)	(138.44)	(265.96)	(372.09)	(590.89)	(1,536.26)	(2,426.08)	(3,236.74)	(5,593.31)	(6,588.82)	(6,550.57)	(8,376.04)	(14,573.33)	(33,837.83)	(100,304.41)	(184,436.87)

Booked Mar 94 - BRU REFUNDS

	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	Appl to 1993 & Prior
<u>NORTH FLA</u>																		
5001 - 5099	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(66.20)	(60.43)	(106.99)	(200.97)	(403.92)	(535.96)	(1,396.49)
5100 - 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
5230 - 5270	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
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(66.20)	(60.43)	(106.99)	(200.97)	(403.92)	(535.96)	(1,396.49)
<u>SOUTH FLA</u>																		
5001 - 5099	(21.75)	(45.00)	(45.00)	(45.00)	(45.00)	(45.00)	(184.41)	(331.80)	(342.79)	(447.24)	(555.86)	(740.86)	(1,127.15)	(1,634.42)	(2,605.93)	(3,233.22)	(3,860.57)	(15,311.30)
5100 - 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
5230 - 5270	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	(13.24)	(14.40)	(27.64)
TOTAL	(21.75)	(45.00)	(45.00)	(45.00)	(45.00)	(45.00)	(184.41)	(331.80)	(342.79)	(447.24)	(555.86)	(740.86)	(1,127.15)	(1,634.42)	(2,605.93)	(3,246.46)	(3,875.27)	(15,338.94)
<u>SOUTHEAST FLA</u>																		
5001 - 5099	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(5.02)	(42.00)	(48.63)	(87.00)	(111.40)	(135.00)	(131.52)	(560.57)
5100 - 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
5230 - 5270	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
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(5.02)	(42.00)	(48.63)	(87.00)	(111.40)	(135.00)	(131.52)	(560.57)
<u>STATE TOTAL</u>																		
5001 - 5099	(21.75)	(45.00)	(45.00)	(45.00)	(45.00)	(45.00)	(184.41)	(331.80)	(342.79)	(447.24)	(560.88)	(651.06)	(1,256.21)	(1,626.41)	(2,918.30)	(3,772.14)	(4,528.37)	(17,266.36)
5100 - 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
5230 - 5270	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	(13.24)	(14.40)	(27.64)
TOTAL	(21.75)	(45.00)	(45.00)	(45.00)	(45.00)	(45.00)	(184.41)	(331.80)	(342.79)	(447.24)	(560.88)	(651.06)	(1,256.21)	(1,626.41)	(2,918.30)	(3,785.36)	(4,542.77)	(17,296.00)

Booked Mar 94 -- ESSX BRU REFUNDS

				Appl to 93 & Prior
<u>NORTH FLA</u>	<u>1991</u>	<u>1992</u>	<u>1993</u>	
5001 - 5069	0.00	0.00	0.00	0.00
5100 - 5169	0.00	0.00	0.00	0.00
5230 - 5270	0.00	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00	0.00
<u>SOUTH FLA</u>				
5001 - 5069	(10.97)	(209.85)	(1,735.35)	(1,956.17)
5100 - 5169	0.00	0.00	0.00	0.00
5230 - 5270	0.00	0.00	0.00	0.00
TOTAL	(10.97)	(209.85)	(1,735.35)	(1,956.17)
<u>SOUTHEAST FLA</u>				
5001 - 5069	0.00	0.00	0.00	0.00
5100 - 5169	0.00	0.00	0.00	0.00
5230 - 5270	0.00	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00	0.00
<u>STATE TOTAL</u>				
5001 - 5069	(10.97)	(209.85)	(1,735.35)	(1,956.17)
5100 - 5169	0.00	0.00	0.00	0.00
5230 - 5270	0.00	0.00	0.00	0.00
TOTAL	(10.97)	(209.85)	(1,735.35)	(1,956.17)

Booked Mar 94 – VERTICAL SERVICES

	Appl to 1993 &									
	1985	1986	1987	1988	1989	1990	1991	1992	1993	Prior
<u>NORTH FLA</u>										
5001 – 5069	(26.37)	(42.00)	(42.00)	(81.57)	(169.20)	(210.15)	(227.00)	(357.05)	(528.04)	(1,683.38)
5100 – 5169	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5230 – 5270	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	(26.37)	(42.00)	(42.00)	(81.57)	(169.20)	(210.15)	(227.00)	(357.05)	(528.04)	(1,683.38)
<u>SOUTH FLA</u>										
5001 – 5069	0.00	0.00	0.00	0.00	0.00	0.00	(5.05)	(281.59)	(1,355.95)	(1,642.59)
5100 – 5169	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5230 – 5270	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	(5.05)	(281.59)	(1,355.95)	(1,642.59)
<u>SOUTHEAST FLA</u>										
5001 – 5069	0.00	0.00	0.00	0.00	(8.38)	(48.62)	(77.79)	(189.70)	(373.52)	(698.01)
5100 – 5169	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5230 – 5270	0.00	0.00	0.00	0.00	(1.00)	0.00	(1.00)	(3.00)	0.00	(5.00)
TOTAL	0.00	0.00	0.00	0.00	(9.38)	(48.62)	(78.79)	(192.70)	(373.52)	(703.01)
<u>STATE TOTAL</u>										
5001 – 5069	(26.37)	(42.00)	(42.00)	(81.57)	(177.58)	(258.77)	(309.84)	(828.34)	(2,257.51)	(4,023.98)
5100 – 5169	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5230 – 5270	0.00	0.00	0.00	0.00	(1.00)	0.00	(1.00)	(3.00)	0.00	(5.00)
TOTAL	(26.37)	(42.00)	(42.00)	(81.57)	(178.58)	(258.77)	(310.84)	(831.34)	(2,257.51)	(4,028.98)

REFUNDS BOOKED – FLORIDA

Booked Apr 94 – OVERBILLING

<u>STATE TOTAL</u>	Appl to 1993 & Prior
5001 – 5069	(166,853.80)
5100 – 5169	(21,103.11)
5230 – 5270	(7,159.96)
TOTAL	(195,116.87)

Booked Apr 94 – BRU REFUNDS

<u>STATE TOTAL</u>	
5001 – 5069	(21,136.09)
5100 – 5169	0.00
5230 – 5270	(250.59)
TOTAL	(21,386.68)

Booked Apr 94 – SERVICES REMOVED

<u>STATE TOTAL</u>	
5001 – 5069	(93,451.87)
5100 – 5169	0.00
5230 – 5270	0.00
TOTAL	(93,451.87)

Booked Apr 94 – VERTICAL SERVICES

<u>STATE TOTAL</u>	
5001 – 5069	(6,027.11)
5100 – 5169	0.00
5230 – 5270	(7.00)
TOTAL	(6,034.11)

Booked Apr 94 – OVEREARNINGS CORRECTION

<u>STATE TOTAL</u>	
5001 – 5069	(1,354.47)
5100 – 5169	0.00
5230 – 5270	0.00
TOTAL	(1,354.47)

Booked Apr 94 – INSIDE WIRE

<u>STATE TOTAL</u>	
5001 – 5069	0.00
5100 – 5169	0.00
5230 – 5270	(93.56)
TOTAL	(93.56)

Total Refunds Booked 4/94 Not Appl to Period

<u>STATE TOTAL</u>	
5001 – 5069	(288,823.34) 40-1/1-2/3
5100 – 5169	(21,103.11)
5230 – 5270	(7,511.11)
TOTAL	(317,437.56)

REFUNDS BOOKED - FLORIDA

Booked Apr 94 - OVERBILLING

	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	App'to 1993 A Pror	
NORTH FLA																						
5001 - 5099	0.00	0.00	0.00	0.00	0.00	(11.14)	(36.67)	(36.00)	(67.16)	(108.60)	(211.60)	(413.00)	(736.16)	(1,169.86)	(1,846.66)	(2,204.40)	(2,720.54)	(4,616.92)	(6,299.50)	(21,426.38)	(44,176.61)	
5100 - 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	(1,744.34)	(2,624.84)	(4,686.28)
5230 - 5270	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(6.06)	(76.21)	(104.16)	(130.41)	(146.72)	(200.76)	(326.86)	(583.31)	(1,676.82)	
TOTAL	0.00	0.00	0.00	0.00	0.00	(11.14)	(36.67)	(36.00)	(67.16)	(108.60)	(211.60)	(413.00)	(743.24)	(1,246.06)	(1,846.82)	(2,334.81)	(2,866.26)	(5,111.70)	(10,357.60)	(24,634.63)	(50,421.41)	
SOUTH FLA																						
5001 - 5099	0.00	0.00	0.00	(10.20)	(24.00)	(29.70)	(46.37)	(56.60)	(61.50)	(66.73)	(211.66)	(376.66)	(1,042.66)	(2,763.66)	(3,414.72)	(4,006.66)	(5,131.47)	(14,256.42)	(16,623.60)	(24,626.22)	(76,767.66)	
5100 - 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	(167.06)	(736.61)	(602.60)
5230 - 5270	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(6.62)	(16.04)	(26.60)	(44.36)	(100.64)	(346.63)	(412.16)	(666.06)	(1,546.72)	
TOTAL	0.00	0.00	0.00	(10.20)	(24.00)	(29.70)	(46.37)	(56.60)	(61.50)	(66.73)	(211.66)	(376.66)	(1,042.66)	(2,781.64)	(3,443.62)	(4,060.21)	(5,232.61)	(14,606.22)	(20,103.04)	(25,665.62)	(76,220.16)	
SOUTHEAST FLA																						
5001 - 5099	(10.07)	(16.33)	(24.00)	(24.00)	(31.07)	(48.00)	(48.00)	(50.66)	(101.47)	(263.03)	(476.20)	(542.10)	(667.47)	(802.76)	(1,061.36)	(1,177.12)	(2,226.74)	(5,460.77)	(12,602.46)	(21,322.44)	(46,606.33)	
5100 - 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	(5,677.71)	(9,653.62)	(16,631.26)
5230 - 5270	0.00	0.00	(20.46)	(21.00)	(27.66)	(36.40)	(46.66)	(56.40)	(67.41)	(66.00)	(66.00)	(66.00)	(66.00)	(110.46)	(133.12)	(160.66)	(262.30)	(466.37)	(766.26)	(1,646.17)	(4,034.72)	
TOTAL	(10.07)	(16.33)	(44.46)	(45.00)	(58.66)	(83.40)	(94.66)	(107.36)	(166.66)	(329.03)	(544.20)	(606.10)	(663.47)	(913.20)	(1,224.47)	(1,357.66)	(2,478.04)	(5,946.14)	(16,665.46)	(32,624.13)	(66,676.26)	
STATE TOTAL																						
5001 - 5099	(10.07)	(16.33)	(24.00)	(34.20)	(55.07)	(86.64)	(129.04)	(143.76)	(230.13)	(466.36)	(601.46)	(1,531.66)	(2,374.66)	(4,730.43)	(6,301.73)	(7,367.36)	(10,677.76)	(24,620.11)	(40,412.76)	(67,274.04)	(166,663.60)	
5100 - 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	(7,466.14)	(12,613.67)	(21,603.11)
5230 - 5270	0.00	0.00	(20.46)	(21.00)	(27.66)	(36.40)	(46.66)	(56.40)	(67.41)	(66.00)	(66.00)	(66.00)	(75.00)	(204.70)	(266.06)	(366.32)	(466.66)	(1,046.66)	(1,624.26)	(2,726.67)	(7,166.66)	
TOTAL	(10.07)	(16.33)	(44.46)	(55.20)	(82.66)	(124.24)	(176.63)	(200.16)	(267.54)	(524.36)	(667.46)	(1,607.66)	(2,446.66)	(4,935.13)	(6,617.61)	(7,742.70)	(10,676.31)	(25,666.66)	(46,426.16)	(83,614.66)	(166,116.67)	

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Booked Apr 94 - SERVICES REMOVED

	<u>1980</u>	<u>1981</u>	<u>1982</u>	<u>1983</u>	<u>1984</u>	<u>1985</u>	<u>1986</u>	<u>1987</u>	<u>1988</u>	<u>1989</u>	<u>1990</u>	<u>1991</u>	<u>1992</u>	<u>1993</u>	Appl to 1993 & Prior
<u>NORTH FLA</u>															
5001 - 5069	0.00	0.00	0.00	(13.90)	(164.87)	(630.72)	(1,312.27)	(1,624.47)	(1,779.18)	(2,332.55)	(2,882.80)	(3,013.40)	(3,184.43)	(3,515.43)	(20,454.02)
5100 - 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
5230 - 5270	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	0.00	0.00	0.00	(13.90)	(164.87)	(630.72)	(1,312.27)	(1,624.47)	(1,779.18)	(2,332.55)	(2,882.80)	(3,013.40)	(3,184.43)	(3,515.43)	(20,454.02)
<u>SOUTH FLA</u>															
5001 - 5069	(63.03)	(105.60)	(134.14)	(191.98)	(310.91)	(657.53)	(1,514.65)	(2,302.54)	(2,517.10)	(2,819.74)	(3,105.19)	(3,197.99)	(3,496.79)	(3,712.76)	(24,129.95)
5100 - 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
5230 - 5270	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	(63.03)	(105.60)	(134.14)	(191.98)	(310.91)	(657.53)	(1,514.65)	(2,302.54)	(2,517.10)	(2,819.74)	(3,105.19)	(3,197.99)	(3,496.79)	(3,712.76)	(24,129.95)
<u>SOUTHEAST FLA</u>															
5001 - 5069	(69.84)	(228.34)	(258.13)	(258.60)	(387.36)	(1,866.87)	(3,184.80)	(4,315.99)	(5,106.24)	(5,776.56)	(6,398.19)	(6,706.24)	(7,084.84)	(7,245.90)	(48,867.90)
5100 - 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
5230 - 5270	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	(69.84)	(228.34)	(258.13)	(258.60)	(387.36)	(1,866.87)	(3,184.80)	(4,315.99)	(5,106.24)	(5,776.56)	(6,398.19)	(6,706.24)	(7,084.84)	(7,245.90)	(48,867.90)
<u>STATE TOTAL</u>															
5001 - 5069	(132.87)	(333.94)	(392.27)	(464.48)	(863.14)	(3,155.12)	(5,991.72)	(8,243.00)	(9,402.52)	(10,928.85)	(12,386.18)	(12,917.63)	(13,766.06)	(14,474.09)	(93,451.87)
5100 - 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
5230 - 5270	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	(132.87)	(333.94)	(392.27)	(464.48)	(863.14)	(3,155.12)	(5,991.72)	(8,243.00)	(9,402.52)	(10,928.85)	(12,386.18)	(12,917.63)	(13,766.06)	(14,474.09)	(93,451.87)

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Booked Apr 94 – VERTICAL SERVICES

	<u>1980</u>	<u>1981</u>	<u>1982</u>	<u>1983</u>	<u>1984</u>	<u>1985</u>	<u>1986</u>	<u>1987</u>	<u>1988</u>	<u>1989</u>	<u>1990</u>	<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>Appl to 1993 & Prior</u>
<u>NORTH FLA</u>															
5001 – 5069	0.00	0.00	0.00	0.00	0.00	0.00	(3.13)	(18.77)	(54.00)	(54.00)	(101.53)	(247.59)	(828.30)	(1,872.59)	(3,179.91)
5100 – 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
5230 – 5270	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	(1.00)	(1.00)
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	(3.13)	(18.77)	(54.00)	(54.00)	(101.53)	(247.59)	(828.30)	(1,873.59)	(3,180.91)
<u>SOUTH FLA</u>															
5001 – 5069	(9.80)	(12.60)	(12.60)	(12.60)	(12.60)	(12.60)	(12.60)	(32.64)	(36.60)	(36.60)	(126.95)	(350.79)	(385.80)	(840.60)	(1,895.38)
5100 – 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
5230 – 5270	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1.00)	0.00	0.00	(1.00)
TOTAL	(9.80)	(12.60)	(12.60)	(12.60)	(12.60)	(12.60)	(12.60)	(32.64)	(36.60)	(36.60)	(126.95)	(351.79)	(385.80)	(840.60)	(1,896.38)
<u>SOUTHEAST FLA</u>															
5001 – 5069	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(7.83)	(58.32)	(224.18)	(347.06)	(314.43)	(951.82)
5100 – 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
5230 – 5270	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1.00)	(2.00)	(2.00)	0.00	(5.00)
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(7.83)	(59.32)	(226.18)	(349.06)	(314.43)	(956.82)
<u>STATE TOTAL</u>															
5001 – 5069	(9.80)	(12.60)	(12.60)	(12.60)	(12.60)	(12.60)	(15.73)	(51.41)	(90.60)	(98.43)	(286.80)	(822.56)	(1,561.16)	(3,027.62)	(6,027.11)
5100 – 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
5230 – 5270	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1.00)	(3.00)	(2.00)	(1.00)	(7.00)
TOTAL	(9.80)	(12.60)	(12.60)	(12.60)	(12.60)	(12.60)	(15.73)	(51.41)	(90.60)	(98.43)	(287.80)	(825.56)	(1,563.16)	(3,028.62)	(6,034.11)

Booked Apr 94 – OVERTURNINGS CORRECTION

12/93

NORTH FLA

5001 – 5069	(1,354.47)
5100 – 5169	0.00
5230 – 5270	0.00
TOTAL	(1,354.47)

SOUTH FLA

5001 – 5069	0.00
5100 – 5169	0.00
5230 – 5270	0.00
TOTAL	0.00

SOUTHEAST FLA

5001 – 5069	0.00
5100 – 5169	0.00
5230 – 5270	0.00
TOTAL	0.00

STATE TOTAL

5001 – 5069	(1,354.47)
5100 – 5169	0.00
5230 – 5270	0.00
TOTAL	(1,354.47)

REFUNDS BOOKED - FLORIDA

Booked May 94 - OVERBILLING

	Appl to 1993
<u>STATE TOTAL</u>	<u>& Prior</u>
5001 - 5099	(128,801.91)
5100 - 5199	(43,891.25)
5230 - 5270	(8,663.47)
TOTAL	(181,276.63)

Booked May 94 - BRU REFUNDS

<u>STATE TOTAL</u>	
5001 - 5099	(33,704.72)
5100 - 5199	0.00
5230 - 5270	(358.87)
TOTAL	(34,063.59)

Booked May 94 - COCOTS REFUNDS

<u>STATE TOTAL</u>	
5001 - 5099	(4,590.00)
5100 - 5199	0.00
5230 - 5270	0.00
TOTAL	(4,590.00)

Booked May 94 - BRU REFUNDS (ESSX)

<u>STATE TOTAL</u>	
5001 - 5099	(28,634.02)
5100 - 5199	0.00
5230 - 5270	0.00
TOTAL	(28,634.02)

Booked May 94 - Overearnings 1993

<u>STATE TOTAL</u>	
5001 - 5099	(192.44)
5100 - 5199	0.00
5230 - 5270	0.00
TOTAL	(192.44)

Booked May 94 - SERVICES REMOVED

<u>STATE TOTAL</u>	
5001 - 5099	(101,557.81)
5100 - 5199	0.00
5230 - 5270	0.00
TOTAL	(101,557.81)

Booked May 94 - VERTICAL SERVICES

<u>STATE TOTAL</u>	
5001 - 5099	(8,667.88)
5100 - 5199	0.00
5230 - 5270	(1.00)
TOTAL	(8,668.88)

Booked May 94 - INSIDE WIRE

<u>STATE TOTAL</u>	
5001 - 5099	(70.40)
5100 - 5199	(46.40)
5230 - 5270	0.00
TOTAL	(116.80)

Total Refunds Booked 5/94 Not Appl to Period

<u>STATE TOTAL</u>	
5001 - 5099	(308,279.18)
5100 - 5199	(43,737.65)
5230 - 5270	(9,051.14)
TOTAL	(359,067.97)

40-1/1-2/3

- 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

40-1
1-2
3-5 P 189

REFUNDS BOOKED - FLORIDA

Booked May 94 - Overbilling

	<u>1981</u>	<u>1982</u>	<u>1983</u>	<u>1984</u>	<u>1985</u>	<u>1986</u>	<u>1987</u>	<u>1988</u>	<u>1989</u>	<u>1990</u>	<u>1991</u>	<u>1992</u>	<u>1993</u>	Appl to 1993 & Prior
<u>NORTH FLA</u>														
5001 - 5069	0.00	0.00	(8.49)	(89.65)	(211.91)	(321.79)	(349.45)	(756.05)	(1,236.63)	(1,470.52)	(2,456.18)	(7,141.24)	(13,971.40)	(28,013.31)
5100 - 5169	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,914.34)	(2,003.40)	(4,421.22)	(8,338.98)
5230 - 5270	0.00	0.00	0.00	0.00	(5.68)	(17.92)	(44.30)	(66.00)	(66.00)	(80.23)	(115.36)	(252.90)	(512.45)	(1,160.84)
TOTAL	0.00	0.00	(8.49)	(89.65)	(217.59)	(339.71)	(393.75)	(822.05)	(1,302.63)	(1,550.75)	(4,485.88)	(9,397.54)	(18,905.07)	(37,513.11)
<u>SOUTH FLA</u>														
5001 - 5069	(7.57)	(12.00)	(22.57)	(50.46)	(60.00)	(234.99)	(364.01)	(973.19)	(1,448.50)	(3,385.28)	(8,675.96)	(13,353.01)	(13,426.94)	(42,014.48)
5100 - 5169	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,108.42)	(9,239.44)	(21,999.62)	(32,347.48)
5230 - 5270	0.00	0.00	0.00	0.00	0.00	(24.56)	(56.40)	(84.34)	(85.44)	(137.29)	(213.31)	(328.42)	(494.36)	(1,424.12)
TOTAL	(7.57)	(12.00)	(22.57)	(50.46)	(60.00)	(259.55)	(420.41)	(1,057.53)	(1,533.94)	(3,522.57)	(9,997.69)	(22,920.87)	(35,920.92)	(75,786.08)
<u>SOUTHEAST FLA</u>														
5001 - 5069	0.00	(5.30)	(12.00)	(44.13)	(79.00)	(127.87)	(787.28)	(981.36)	(1,068.04)	(1,391.15)	(3,281.14)	(8,264.30)	(42,842.55)	(58,864.12)
5100 - 5169	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(384.67)	(540.86)	(2,079.28)	(3,004.81)
5230 - 5270	(17.79)	(21.00)	(21.00)	(21.00)	(28.12)	(56.99)	(84.00)	(115.97)	(209.40)	(309.32)	(1,272.57)	(1,814.26)	(2,137.09)	(6,108.51)
TOTAL	(17.79)	(26.30)	(33.00)	(65.13)	(107.12)	(184.86)	(871.28)	(1,097.33)	(1,277.44)	(1,700.47)	(4,918.38)	(10,619.42)	(47,058.92)	(67,977.44)
<u>STATE TOTAL</u>														
5001 - 5069	(7.57)	(17.30)	(43.06)	(184.24)	(350.91)	(684.65)	(1,500.74)	(2,710.60)	(3,753.17)	(6,246.95)	(14,393.28)	(28,758.55)	(70,240.89)	(128,891.91)
5100 - 5169	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(3,407.43)	(11,783.70)	(28,500.12)	(43,691.25)
5230 - 5270	(17.79)	(21.00)	(21.00)	(21.00)	(33.80)	(99.47)	(184.70)	(266.31)	(380.84)	(526.84)	(1,601.24)	(2,395.58)	(3,143.90)	(8,693.47)
TOTAL	(25.36)	(38.30)	(64.06)	(205.24)	(384.71)	(784.12)	(1,685.44)	(2,976.91)	(4,114.01)	(6,773.79)	(19,401.95)	(42,837.83)	(101,884.91)	(181,276.63)

10-1
3-5

12-17

Booked May 94 - BRU Refunds (Overbilling)

	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	Appl to 1993 & Prior	
NORTH FLA																					
5001 - 5089	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	(257.40)	(533.20)	(874.20)	(1,374.33)	(3,038.13)	
5100 - 5189	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	
5200 - 5270	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	
TOTAL	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	(257.40)	(533.20)	(874.20)	(1,374.33)	(3,038.13)	
SOUTH FLA																					
5001 - 5089	(32.20)	(42.00)	(42.00)	(55.15)	(71.40)	(71.40)	(92.23)	(101.40)	(108.10)	(448.87)	(823.80)	(908.88)	(963.07)	(1,240.02)	(1,488.80)	(2,130.28)	(3,202.24)	(4,070.54)	(5,280.86)	(20,847.91)	
5100 - 5189	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	
5200 - 5270	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	(9.44)	(14.40)	(81.87)	(118.80)	(118.80)	(343.11)	
TOTAL	(32.20)	(42.00)	(42.00)	(55.15)	(71.40)	(71.40)	(92.23)	(101.40)	(108.10)	(448.87)	(823.80)	(908.88)	(963.07)	(1,240.02)	(1,498.24)	(2,144.68)	(3,283.91)	(4,189.34)	(5,379.75)	(21,191.02)	
SOUTHEAST FLA																					
5001 - 5089	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(12.00)	(61.72)	(132.00)	(140.74)	(172.82)	(261.00)	(299.55)	(485.04)	(1,461.37)	(1,700.13)	(2,207.79)	(2,883.82)	(9,817.86)	
5100 - 5189	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	
5200 - 5270	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	(13.56)	(13.56)	
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(12.00)	(61.72)	(132.00)	(140.74)	(172.82)	(261.00)	(299.55)	(485.04)	(1,461.37)	(1,700.13)	(2,207.79)	(2,887.38)	(9,831.24)	
STATE TOTAL																					
5001 - 5089	(32.20)	(42.00)	(42.00)	(55.15)	(71.40)	(71.40)	(92.23)	(113.40)	(168.82)	(580.87)	(764.34)	(979.07)	(1,224.07)	(1,539.57)	(1,973.84)	(3,849.06)	(5,435.57)	(7,152.53)	(9,519.10)	(33,704.72)	
5100 - 5189	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	
5200 - 5270	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	(9.44)	(14.40)	(81.87)	(118.80)	(132.36)	(366.67)	
TOTAL	(32.20)	(42.00)	(42.00)	(55.15)	(71.40)	(71.40)	(92.23)	(113.40)	(168.82)	(580.87)	(764.34)	(979.07)	(1,224.07)	(1,539.57)	(1,983.28)	(3,863.46)	(5,517.24)	(7,271.33)	(9,861.46)	(34,061.39)	

40-1
1-2
3-5

1389

Booked May 94 – COCOTS II Refund

1993

NORTH FLA

5001 - 5069	(1,140.00)
5100 - 5169	0.00
5230 - 5270	0.00
TOTAL	(1,140.00)

SOUTH FLA

5001 - 5069	(2,470.00)
5100 - 5169	0.00
5230 - 5270	0.00
TOTAL	(2,470.00)

SOUTHEAST FLA

5001 - 5069	(950.00)
5100 - 5169	0.00
5230 - 5270	0.00
TOTAL	(950.00)

STATE TOTAL

5001 - 5069	(4,560.00)
5100 - 5169	0.00
5230 - 5270	0.00
TOTAL	(4,560.00)

40-1
1-2
3-5

P4 g.

Booked May 94 – BRU Refunds (ESSX)

	<u>1985</u>	<u>1986</u>	<u>1987</u>	<u>1988</u>	<u>1989</u>	<u>1990</u>	<u>1991</u>	<u>1992</u>	<u>1993</u>	Appl to 1993 & Prior
<u>NORTH FLA</u>										
5001 – 5069	0.00	(5.05)	0.00	0.00	0.00	(3.06)	(600.90)	(2,361.32)	(2,284.31)	(5,254.64)
5100 – 5169	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5230 – 5270	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	0.00	(5.05)	0.00	0.00	0.00	(3.06)	(600.90)	(2,361.32)	(2,284.31)	(5,254.64)
<u>SOUTH FLA</u>										
5001 – 5069	0.00	0.00	0.00	(286.54)	(717.00)	(747.23)	(899.75)	(2,140.48)	(2,214.37)	(7,005.37)
5100 – 5169	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5230 – 5270	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00	(286.54)	(717.00)	(747.23)	(899.75)	(2,140.48)	(2,214.37)	(7,005.37)
<u>SOUTHEAST FLA</u>										
5001 – 5069	(330.54)	(361.68)	(361.68)	(361.68)	(496.30)	(964.22)	(3,447.97)	(4,329.37)	(5,720.57)	(16,374.01)
5100 – 5169	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5230 – 5270	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	(330.54)	(361.68)	(361.68)	(361.68)	(496.30)	(964.22)	(3,447.97)	(4,329.37)	(5,720.57)	(16,374.01)
<u>STATE TOTAL</u>										
5001 – 5069	(330.54)	(366.73)	(361.68)	(648.22)	(1,213.30)	(1,714.51)	(4,948.62)	(8,831.17)	(10,219.25)	(28,634.02)
5100 – 5169	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5230 – 5270	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	(330.54)	(366.73)	(361.68)	(648.22)	(1,213.30)	(1,714.51)	(4,948.62)	(8,831.17)	(10,219.25)	(28,634.02)

Booked May 94 -- Overearnings(1993)

1993

NORTH FLA

5001 - 5069	(192.44)
5100 - 5169	0.00
5230 - 5270	0.00
TOTAL	(192.44)

SOUTH FLA

5001 - 5069	0.00
5100 - 5169	0.00
5230 - 5270	0.00
TOTAL	0.00

SOUTHEAST FLA

5001 - 5069	0.00
5100 - 5169	0.00
5230 - 5270	0.00
TOTAL	0.00

STATE TOTAL

5001 - 5069	(192.44)
5100 - 5169	0.00
5230 - 5270	0.00
TOTAL	(192.44)

Booked May 94 - Services Removed

	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	
NORTHFLA																					
5001 - 5008	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
5100 - 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
5200 - 5270	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
TOTAL	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
SOUTHFLA																					
5001 - 5008	(110.54)	(103.59)	(272.71)	(314.69)	(394.89)	(394.89)	(364.61)	(408.49)	(627.29)	(790.49)	(1,191.49)	(1,631.79)	(2,159.04)	(2,644.89)	(2,999.07)	(3,370.89)	(3,704.39)	(4,087.29)	(4,490.89)	(29,757.17)	
5100 - 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
5200 - 5270	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
TOTAL	(110.54)	(103.59)	(272.71)	(314.69)	(394.89)	(394.89)	(364.61)	(408.49)	(627.29)	(790.49)	(1,191.49)	(1,631.79)	(2,159.04)	(2,644.89)	(2,999.07)	(3,370.89)	(3,704.39)	(4,087.29)	(4,490.89)	(29,757.17)	
SOUTHEASTFLA																					
5001 - 5008	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
5100 - 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
5200 - 5270	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
TOTAL	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
STATE TOTAL	(110.54)	(103.59)	(272.71)	(314.69)	(394.89)	(394.89)	(364.61)	(408.49)	(627.29)	(790.49)	(1,191.49)	(1,631.79)	(2,159.04)	(2,644.89)	(2,999.07)	(3,370.89)	(3,704.39)	(4,087.29)	(4,490.89)	(29,757.17)	
5001 - 5008	(110.54)	(103.59)	(272.71)	(314.69)	(394.89)	(394.89)	(373.39)	(451.82)	(601.89)	(1,479.79)	(2,909.57)	(5,361.77)	(8,298.47)	(9,522.62)	(11,446.00)	(12,802.73)	(14,128.54)	(15,778.47)	(16,463.19)	(101,557.81)	
5100 - 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
5200 - 5270	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
TOTAL	(110.54)	(103.59)	(272.71)	(314.69)	(394.89)	(373.39)	(451.82)	(601.89)	(1,479.79)	(2,909.57)	(5,361.77)	(8,298.47)	(9,522.62)	(11,446.00)	(12,802.73)	(14,128.54)	(15,778.47)	(16,463.19)	(101,557.81)		

Apply 1993 & 1994

Booked May 94 -- Vertical Services

	<u>1985</u>	<u>1986</u>	<u>1987</u>	<u>1988</u>	<u>1989</u>	<u>1990</u>	<u>1991</u>	<u>1992</u>	<u>1993</u>	Appl to 1993 & Prior
<u>NORTH FLA</u>										
5001 - 5069	(333.31)	(346.80)	(358.50)	(358.80)	(392.70)	(444.84)	(460.05)	(658.58)	(1,541.02)	(4,894.60)
5100 - 5169	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5230 - 5270	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1.00)	(1.00)
TOTAL	(333.31)	(346.80)	(358.50)	(358.80)	(392.70)	(444.84)	(460.05)	(658.58)	(1,542.02)	(4,895.60)
<u>SOUTH FLA</u>										
5001 - 5069	0.00	0.00	(23.40)	(24.00)	(32.25)	(61.23)	(248.77)	(705.54)	(1,292.63)	(2,387.82)
5100 - 5169	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5230 - 5270	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	0.00	0.00	(23.40)	(24.00)	(32.25)	(61.23)	(248.77)	(705.54)	(1,292.63)	(2,387.82)
<u>SOUTHEAST FLA</u>										
5001 - 5069	0.00	0.00	(53.75)	(69.60)	(119.58)	(117.00)	(121.35)	(377.62)	(532.56)	(1,385.46)
5100 - 5169	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5230 - 5270	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	0.00	0.00	(53.75)	(69.60)	(119.58)	(117.00)	(121.35)	(377.62)	(532.56)	(1,385.46)
<u>STATE TOTAL</u>										
5001 - 5069	(333.31)	(346.80)	(435.65)	(452.40)	(538.53)	(623.07)	(830.17)	(1,741.74)	(3,366.21)	(8,667.88)
5100 - 5169	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5230 - 5270	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1.00)	(1.00)
TOTAL	(333.31)	(346.80)	(435.65)	(452.40)	(538.53)	(623.07)	(830.17)	(1,741.74)	(3,367.21)	(8,668.88)

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REFUNDS BOOKED 6/94

OVERBILLING

	APPL TO <u>93 & PRIOR</u>
A/C 5001 - A/C5069	(111,091.38)
A/C 5100 - A/C5169	(43,963.49)
A/C 5230 - A/C 5270	(15,875.06)
TOTAL	(171,929.93)

BRU

A/C 5001 - A/C5069	(44,044.22)
A/C 5100 - A/C5169	0.00
A/C 5230 - A/C 5270	(56.11)
TOTAL	(44,100.33)

COCOTS

A/C 5001 - A/C5069	(3,182.00)
A/C 5100 - A/C5169	0.00
A/C 5230 - A/C 5270	0.00
TOTAL	(3,182.00)

ESSX BRU

A/C 5001 - A/C5069	(83,618.80)
A/C 5100 - A/C5169	(1,243.08)
A/C 5230 - A/C 5270	(8.44)
TOTAL	(84,870.32)

OVEREARNINGS

A/C 5001 - A/C5069	(35.27)
A/C 5100 - A/C5169	0.00
A/C 5230 - A/C 5270	0.00
TOTAL	(35.27)

SERVICES REMOVED

A/C 5001 - A/C5069	(76,118.96)
A/C 5100 - A/C5169	0.00
A/C 5230 - A/C 5270	0.00
TOTAL	(76,118.96)

INSIDE WIRE

A/C 5001 - A/C5069	(83.26)
A/C 5100 - A/C5169	0.00
A/C 5230 - A/C 5270	0.00
TOTAL	(83.26)

SEMI-PUB PREMISE VISIT

A/C 5001 - A/C5069	(74,537.00)
A/C 5100 - A/C5169	0.00
A/C 5230 - A/C 5270	0.00
TOTAL	(74,537.00)

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

REFUNDS BOOKED 6/94

APPL TO
93 & PRIOR

VERTICAL SERVICES

A/C 5001 - A/C5069	(11,800.30)
A/C 5100 - A/C5169	0.00
A/C 5230 - A/C 5270	0.00
TOTAL	(11,800.30)

ABANDONED DA

A/C 5001 - A/C5069	0.00
A/C 5100 - A/C5169	0.00
A/C 5230 - A/C 5270	0.00
TOTAL	0.00

Total Refunds Booked 6/94 Not Appl to Period

A/C 5001 - A/C5069	(405,121.19) 40-1/1-2/3
A/C 5100 - A/C5169	(45,206.57)
A/C 5230 - A/C 5270	(16,039.61)
TOTAL	(466,367.37)

FLORIDA REFUNDS

BOOKED 6/94 - OVERBILLING

	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	TOTAL 1993 & PRIOR	
<u>NORTH FLA</u>																						
A/C 5001 - A/C5069	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(4.56)	(13.80)	(114.53)	(150.60)	(150.60)	(215.92)	(317.03)	(429.17)	(674.04)	(1,710.13)	(5,010.86)	(10,265.90)	(19,257.18)	
A/C 5100 - A/C5169	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	24.53	24.53
A/C 5230 - A/C 5270	(11.32)	(21.00)	(21.00)	(21.00)	(21.00)	(21.00)	(21.00)	(23.60)	(35.40)	(35.40)	(58.44)	(80.94)	(98.91)	(111.78)	(138.28)	(258.01)	(355.51)	(508.91)	(1,138.17)	(1,724.22)	(4,794.87)	
<u>SOUTH FLA</u>																						
A/C 5001 - A/C5069	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(39.74)	(391.79)	(668.79)	(1,544.37)	(3,864.96)	(5,352.99)	(12,611.30)	(21,288.58)	(45,962.52)	
A/C 5100 - A/C5169	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	(17,805.40)	(20,345.07)	(37,950.47)
A/C 5230 - A/C 5270	0.00	0.00	0.00	0.00	0.00	0.00	(3.58)	(21.00)	(21.00)	(21.00)	(21.00)	(21.00)	(21.00)	(21.00)	(29.24)	(41.70)	(68.44)	(1,062.42)	(2,198.47)	(2,307.92)	(5,886.75)	
<u>SOUTHEAST FLA</u>																						
A/C 5001 - A/C5069	0.00	0.00	0.00	0.00	0.00	0.00	(408.28)	(442.16)	(483.80)	(483.80)	(483.80)	(483.80)	(488.10)	(544.00)	(587.80)	(700.65)	(2,514.65)	(4,862.29)	(9,474.24)	(24,539.33)	(46,471.70)	
A/C 5100 - A/C5169	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	(2,921.51)	(3,116.04)	(8,037.55)
A/C 5230 - A/C 5270	0.00	0.00	0.00	0.00	(19.25)	(21.00)	(21.00)	(21.00)	(21.11)	(41.51)	(63.85)	(74.46)	(110.44)	(133.82)	(202.41)	(241.89)	(337.56)	(607.49)	(1,166.35)	(2,210.30)	(5,293.44)	
<u>STATE TOTAL</u>																						
A/C 5001 - A/C5069	0.00	0.00	0.00	0.00	0.00	0.00	(408.28)	(442.16)	(488.16)	(497.40)	(568.13)	(634.20)	(678.44)	(1,151.71)	(1,753.42)	(2,674.19)	(7,293.65)	(11,925.41)	(27,096.42)	(56,093.61)	(111,691.38)	
A/C 5100 - A/C5169	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	(20,526.91)	(23,436.58)	(43,963.49)
A/C 5230 - A/C 5270	(11.32)	(21.00)	(21.00)	(21.00)	(40.25)	(42.00)	(45.58)	(65.60)	(77.51)	(97.91)	(143.29)	(176.40)	(230.35)	(268.58)	(367.93)	(542.80)	(759.51)	(2,299.62)	(4,502.99)	(8,242.44)	(15,975.06)	
TOTAL	(11.32)	(21.00)	(21.00)	(21.00)	(40.25)	(42.00)	(451.84)	(507.76)	(585.67)	(595.31)	(741.42)	(810.60)	(906.79)	(1,418.29)	(2,121.35)	(3,216.79)	(8,013.16)	(14,225.23)	(52,126.32)	(85,772.83)	(171,629.93)	

FLORIDA REFUNDS

BOOKED 6/94 - BRU

	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	TOTAL 1993 & PRIOR
<u>NORTH FLA</u>																			
A/C 8001 - A/C5069	0.00	0.00	0.00	(57.24)	(108.22)	(124.90)	(154.55)	(166.80)	(178.97)	(212.04)	(229.78)	(236.04)	(236.04)	(333.47)	(618.79)	(1,076.88)	(1,783.79)	(2,188.63)	(7,706.04)
A/C 8100 - A/C5189	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/C 8230 - A/C 8270	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
<u>SOUTH FLA</u>																			
A/C 8001 - A/C5069	(24.90)	(38.00)	(38.00)	(38.00)	(38.00)	(45.57)	(76.61)	(116.70)	(140.52)	(291.95)	(493.89)	(669.65)	(1,154.38)	(1,552.12)	(2,356.95)	(3,845.51)	(4,716.93)	(5,264.09)	(20,893.77)
A/C 8100 - A/C5189	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/C 8230 - A/C 8270	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	(17.03)	(21.00)	(38.03)
<u>SOUTHEAST FLA</u>																			
A/C 8001 - A/C5069	(33.20)	(72.00)	(72.00)	(72.00)	(72.00)	(77.33)	(120.00)	(137.27)	(247.94)	(406.35)	(540.69)	(645.36)	(673.78)	(784.72)	(1,752.56)	(2,512.69)	(3,105.62)	(4,118.90)	(15,444.41)
A/C 8100 - A/C5189	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/C 8230 - A/C 8270	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	(3.68)	(14.40)	(18.08)
<u>STATE TOTAL</u>																			
A/C 8001 - A/C5069	(58.10)	(108.00)	(108.00)	(165.24)	(216.22)	(247.70)	(351.16)	(420.77)	(567.43)	(910.34)	(1,264.36)	(1,551.05)	(2,064.20)	(2,670.31)	(4,728.30)	(7,435.08)	(9,606.34)	(11,571.62)	(44,044.22)
A/C 8100 - A/C5189	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/C 8230 - A/C 8270	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	(20.71)	(35.40)	(56.11)
TOTAL	(58.10)	(108.00)	(108.00)	(165.24)	(216.22)	(247.70)	(351.16)	(420.77)	(567.43)	(910.34)	(1,264.36)	(1,551.05)	(2,064.20)	(2,670.31)	(4,728.30)	(7,435.08)	(9,627.05)	(11,607.02)	(44,100.33)

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FLORIDA REFUNDS

BOOKED 6/94 - COCOTS

<u>NORTH FLA</u>	<u>1/93</u>	<u>2/93</u>	<u>3/93</u>	<u>4/93</u>	<u>5/93</u>	<u>6/93</u>	<u>7/93</u>	<u>8/93</u>	<u>9/93</u>	<u>10/93</u>	<u>11/93</u>	<u>12/93</u>	<u>1993</u>
A/C 5001 - A/C5069	(38.00)	(76.00)	(171.00)	(19.00)	(95.00)	(57.00)	(95.00)	(76.00)	(19.00)	(171.00)	(19.00)	0.00	(836.00)
A/C 5100 - A/C5169	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/C 5230 - A/C 5270	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 FLA</u>													
A/C 5001 - A/C5069	0.00	(57.00)	(57.00)	(133.00)	(190.00)	(133.00)	(266.00)	(361.00)	(114.00)	(399.00)	(95.00)	0.00	(1,805.00)
A/C 5100 - A/C5169	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/C 5230 - A/C 5270	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>SOUTHEAST FLA</u>													
A/C 5001 - A/C5069	(19.00)	(76.00)	(38.00)	(95.00)	(19.00)	(95.00)	(76.00)	(19.00)	(38.00)	(57.00)	(19.00)	0.00	(551.00)
A/C 5100 - A/C5169	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/C 5230 - A/C 5270	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/C 5001 - A/C5069	(57.00)	(209.00)	(266.00)	(247.00)	(304.00)	(285.00)	(437.00)	(456.00)	(171.00)	(827.00)	(133.00)	0.00	(3,192.00)
A/C 5100 - A/C5169	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/C 5230 - A/C 5270	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	(57.00)	(209.00)	(266.00)	(247.00)	(304.00)	(285.00)	(437.00)	(456.00)	(171.00)	(827.00)	(133.00)	0.00	(3,192.00)

FLORIDA REFUNDS

BOOKED 6/94 - ESSX BRU

	TOTAL 1993						
<u>NORTH FLA</u>	<u>1988</u>	<u>1989</u>	<u>1990</u>	<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>& PRIOR</u>
A/C 5001 - A/C5069	(3,118.23)	(6,401.97)	(7,605.56)	(8,746.96)	(12,710.30)	(14,694.40)	(53,277.42)
A/C 5100 - A/C5169	0.00	0.00	(115.83)	(356.40)	(356.40)	(414.45)	(1,243.08)
A/C 5230 - A/C 5270	0.00	0.00	0.00	0.00	0.00	(8.44)	(8.44)
<u>SOUTH FLA</u>							
A/C 5001 - A/C5069	0.00	0.00	0.00	0.00	(16.64)	(10.80)	(27.44)
A/C 5100 - A/C5169	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A/C 5230 - A/C 5270	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>SOUTHEAST FLA</u>							
A/C 5001 - A/C5069	(402.69)	(906.00)	(1,859.88)	(6,819.06)	(10,103.63)	(10,222.68)	(30,313.94)
A/C 5100 - A/C5169	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A/C 5230 - A/C 5270	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>STATE TOTAL</u>							
A/C 5001 - A/C5069	(3,520.92)	(7,307.97)	(9,465.44)	(15,566.02)	(22,830.57)	(24,927.88)	(83,618.80)
A/C 5100 - A/C5169	0.00	0.00	(115.83)	(356.40)	(356.40)	(414.45)	(1,243.08)
A/C 5230 - A/C 5270	0.00	0.00	0.00	0.00	0.00	(8.44)	(8.44)
TOTAL	(3,520.92)	(7,307.97)	(9,581.27)	(15,922.42)	(23,186.97)	(25,350.77)	(84,870.32)

FLORIDA REFUNDS

BOOKED 6/94 -- OVEREARNINGS

	<u>1/93</u>	<u>2/93</u>	<u>3/93</u>	<u>4/93</u>	<u>5/93</u>	<u>6/93</u>	<u>7/93</u>	<u>8/93</u>	<u>9/93</u>	<u>10/93</u>	<u>11/93</u>	<u>12/93</u>	<u>1993</u>
<u>NORTH FLA</u>													
A/C 5001 - A/C5069	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(35.27)	(35.27)
A/C 5100 - A/C5169	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/C 5230 - A/C 5270	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 FLA</u>													
A/C 5001 - A/C5069	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/C 5100 - A/C5169	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/C 5230 - A/C 5270	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>SOUTHEAST FLA</u>													
A/C 5001 - A/C5069	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/C 5100 - A/C5169	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/C 5230 - A/C 5270	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/C 5001 - A/C5069	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(35.27)	(35.27)
A/C 5100 - A/C5169	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/C 5230 - A/C 5270	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(35.27)	(35.27)

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FLORIDA REFUNDS

BOOKED 6/94 - SERVICES REMOVED

	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	TOTAL 1993 & PRIOR
NORTHFLA																				
A/C 5001 - A/C5089	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(20.61)	(249.10)	(986.88)	(1,165.45)	(1,492.94)	(1,881.06)	(2,514.88)	(2,736.10)	(2,899.03)	(2,998.48)	(16,815.31)
A/C 5100 - A/C5189	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/C 5230 - A/C 5270	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
SOUTHFLA																				
A/C 5001 - A/C5089	(46.65)	(58.07)	(82.20)	(82.20)	(82.20)	(82.20)	(82.20)	(99.56)	(168.21)	(435.92)	(890.08)	(1,333.25)	(2,153.61)	(2,517.12)	(2,883.54)	(2,946.80)	(3,107.54)	(3,356.86)	(3,624.73)	(23,832.74)
A/C 5100 - A/C5189	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/C 5230 - A/C 5270	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
SOUTHEAST FLA																				
A/C 5001 - A/C5089	0.00	0.00	(20.83)	(26.40)	(26.40)	(33.05)	(95.52)	(194.90)	(321.29)	(500.11)	(1,543.87)	(2,703.08)	(3,711.31)	(3,826.43)	(3,919.44)	(4,180.70)	(4,506.08)	(4,701.80)	(4,957.85)	(35,670.91)
A/C 5100 - A/C5189	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/C 5230 - A/C 5270	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
STATE TOTAL																				
A/C 5001 - A/C5089	(46.65)	(58.07)	(103.03)	(108.60)	(108.60)	(115.25)	(177.72)	(294.46)	(489.50)	(1,356.64)	(2,485.05)	(4,702.97)	(7,030.37)	(7,836.49)	(8,884.06)	(9,642.25)	(10,349.70)	(10,957.49)	(11,572.06)	(76,118.96)
A/C 5100 - A/C5189	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/C 5230 - A/C 5270	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
TOTAL	(46.65)	(58.07)	(103.03)	(108.60)	(108.60)	(115.25)	(177.72)	(294.46)	(489.50)	(1,356.64)	(2,485.05)	(4,702.97)	(7,030.37)	(7,836.49)	(8,884.06)	(9,642.25)	(10,349.70)	(10,957.49)	(11,572.06)	(76,118.96)

FLORIDA REFUNDS

BOOKED 6/94 – INSIDE WIRE

	TOTAL 93				
<u>NORTH FLA</u>	<u>1990</u>	<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>& PRIOR</u>
A/C 5001 – A/C5069	(11.26)	(24.00)	(24.00)	(24.00)	(83.26)
A/C 5100 – A/C5169	0.00	0.00	0.00	0.00	0.00
A/C 5230 – A/C 5270	0.00	0.00	0.00	0.00	0.00
<u>SOUTH FLA</u>					
A/C 5001 – A/C5069	0.00	0.00	0.00	0.00	0.00
A/C 5100 – A/C5169	0.00	0.00	0.00	0.00	0.00
A/C 5230 – A/C 5270	0.00	0.00	0.00	0.00	0.00
<u>SOUTHEAST FLA</u>					
A/C 5001 – A/C5069	0.00	0.00	0.00	0.00	0.00
A/C 5100 – A/C5169	0.00	0.00	0.00	0.00	0.00
A/C 5230 – A/C 5270	0.00	0.00	0.00	0.00	0.00
<u>STATE TOTAL</u>					
A/C 5001 – A/C5069	(11.26)	(24.00)	(24.00)	(24.00)	(83.26)
A/C 5100 – A/C5169	0.00	0.00	0.00	0.00	0.00
A/C 5230 – A/C 5270	0.00	0.00	0.00	0.00	0.00
TOTAL	(11.26)	(24.00)	(24.00)	(24.00)	(83.26)

FLORIDA REFUNDS

BOOKED 6/94 – SEMI – PUB PREMISE VISIT

	<u>1984</u>	<u>1985</u>	<u>1986</u>	<u>1987</u>	<u>1988</u>	<u>1989</u>	<u>1990</u>	<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>TOTAL 93</u> <u>& PRIOR</u>
<u>NORTH FLA</u>											
A/C 5001 – A/C5069	(19.00)	(1,026.00)	(1,596.00)	(1,368.00)	(1,615.00)	(1,729.00)	(2,641.00)	(4,579.00)	(9,424.00)	(2,451.00)	(26,448.00)
A/C 5100 – A/C5169	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A/C 5230 – A/C 5270	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>SOUTH FLA</u>											
A/C 5001 – A/C5069	(19.00)	(399.00)	(570.00)	(1,026.00)	(1,444.00)	(2,755.00)	(3,477.00)	(2,451.00)	(4,351.00)	(2,109.00)	(18,601.00)
A/C 5100 – A/C5169	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A/C 5230 – A/C 5270	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>SOUTHEAST FLA</u>											
A/C 5001 – A/C5069	(399.00)	(1,273.00)	(2,261.00)	(2,641.00)	(4,161.00)	(2,869.00)	(3,306.00)	(4,541.00)	(5,168.00)	(2,869.00)	(29,488.00)
A/C 5100 – A/C5169	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A/C 5230 – A/C 5270	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/C 5001 – A/C5069	(437.00)	(2,698.00)	(4,427.00)	(5,035.00)	(7,220.00)	(7,353.00)	(9,424.00)	(11,571.00)	(18,943.00)	(7,429.00)	(74,537.00)
A/C 5100 – A/C5169	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A/C 5230 – A/C 5270	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	(437.00)	(2,698.00)	(4,427.00)	(5,035.00)	(7,220.00)	(7,353.00)	(9,424.00)	(11,571.00)	(18,943.00)	(7,429.00)	(74,537.00)

Southern Bell
 Revenue Adjustment
 T/E 12/31/94

rw 9/28/95
 9/28/95
 7/14/95

PBC

FLORIDA REFUNDS

BOOKED 6/94 - VERTICAL SERVICES

	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	TOTAL '93 & PRIOR
NORTH FLA											
A/C 5001 - A/C5069	0.00	0.00	(4.49)	(157.60)	(209.40)	(253.03)	(446.00)	(665.90)	(1,091.93)	(2,035.02)	(4,865.37)
A/C 5100 - A/C5169	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A/C 5230 - A/C 5270	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SOUTH FLA											
A/C 5001 - A/C5069	(22.40)	(36.00)	(36.00)	(36.00)	(36.00)	(46.89)	(62.76)	(482.98)	(928.85)	(1,932.29)	(3,620.17)
A/C 5100 - A/C5169	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A/C 5230 - A/C 5270	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SOUTHEAST FLA											
A/C 5001 - A/C5069	0.00	(10.85)	(22.24)	(40.85)	(54.60)	(215.46)	(564.09)	(603.29)	(777.52)	(1,006.04)	(3,294.76)
A/C 5100 - A/C5169	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A/C 5230 - A/C 5270	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/C 5001 - A/C5069	(22.40)	(46.85)	(62.73)	(234.45)	(900.00)	(515.40)	(1,074.85)	(1,772.17)	(2,798.10)	(4,973.35)	(11,800.30)
A/C 5100 - A/C5169	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A/C 5230 - A/C 5270	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	(22.40)	(46.85)	(62.73)	(234.45)	(900.00)	(515.40)	(1,074.85)	(1,772.17)	(2,798.10)	(4,973.35)	(11,800.30)

40-1
 1-2
 3-6

P11

REFUNDS BOOKED 7/94

OVERBILLING

A/C 5001 - A/C5069	(113,803.68)
A/C 5100 - A/C5169	(21,890.68)
A/C 5230 - A/C 5270	(13,106.99)
TOTAL	(148,801.35)

BRU

A/C 5001 - A/C5069	(92,213.07)
A/C 5100 - A/C5169	0.00
A/C 5230 - A/C 5270	(3,932.82)
TOTAL	(96,145.89)

ESSX BRU

A/C 5001 - A/C5069	(734.89)
A/C 5100 - A/C5169	0.00
A/C 5230 - A/C 5270	0.00
TOTAL	(734.89)

SERVICES REMOVED

A/C 5001 - A/C5069	(74,927.05)
A/C 5100 - A/C5169	0.00
A/C 5230 - A/C 5270	0.00
TOTAL	(74,927.05)

INSIDE WIRE

A/C 5001 - A/C5069	(111.81)
A/C 5100 - A/C5169	0.00
A/C 5230 - A/C 5270	0.00
TOTAL	(111.81)

SEMI-PUB PREMISE VISIT

A/C 5001 - A/C5069	(90,269.00)
A/C 5100 - A/C5169	0.00
A/C 5230 - A/C 5270	0.00
TOTAL	(90,269.00)

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

REFUNDS BOOKED 7/94

APPL TO
93 & PRIOR

VERTICAL SERVICES

A/C 5001 - A/C5069	(11,612.73)
A/C 5100 - A/C5169	0.00
A/C 5230 - A/C 5270	0.00
TOTAL	(11,612.73)

ABANDONED DA

A/C 5001 - A/C5069	0.00
A/C 5100 - A/C5169	0.00
A/C 5230 - A/C 5270	0.00
TOTAL	0.00

CENTURY FLA SURCHARGES (OVERBILLING)

A/C 5001 - A/C5069	0.00
A/C 5100 - A/C5169	0.00
A/C 5230 - A/C 5270	0.00
TOTAL	0.00

Total Refunds Booked 7/94 Not Appl to Period

A/C 5001 - A/C5069	(383,672.03) 40-1/1-2/3
A/C 5100 - A/C5169	(21,890.68)
A/C 5230 - A/C 5270	(17,039.81)
TOTAL	(422,602.52)

FLORIDA REFUNDS

BOOKED 7/94 - OVERBILLING

	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	TOTAL 1993 & PRIOR
<u>NORTHFLA</u>																
A/C 5001 - A/C5069	(5.07)	(12.00)	(12.00)	(12.00)	(12.00)	(941.36)	(984.90)	(891.00)	(904.20)	(1,020.57)	(1,873.17)	(3,020.47)	(3,795.16)	(5,842.79)	(7,314.63)	(25,541.34)
A/C 5100 - A/C5169	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(378.40)	(2,785.79)	(3,541.40)	(6,705.59)
A/C 5230 - A/C 5270	0.00	0.00	0.00	0.00	(1.20)	(14.40)	(14.40)	(21.36)	(49.80)	(70.56)	(103.36)	(158.62)	(275.48)	(628.21)	(1,773.91)	(3,111.22)
<u>SOUTHFLA</u>																
A/C 5001 - A/C5069	0.00	0.00	0.00	0.00	0.00	0.00	(20.23)	(137.40)	(379.22)	(451.25)	(532.14)	(784.58)	(3,148.03)	(9,410.43)	(13,217.56)	(28,080.66)
A/C 5100 - A/C5169	0.00	0.00	0.00	0.00	0.00	(313.15)	(539.40)	(539.40)	(539.40)	(539.40)	(539.40)	(539.40)	(539.40)	(1,508.00)	(1,965.20)	(7,580.15)
A/C 5230 - A/C 5270	0.00	0.00	0.00	0.00	0.00	(3.36)	(41.01)	(42.00)	(42.00)	(73.36)	(156.36)	(255.70)	(350.00)	(710.77)	(1,104.40)	(2,779.04)
<u>SOUTHEASTFLA</u>																
A/C 5001 - A/C5069	0.00	0.00	(39.50)	(126.00)	(126.00)	(191.56)	(346.24)	(1,048.65)	(1,260.24)	(1,613.12)	(2,143.11)	(2,728.55)	(11,853.65)	(14,436.19)	(24,269.65)	(60,181.46)
A/C 5100 - A/C5169	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(511.15)	(2,907.92)	(4,205.67)	(7,624.94)
A/C 5230 - A/C 5270	0.00	(12.37)	(24.00)	(25.36)	(40.48)	(59.36)	(77.48)	(120.95)	(162.09)	(243.61)	(387.92)	(540.05)	(955.13)	(1,560.66)	(3,007.05)	(7,216.73)
<u>STATE TOTAL</u>																
A/C 5001 - A/C5069	(5.07)	(12.00)	(50.50)	(138.00)	(138.00)	(632.96)	(1,251.37)	(2,077.05)	(2,543.66)	(3,084.94)	(4,348.42)	(6,533.60)	(18,796.64)	(29,189.41)	(44,801.86)	(113,603.66)
A/C 5100 - A/C5169	0.00	0.00	0.00	0.00	0.00	(313.15)	(539.40)	(539.40)	(539.40)	(539.40)	(539.40)	(539.40)	(1,428.95)	(7,199.71)	(9,712.47)	(21,890.66)
A/C 5230 - A/C 5270	0.00	(12.37)	(24.00)	(25.36)	(41.68)	(77.14)	(132.89)	(184.31)	(253.69)	(387.56)	(647.69)	(954.37)	(1,560.81)	(2,899.86)	(5,885.26)	(13,106.99)
TOTAL	(5.07)	(24.37)	(74.50)	(163.36)	(179.68)	(1,223.25)	(1,923.66)	(2,600.76)	(3,336.95)	(4,011.90)	(5,535.51)	(8,027.37)	(21,806.40)	(39,288.96)	(60,399.59)	(148,601.35)

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FLORIDA REFUNDS

BOOKED 7/94 -- BRU

	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	TOTAL 1985 \$ FY02
NORTH FLA																						
A/C 8001 - A/C8089	(5.83)	(12.00)	(12.00)	(12.00)	(12.80)	(26.43)	(36.00)	(40.80)	(97.73)	(140.90)	(217.41)	(847.71)	(1,234.42)	(1,888.37)	(2,141.89)	(2,337.04)	(2,887.82)	(3,041.38)	(3,484.06)	(4,082.18)	(21,840.48)	
A/C 8100 - A/C8189	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	0.00
A/C 8230 - A/C 8270	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	0.00
SOUTH FLA																						
A/C 8001 - A/C8089	0.00	0.00	(24.86)	(43.20)	(50.87)	(58.20)	(58.20)	(86.58)	(278.80)	(404.25)	(587.19)	(1,137.79)	(1,808.48)	(2,327.84)	(3,288.64)	(4,243.82)	(5,402.48)	(7,881.12)	(10,574.21)	(18,017.38)	(51,143.28)	
A/C 8100 - A/C8189	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	0.00
A/C 8230 - A/C 8270	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(7.33)	(24.84)	(30.80)	(38.22)	(81.20)	(88.28)	(108.73)	(138.28)	(218.41)	(314.10)	(484.88)	(728.83)	(1,082.88)	(3,277.88)	
SOUTHEAST FLA																						
A/C 8001 - A/C8089	0.00	0.00	0.00	(8.73)	(15.97)	(48.08)	(127.80)	(148.83)	(188.00)	(188.88)	(307.85)	(418.80)	(588.80)	(734.83)	(1,084.23)	(1,812.43)	(2,878.83)	(3,194.08)	(3,482.48)	(4,808.21)	(18,128.33)	
A/C 8100 - A/C8189	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	0.00
A/C 8230 - A/C 8270	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	0.00
STATE TOTAL																						
A/C 8001 - A/C8089	(5.83)	(12.00)	(38.86)	(60.83)	(79.34)	(130.88)	(218.80)	(285.38)	(530.23)	(734.83)	(1,082.88)	(2,104.33)	(3,742.70)	(4,914.88)	(8,482.28)	(8,382.83)	(10,278.83)	(13,838.88)	(17,860.78)	(21,705.78)	(82,213.07)	
A/C 8100 - A/C8189	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	0.00
A/C 8230 - A/C 8270	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(7.33)	(24.84)	(30.80)	(38.22)	(81.20)	(88.28)	(108.73)	(138.28)	(218.41)	(343.80)	(588.28)	(881.10)	(1,422.88)	(3,832.88)	
TOTAL	(5.83)	(12.00)	(38.86)	(60.83)	(79.34)	(130.88)	(218.80)	(285.72)	(585.17)	(785.13)	(1,128.77)	(2,185.80)	(3,808.88)	(5,021.71)	(8,621.58)	(8,608.21)	(10,618.33)	(14,382.78)	(18,511.88)	(23,128.78)	(88,145.88)	

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FLORIDA REFUNDS

BOOKED 7/94 – ESSX BRU

	TOTAL 1993						
<u>NORTH FLA</u>	<u>1988</u>	<u>1989</u>	<u>1990</u>	<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>& PRIOR</u>
A/C 5001 – A/C5069	0.00	(37.56)	(1.20)	(12.89)	(162.60)	(162.60)	(376.85)
A/C 5100 – A/C5169	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A/C 5230 – A/C 5270	0.00	0.00	0.00	0.00	0.00	0.00	0.00
 <u>SOUTH FLA</u>							
A/C 5001 – A/C5069	0.00	0.00	0.00	0.00	(13.52)	(2.40)	(15.92)
A/C 5100 – A/C5169	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A/C 5230 – A/C 5270	0.00	0.00	0.00	0.00	0.00	0.00	0.00
 <u>SOUTHEAST FLA</u>							
A/C 5001 – A/C5069	(47.92)	(58.80)	(58.80)	(58.80)	(58.80)	(58.80)	(341.92)
A/C 5100 – A/C5169	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A/C 5230 – A/C 5270	0.00	0.00	0.00	0.00	0.00	0.00	0.00
 <u>STATE TOTAL</u>							
A/C 5001 – A/C5069	(47.92)	(96.36)	(60.00)	(71.69)	(234.92)	(223.80)	(734.69)
A/C 5100 – A/C5169	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A/C 5230 – A/C 5270	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	(47.92)	(96.36)	(60.00)	(71.69)	(234.92)	(223.80)	(734.69)

FLORIDA REFUNDS

BOOKED 7/94 - SERVICES REMOVED

	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	TOTAL 1993 & PRIOR
NORTH FLA																				
A/C 5001 - A/C5099	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(33.38)	(104.08)	(265.88)	(886.45)	(1,256.27)	(1,920.24)	(2,044.51)	(2,182.20)	(2,170.08)	(2,432.14)	(2,888.03)	(2,885.85)	(18,837.81)
A/C 5100 - A/C5199	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/C 5230 - A/C 5270	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
SOUTH FLA																				
A/C 5001 - A/C5099	0.00	0.00	(2.45)	(29.40)	(29.40)	(75.12)	(85.20)	(104.02)	(201.00)	(813.85)	(873.32)	(1,828.88)	(2,108.80)	(2,518.40)	(2,487.88)	(2,547.28)	(2,791.87)	(2,973.51)	(3,388.17)	(22,577.11)
A/C 5100 - A/C5199	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/C 5230 - A/C 5270	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
SOUTHEAST FLA																				
A/C 5001 - A/C5099	0.00	0.00	0.00	0.00	(38.88)	(86.80)	(68.87)	(108.25)	(211.82)	(348.20)	(1,381.82)	(2,270.43)	(3,021.38)	(3,282.94)	(3,885.77)	(4,328.77)	(4,888.50)	(4,888.80)	(5,083.82)	(33,712.03)
A/C 5100 - A/C5199	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/C 5230 - A/C 5270	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
STATE TOTAL																				
A/C 5001 - A/C5099	0.00	0.00	(2.45)	(29.40)	(86.28)	(130.82)	(154.07)	(248.66)	(516.87)	(1,228.04)	(3,080.38)	(5,154.38)	(7,050.38)	(7,816.85)	(8,345.85)	(9,047.12)	(10,082.21)	(10,858.44)	(11,325.84)	(74,927.05)
A/C 5100 - A/C5199	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/C 5230 - A/C 5270	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
TOTAL	0.00	0.00	(2.45)	(29.40)	(86.28)	(130.82)	(154.07)	(248.66)	(516.87)	(1,228.04)	(3,080.38)	(5,154.38)	(7,050.38)	(7,816.85)	(8,345.85)	(9,047.12)	(10,082.21)	(10,858.44)	(11,325.84)	(74,927.05)

FLORIDA REFUNDS

BOOKED 7/94 - INSIDE WIRE

								TOTAL 93	
<u>NORTH FLA</u>	<u>1987</u>	<u>1988</u>	<u>1989</u>	<u>1990</u>	<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>& PRIOR</u>	
A/C 5001 - A/C5069	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A/C 5100 - A/C5169	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A/C 5230 - A/C 5270	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
 <u>SOUTH FLA</u>									
A/C 5001 - A/C5069	(11.70)	(12.00)	(12.00)	(12.00)	(12.00)	(12.00)	(12.00)	(40.11)	(111.81)
A/C 5100 - A/C5169	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A/C 5230 - A/C 5270	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
 <u>SOUTHEAST FLA</u>									
A/C 5001 - A/C5069	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A/C 5100 - A/C5169	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A/C 5230 - A/C 5270	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
 <u>STATE TOTAL</u>									
A/C 5001 - A/C5069	(11.70)	(12.00)	(12.00)	(12.00)	(12.00)	(12.00)	(12.00)	(40.11)	(111.81)
A/C 5100 - A/C5169	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A/C 5230 - A/C 5270	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	(11.70)	(12.00)	(12.00)	(12.00)	(12.00)	(12.00)	(12.00)	(40.11)	(111.81)

FLORIDA REFUNDS

BOOKED 7/94 – SEMI-PUB PREMISE VISIT

	TOTAL 93										
<u>NORTH FLA</u>	<u>1984</u>	<u>1985</u>	<u>1986</u>	<u>1987</u>	<u>1988</u>	<u>1989</u>	<u>1990</u>	<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>& PRIOR</u>
A/C 5001 – A/C5069	(57.00)	(1,349.00)	(2,204.00)	(2,147.00)	(2,394.00)	(2,394.00)	(4,598.00)	(5,187.00)	(7,695.00)	(2,603.00)	(30,628.00)
A/C 5100 – A/C5169	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A/C 5230 – A/C 5270	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
 <u>SOUTH FLA</u>											
A/C 5001 – A/C5069	(114.00)	(950.00)	(1,083.00)	(1,007.00)	(1,598.00)	(3,344.00)	(3,971.00)	(4,465.00)	(4,199.00)	(1,748.00)	(22,477.00)
A/C 5100 – A/C5169	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A/C 5230 – A/C 5270	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
 <u>SOUTHEAST FLA</u>											
A/C 5001 – A/C5069	(323.00)	(2,527.00)	(2,546.00)	(2,774.00)	(4,085.00)	(3,610.00)	(5,073.00)	(5,548.00)	(7,163.00)	(3,515.00)	(37,164.00)
A/C 5100 – A/C5169	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A/C 5230 – A/C 5270	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/C 5001 – A/C5069	(494.00)	(4,826.00)	(5,833.00)	(5,928.00)	(8,075.00)	(9,348.00)	(13,642.00)	(15,200.00)	(19,057.00)	(7,866.00)	(90,269.00)
A/C 5100 – A/C5169	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A/C 5230 – A/C 5270	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	(494.00)	(4,826.00)	(5,833.00)	(5,928.00)	(8,075.00)	(9,348.00)	(13,642.00)	(15,200.00)	(19,057.00)	(7,866.00)	(90,269.00)

FLORIDA REFUNDS

Booked 8/94 – Overbilling

<u>State Total</u>	<u>Appl to</u> <u>93 & Prior</u>
A/C5001 – A/C5069	(179,144.55)
A/C5100 – A/C 5169	(24,436.71)
A/C5230 – A/C5270	(14,985.32)
Total	(218,546.58)

Booked 8/94 – BRU

<u>State Total</u>	
A/C5001 – A/C5069	(153,307.53)
A/C5100 – A/C 5169	0.00
A/C5230 – A/C5270	(5,769.14)
Total	(159,076.67)

Booked 8/94 – ESSX BRU

<u>State Total</u>	
A/C5001 – A/C5069	(12,526.31)
A/C5100 – A/C 5169	0.00
A/C5230 – A/C5270	0.00
Total	(12,526.31)

Booked 8/94 – FLA ESSX Blocking

<u>State Total</u>	
A/C5001 – A/C5069	(76,862.95)
A/C5100 – A/C 5169	0.00
A/C5230 – A/C5270	0.00
Total	(76,862.95)

Booked 8/94 – Services Removed

<u>State Total</u>	
A/C5001 – A/C5069	(63,056.43)
A/C5100 – A/C 5169	0.00
A/C5230 – A/C5270	(13.07)
Total	(63,069.50)

Booked 8/94 – Inside Wire

<u>State Total</u>	
A/C5001 – A/C5069	(214.30)
A/C5100 – A/C 5169	0.00
A/C5230 – A/C5270	0.00
Total	(214.30)

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

FLORIDA REFUNDS

Booked 8/94 – Semi–Pub Premise Visit

<u>State Total</u>	Appl to <u>93 & Prior</u>
A/C5001 – A/C5069	(62,681.00)
A/C5100 – A/C 5169	0.00
A/C5230 – A/C5270	0.00
Total	(62,681.00)

Booked 8/94 – Vertical Services

<u>State Total</u>	
A/C5001 – A/C5069	(26,201.96)
A/C5100 – A/C 5169	0.00
A/C5230 – A/C5270	0.00
Total	(26,201.96)

Total Refunds Booked 8/94 Not Appl to Period

<u>State Total</u>	
A/C5001 – A/C5069	(573,995.03) 40-1/1-2/3
A/C5100 – A/C 5169	(24,436.71)
A/C5230 – A/C5270	(20,747.53)
Total	(619,179.27)

FLORIDA REFUNDS

Booked 8/94 - Overbilling

	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	Appl to 93 A Prior
<u>North</u>																					
A/C5001 - A/C5088	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(841.88)	(1,080.34)	(1,882.22)	(2,818.84)	(2,882.40)	(2,882.83)	(4,488.48)	(7,148.87)	(7,800.44)	(10,184.88)	(41,372.88)
A/C5100 - A/C 5188	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	(538.81)	(2,047.83)	(2,047.83)	(4,828.81)
A/C8230 - A/C8270	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(28.53)	(48.12)	(84.48)	(71.48)	(85.33)	(182.08)	(187.88)	(228.81)	(380.78)	(878.83)	(2,122.83)	(4,337.74)
<u>South</u>																					
A/C5001 - A/C5088	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(285.42)	(388.80)	(388.80)	(388.80)	(371.40)	(723.38)	(1,441.47)	(2,400.18)	(3,772.84)	(7,172.13)	(28,881.83)	(48,228.81)
A/C5100 - A/C 5188	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	(288.87)	(481.80)	(878.77)
A/C8230 - A/C8270	0.00	0.00	0.00	0.00	0.00	(18.87)	(21.08)	(21.08)	(21.08)	(44.83)	(73.03)	(77.48)	(80.24)	(104.28)	(112.88)	(133.80)	(183.84)	(183.32)	(338.70)	(838.81)	(1,818.87)
<u>Southeast</u>																					
A/C5001 - A/C5088	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(4.88)	(13.83)	(50.87)	(418.80)	(885.12)	(714.11)	(1,880.71)	(3,887.28)	(8,082.18)	(18,478.74)	(18,488.22)	(41,881.88)	(81,843.42)
A/C5100 - A/C 5188	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(88.81)	(281.80)	(281.80)	(281.80)	(281.80)	(281.80)	(281.80)	(281.80)	(281.80)	(1,437.82)	(8,028.03)	(18,848.17)
A/C8230 - A/C8270	(2.44)	(14.48)	(14.48)	(14.48)	(14.48)	(14.48)	(14.48)	(14.48)	(37.31)	(72.38)	(102.88)	(188.83)	(201.10)	(284.10)	(427.18)	(807.37)	(748.83)	(1,188.28)	(2,027.14)	(2,728.81)	(8,708.01)
<u>State Total</u>																					
A/C5001 - A/C5088	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(4.88)	(288.22)	(1,282.23)	(1,838.84)	(3,058.84)	(3,801.48)	(4,888.47)	(7,821.28)	(18,818.84)	(28,387.28)	(38,888.78)	(80,728.84)	(178,144.88)
A/C5100 - A/C 5188	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(88.81)	(281.80)	(281.80)	(281.80)	(281.80)	(281.80)	(281.80)	(281.80)	(281.80)	(1,870.83)	(7,332.40)	(13,318.17)
A/C8230 - A/C8270	(2.44)	(14.48)	(14.48)	(14.48)	(14.48)	(28.37)	(38.40)	(38.40)	(88.81)	(148.48)	(224.83)	(287.41)	(382.82)	(488.71)	(882.23)	(888.18)	(1,128.88)	(1,747.28)	(3,341.47)	(8,387.83)	(14,888.32)
Total	(2.44)	(14.48)	(14.48)	(14.48)	(14.48)	(28.37)	(38.40)	(38.40)	(82.87)	(444.71)	(1,882.87)	(2,427.88)	(3,701.38)	(4,388.80)	(5,840.30)	(8,882.04)	(17,338.13)	(30,118.53)	(44,232.88)	(88,434.88)	(218,848.88)

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FLORIDA REFUNDS

Booked 8/94 - BRU

	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	Appl to 93 & Prior
North																					
A/C5001 - A/C5069	(7.93)	(30.83)	(50.70)	(78.23)	(97.47)	(260.83)	(400.70)	(474.03)	(663.43)	(753.37)	(953.18)	(1,428.18)	(2,154.73)	(3,088.70)	(3,643.17)	(4,704.89)	(5,644.02)	(6,808.32)	(7,634.38)	(8,484.12)	(47,484.87)
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	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	0.00	0.00	0.00	0.00
South																					
A/C5001 - A/C5069	0.00	(8.17)	(20.07)	(48.14)	(151.20)	(282.30)	(437.23)	(677.86)	(930.39)	(1,243.48)	(1,804.86)	(2,331.13)	(3,145.83)	(3,851.48)	(4,587.48)	(5,221.73)	(6,332.84)	(7,888.74)	(10,288.80)	(11,874.47)	(81,241.94)
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	0.00	0.00	0.00	0.00	0.00
A/C5230 - A/C5270	0.00	0.00	0.00	0.00	0.00	(18.08)	(21.03)	(23.51)	(28.88)	(30.88)	(48.40)	(188.00)	(208.18)	(253.73)	(288.18)	(338.41)	(447.72)	(585.00)	(804.88)	(1,382.02)	(4,883.87)
Southeast																					
A/C5001 - A/C5069	(3.43)	(27.48)	(38.53)	(77.50)	(124.73)	(137.73)	(180.31)	(288.21)	(388.18)	(685.88)	(1,082.77)	(1,532.00)	(2,307.11)	(3,804.20)	(3,738.88)	(4,350.10)	(5,071.84)	(5,728.12)	(6,873.22)	(8,785.14)	(44,800.82)
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	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	(2.38)	(28.18)	(107.42)	(280.71)	(488.50)	(885.17)
State Total																					
A/C5001 - A/C5069	(11.33)	(68.23)	(110.30)	(200.84)	(373.40)	(660.88)	(1,028.24)	(1,441.22)	(1,963.00)	(2,662.55)	(3,650.48)	(5,482.31)	(7,807.74)	(10,142.39)	(12,177.27)	(14,278.74)	(16,848.20)	(20,338.14)	(24,794.51)	(28,123.73)	(153,307.53)
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	0.00	0.00	0.00	0.00	0.00
A/C5230 - A/C5270	0.00	0.00	0.00	0.00	0.00	(18.08)	(21.03)	(23.51)	(28.88)	(30.88)	(48.40)	(188.00)	(208.18)	(253.73)	(288.18)	(341.77)	(473.80)	(682.42)	(1,185.80)	(1,840.82)	(5,788.14)
Total	(11.33)	(68.23)	(110.30)	(200.84)	(373.40)	(660.84)	(1,049.24)	(1,464.73)	(2,040.98)	(2,753.43)	(3,999.88)	(5,861.31)	(7,813.82)	(10,396.08)	(12,443.48)	(14,818.55)	(17,422.10)	(20,986.80)	(25,980.11)	(30,964.25)	(158,078.87)

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FLORIDA REFUNDS

Booked 8/94 -- ESSX BRU

	<u>1988</u>	<u>1989</u>	<u>1990</u>	<u>1991</u>	<u>1992</u>	<u>1993</u>	Appl to <u>93 & Prior</u>
<u>North</u>							
A/C5001 - A/C5069	(1,240.31)	(2,257.20)	(2,257.20)	(2,257.20)	(2,257.20)	(2,257.20)	(12,526.31)
A/C5100 - A/C 5169	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
<u>South</u>							
A/C5001 - A/C5069	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
A/C5230 - A/C5270	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Southeast</u>							
A/C5001 - A/C5069	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
A/C5230 - A/C5270	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>State Total</u>							
A/C5001 - A/C5069	(1,240.31)	(2,257.20)	(2,257.20)	(2,257.20)	(2,257.20)	(2,257.20)	(12,526.31)
A/C5100 - A/C 5169	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
Total	(1,240.31)	(2,257.20)	(2,257.20)	(2,257.20)	(2,257.20)	(2,257.20)	(12,526.31)

FLORIDA REFUNDS

Booked 8/94 – FLA ESSX Blocking

	Appl to			
<u>North</u>	<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>93 & Prior</u>
A/C5001 – A/C5069	(4,837.80)	(13,198.00)	(12,545.20)	(30,381.00)
A/C5100 – A/C 5169	0.00	0.00	0.00	0.00
A/C5230 – A/C5270	0.00	0.00	0.00	0.00
<u>South</u>				
A/C5001 – A/C5069	(2,040.20)	(12,737.05)	(6,491.85)	(21,269.10)
A/C5100 – A/C 5169	0.00	0.00	0.00	0.00
A/C5230 – A/C5270	0.00	0.00	0.00	0.00
<u>Southeast</u>				
A/C5001 – A/C5069	(1,628.20)	(12,907.75)	(10,676.90)	(25,212.85)
A/C5100 – A/C 5169	0.00	0.00	0.00	0.00
A/C5230 – A/C5270	0.00	0.00	0.00	0.00
<u>State Total</u>				
A/C5001 – A/C5069	(8,306.20)	(38,842.80)	(29,713.95)	(76,862.95)
A/C5100 – A/C 5169	0.00	0.00	0.00	0.00
A/C5230 – A/C5270	0.00	0.00	0.00	0.00
Total	(8,306.20)	(38,842.80)	(29,713.95)	(76,862.95)

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FLORIDA REFUNDS

Booked 8/94 - Services Removed

	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	Appl to 93.5 Plan
North																						
A/C8001 - A/C8088	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(5.23)	(28.40)	(28.40)	(104.18)	(357.82)	(774.18)	(1,131.80)	(1,388.80)	(1,812.38)	(2,402.87)	(2,948.33)	(3,211.88)	(3,267.88)	(3,267.88)	(17,832.31)
A/C8100 - A/C 8188	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	0.00
A/C8230 - A/C8270	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	0.00
South																						
A/C8001 - A/C8088	(8.21)	(95.40)	(95.40)	(95.40)	(98.34)	(124.80)	(124.80)	(188.73)	(208.40)	(258.87)	(303.10)	(388.40)	(488.84)	(1,422.82)	(1,738.58)	(1,837.88)	(1,888.70)	(1,878.23)	(1,888.88)	(2,372.88)	(2,372.88)	(16,148.08)
A/C8100 - A/C 8188	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	0.00
A/C8230 - A/C8270	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	0.00
Southeast																						
A/C8001 - A/C8088	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(27.21)	(101.87)	(238.80)	(327.82)	(1,115.70)	(2,015.88)	(2,418.87)	(2,588.10)	(2,823.43)	(3,808.48)	(4,177.23)	(4,884.20)	(5,072.40)	(29,375.08)	(29,375.08)
A/C8100 - A/C 8188	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	0.00
A/C8230 - A/C8270	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	(13.07)	(13.07)
State Total																						
A/C8001 - A/C8088	(8.21)	(95.40)	(95.40)	(95.40)	(98.34)	(124.80)	(124.80)	(198.17)	(337.47)	(525.87)	(834.88)	(2,042.02)	(3,888.88)	(4,973.18)	(5,884.28)	(6,673.40)	(7,871.77)	(8,888.78)	(9,801.88)	(10,802.84)	(63,888.43)	(63,888.43)
A/C8100 - A/C 8188	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	0.00
A/C8230 - A/C8270	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	(13.07)	(13.07)
Total	(8.21)	(95.40)	(95.40)	(95.40)	(98.34)	(124.80)	(124.80)	(198.17)	(337.47)	(525.87)	(834.88)	(2,042.02)	(3,888.88)	(4,973.18)	(5,884.28)	(6,673.40)	(7,871.77)	(8,888.78)	(9,801.88)	(10,815.71)	(63,888.60)	(63,888.60)

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FLORIDA REFUNDS

Booked 8/94 – Inside Wire

	1990	1991	1992	1993	Appl to 93 & Prior
<u>North</u>					
A/C5001 – A/C5069	0.00	0.00	0.00	(6.50)	(6.50)
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	(2.13)	(12.00)	(12.99)	(48.00)	(75.12)
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	(36.68)	(48.00)	(48.00)	(132.68)
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	(2.13)	(48.68)	(60.99)	(102.50)	(214.30)
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	(2.13)	(48.68)	(60.99)	(102.50)	(214.30)

FLORIDA REFUNDS

Booked 8/94 -- Semi-Pub Premise Visit

	<u>1984</u>	<u>1985</u>	<u>1986</u>	<u>1987</u>	<u>1988</u>	<u>1989</u>	<u>1990</u>	<u>1991</u>	<u>Appl to 91 & Prior</u>
<u>North</u>									
A/C5001 - A/C5069	(114.00)	(2,375.00)	(2,774.00)	(4,826.00)	(3,781.00)	(3,211.00)	(2,603.00)	(76.00)	(19,760.00)
A/C5100 - A/C 5169	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
<u>South</u>									
A/C5001 - A/C5069	(342.00)	(3,895.00)	(3,496.00)	(2,831.00)	(2,147.00)	(2,014.00)	(1,026.00)	0.00	(15,751.00)
A/C5100 - A/C 5169	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
<u>Southeast</u>									
A/C5001 - A/C5069	(1,045.00)	(6,479.00)	(5,643.00)	(4,826.00)	(3,800.00)	(3,211.00)	(2,166.00)	0.00	(27,170.00)
A/C5100 - A/C 5169	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
<u>State Total</u>									
A/C5001 - A/C5069	(1,501.00)	(12,749.00)	(11,913.00)	(12,483.00)	(9,728.00)	(8,436.00)	(5,795.00)	(76.00)	(62,681.00)
A/C5100 - A/C 5169	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
Total	(1,501.00)	(12,749.00)	(11,913.00)	(12,483.00)	(9,728.00)	(8,436.00)	(5,795.00)	(76.00)	(62,681.00)

FLORIDA REFUNDS

Booked 9/94 -- Overbilling

<u>State Total</u>	Appl to <u>93 & Prior</u>
A/C5001 - A/C5069	(606,478.22)
A/C5100 - A/C 5169	(20,581.77)
A/C5230 - A/C5270	(11,156.82)
Total	(638,216.81)

Booked 9/94 -- BRU

<u>State Total</u>	
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>	
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>	
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>	
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 <u>93 & Prior</u>
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

Staff chose to audit the Florida Refunds for the month of September 1994. These refunds were traced to the Refund Tracking System Reports to include (North), Miami (South), Ft. Lauderdale (Southwest), to ensure that these are out of period.

Conclusion: No errors were found. Staff agreed that these refunds are out of period.

*See descriptions of these refunds on wp. 40-1
 1-2 P.
 3-1.*

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)	

FLORIDA REFUNDS

Booked 9/94 - Overbilling

	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1993	Appl to
<u>North Dix</u>																			
AC5001 - AC5069	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(20.55)	(165.10)	(4,709.03)	(20,269.65)	(23,632.06)	(25,119.56)	(25,967.23)	(28,297.06)	(32,966.71)	(36,654.76)	(197,676.77)	(63.5) Error
AC5100 - AC 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	(600.92)	(5,966.42)	(6,066.34)	
AC5200 - AC5270	0.00	0.00	0.00	0.00	2.50	(14.40)	(14.40)	(14.40)	(44.26)	(51.29)	(91.96)	(120.01)	(143.33)	(217.06)	(350.39)	(441.36)	(602.97)	(2,106.09)	
<u>South - Miami</u>																			
AC5001 - AC5069	(500.12)	(755.40)	(755.40)	(755.40)	(755.40)	(755.40)	(755.40)	(767.66)	(779.40)	(829.86)	(1,167.63)	(1,446.01)	(1,564.80)	(4,126.61)	(14,631.90)	(25,700.42)	(39,024.16)	(65,061.00)	
AC5100 - AC 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	(2,040.93)	(6,765.60)	(7,806.53)	
AC5200 - AC5270	0.00	0.00	0.00	0.00	0.00	0.00	(13.92)	(25.19)	(35.40)	(46.95)	(63.63)	(77.40)	(111.35)	(233.32)	(347.61)	(524.51)	(872.16)	(2,351.59)	
<u>Southeast - Ft. Lauderdale</u>																			
AC5001 - AC5069	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(557.49)	(1,302.67)	(1,622.33)	(1,760.28)	(9,640.96)	(39,599.73)	(52,876.87)	(60,450.67)	(68,320.26)	(77,258.87)	(313,408.45)	
AC5100 - AC 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	(1,376.87)	(2,153.66)	(2,355.35)	(5,865.90)	
AC5200 - AC5270	0.00	0.00	(20.01)	(21.00)	(26.72)	(41.32)	(56.23)	(92.86)	(94.80)	(131.71)	(263.12)	(300.60)	(317.16)	(478.90)	(1,025.82)	(1,694.22)	(2,107.70)	(6,097.19)	
<u>State Total</u>																			
AC5001 - AC5069	(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)	(66,284.09)	(92,900.71)	(103,379.65)	(127,017.41)	(152,965.91)	(606,478.22)	
AC5100 - AC 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	(1,376.87)	(5,095.53)	(14,109.37)	(20,561.77)	
AC5200 - AC5270	0.00	0.00	(20.01)	(21.00)	(31.26)	(55.72)	(87.55)	(132.41)	(174.46)	(229.62)	(438.41)	(408.01)	(571.84)	(929.30)	(1,726.99)	(2,660.09)	(3,582.63)	(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)	(69,855.93)	(93,830.01)	(109,460.71)	(134,773.03)	(170,626.11)	(630,216.61)	

Index

Traced to "Adjustments with Interest on Refund Tracking System" on a Period Adjustments.

This reports show that there refunds (was) in fact out of period.

Booked 9/94 - BRU

FLORIDA REFUNDS

	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	Appl to 93 & Prior
North																				
A/C5001 - A/C5089	0.00	0.00	0.00	(10.50)	(16.00)	(28.90)	(46.00)	(241.63)	(307.77)	(385.23)	(633.87)	(851.68)	(1,188.01)	(1,468.10)	(1,773.71)	(2,057.13)	(2,674.39)	(4,998.32)	(5,833.49)	(22,518.93)
A/C5100 - A/C 5189	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	0.00	0.00	0.00
South																				
A/C5001 - A/C5089	(75.06)	(119.88)	(180.59)	(187.20)	(187.20)	(187.20)	(227.22)	(278.07)	(384.82)	(657.71)	(897.59)	(2,286.31)	(3,019.45)	(3,790.03)	(4,298.38)	(4,825.38)	(5,202.83)	(6,170.88)	(7,090.12)	(39,941.76)
A/C5100 - A/C 5189	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)	(9.80)	(9.80)	(9.80)	(9.80)	(9.80)	(30.37)	(30.80)	(30.80)	(40.58)	(80.44)	(83.48)	(125.21)	(252.78)	(410.30)	(808.84)	(1,744.12)
Southeast																				
A/C5001 - A/C5089	(11.00)	(30.40)	(286.23)	(458.07)	(461.83)	(496.97)	(537.02)	(646.29)	(701.14)	(843.17)	(1,108.25)	(1,838.34)	(2,388.29)	(2,563.71)	(2,910.15)	(3,721.64)	(4,515.76)	(5,502.97)	(7,570.83)	(36,388.26)
A/C5100 - A/C 5189	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)	(28.47)	(30.80)	(30.80)	(80.30)	(127.53)	(211.89)	(337.57)	(935.28)
State Total																				
A/C5001 - A/C5089	(86.06)	(150.28)	(446.82)	(653.77)	(665.03)	(713.07)	(812.24)	(1,164.19)	(1,383.83)	(1,896.11)	(2,737.71)	(4,776.33)	(6,597.75)	(7,822.84)	(8,980.22)	(10,404.33)	(12,392.96)	(18,671.95)	(20,434.44)	(98,849.85)
A/C5100 - A/C 5189	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)	(9.80)	(9.80)	(9.80)	(28.81)	(30.80)	(51.37)	(51.80)	(51.80)	(67.05)	(111.04)	(114.06)	(194.60)	(385.50)	(636.59)	(958.81)	(2,713.37)
Total	(86.06)	(150.28)	(446.82)	(658.89)	(674.83)	(722.87)	(821.84)	(1,191.00)	(1,424.43)	(1,937.48)	(2,789.31)	(4,827.83)	(6,664.80)	(7,933.88)	(9,094.30)	(10,598.93)	(12,778.48)	(17,308.54)	(21,453.05)	(101,563.32)

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FLORIDA REFUNDS

Booked 9/94 – ESSX BRU

	<u>1984</u>	<u>1985</u>	<u>1986</u>	<u>1987</u>	<u>1988</u>	<u>1989</u>	<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	0.00	(2,426.17)	(6,973.80)	(6,974.27)	(6,875.60)	(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)	(6,986.27)	(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)	(6,986.27)	(6,987.60)	(23,464.17)

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)	(29.19)	(63.87)	(218.05)	(865.11)	(1,291.37)	(1,718.37)	(2,189.13)	(2,612.82)	(2,884.07)	(2,848.92)	(3,068.02)	(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)	(128.14)	(190.80)	(190.80)	(644.53)	(1,199.35)	(1,658.36)	(1,967.21)	(2,156.55)	(2,249.34)	(2,631.68)	(2,918.92)	(3,119.82)	(3,304.30)	(22,489.24)
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)	(1,285.97)	(2,227.60)	(2,631.41)	(2,945.12)	(3,182.74)	(3,598.84)	(3,710.90)	(4,076.97)	(24,484.39)
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
<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)	(7,383.59)	(8,427.24)	(9,201.83)	(9,679.64)	(10,469.29)	(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)	(7,383.59)	(8,427.24)	(9,201.83)	(9,679.64)	(10,476.86)	(64,684.26)

FLORIDA REFUNDS

Booked 9/94 - Inside Wire

	Appl to				
North	1990	1991	1992	1993	93 & Prior
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
South					
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
Southeast					
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
State Total					
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)

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)	(2,603.76)	(3,352.79)	(6,318.69)	(21,806.83)
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)	(26.60)	(35.40)	(35.40)	(35.40)	(70.63)	(131.13)	(177.87)	(205.05)	(296.31)	(526.44)	(1,607.33)
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	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)

Out of period Revenue - Refunds from prior periods
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FLORIDA REFUNDS

Booked 10/94 - Overbilling

<u>State Total</u>	Appl to 93 & Prior
A/C5001 - A/C5069	(588,636.09)
A/C5100 - A/C 5169	(81,107.22)
A/C5230 - A/C5270	(8,549.47)
A/C5084	(75.00)
Total	(678,367.78)

Booked 10/94 - BRU

<u>State Total</u>	
A/C5001 - A/C5069	(92,779.83)
A/C5100 - A/C 5169	0.00
A/C5230 - A/C5270	(5,284.04)
Total	(98,043.87)

Booked 10/94 - ESSX BRU

<u>State Total</u>	
A/C5001 - A/C5069	(2,630.38)
A/C5100 - A/C 5169	0.00
A/C5230 - A/C5270	0.00
Total	(2,630.38)

Booked 10/94 - Services Removed

<u>State Total</u>	
A/C5001 - A/C5069	(67,483.84)
A/C5100 - A/C 5169	0.00
A/C5230 - A/C5270	(11.45)
Total	(67,495.29)

Booked 10/94 - Inside Wire

<u>State Total</u>	
A/C5001 - A/C5069	(96.24)
A/C5100 - A/C 5169	0.00
A/C5230 - A/C5270	0.00
Total	(96.24)

- 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
- 5284 OTHER INCIDENTAL REGULATED REVENUE
- 5289 OTHER REVENUE SETTLEMENTS
- 5270 CARRIER BILLING AND COLLECTING REVENUE

FLORIDA REFUNDS

Booked 10/94 -- Vertical Services

<u>State Total</u>	Appl to <u>93 & Prior</u>
A/C5001 - A/C5069	(19,929.74)
A/C5100 - A/C 5169	0.00
A/C5230 - A/C5270	0.00
Total	(19,929.74)

Booked 10/94 -- PAB/SAB/CAT6

<u>State Total</u>	
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 10/94 Not Appl to Period

<u>State Total</u>	
A/C5001 - A/C5069	(771,558.12)
A/C5100 - A/C 5169	(81,107.22)
A/C5230 - A/C5270	(13,824.96)
A/C5084	(75.00)
Total	(866,563.30)

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FLORIDA REFUNDS

Booked 10/94 - Overbilling

Year	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	Total	
ACS5001 - ACS5096	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	0.00
ACS100 - AC 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	0.00
ACS230 - ACS270	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	0.00
ACS504	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	0.00
South	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	0.00
ACS5001 - ACS5096	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	0.00
ACS100 - AC 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	0.00
ACS230 - ACS270	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	0.00
Southeast	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	0.00
ACS5001 - ACS5096	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	0.00
ACS100 - AC 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	0.00
ACS230 - ACS270	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	0.00
State Total	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	0.00
ACS5001 - ACS5096	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	0.00
ACS100 - AC 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	0.00
ACS230 - ACS270	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	0.00
ACS504	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	0.00
Total	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	0.00

Appl to

83 & Prior

FLORIDA REFUNDS

Booked 10/94 - BRU

	1974	1975	1976	1977	1978	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/C5089	0.00	0.00	0.00	0.00	0.00	(0.63)	(17.27)	(176.16)	(373.34)	(427.80)	(532.55)	(765.21)	(1,093.21)	(1,595.93)	(3,572.27)	(4,334.65)	(5,073.86)	(5,829.49)	(7,513.22)	(7,861.65)	(39,185.26)
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	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	(14.41)	(25.64)	(36.40)	(37.76)	(30.00)	(26.52)	(35.72)	(63.28)	(96.86)	(372.79)
<u>South</u>																					
A/C5001 - A/C5089	0.00	0.00	0.00	0.00	(39.47)	(355.20)	(355.20)	(365.10)	(367.20)	(564.40)	(637.27)	(999.31)	(1,501.95)	(2,272.76)	(2,744.76)	(3,680.52)	(3,799.36)	(4,106.36)	(4,457.45)	(5,453.44)	(31,849.76)
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	0.00	0.00	0.00	0.00	0.00
A/C5230 - A/C5270	(19.19)	(21.00)	(21.00)	(21.00)	(21.00)	(21.00)	(21.00)	(21.00)	(21.00)	(21.00)	(40.24)	(51.80)	(74.99)	(99.47)	(142.36)	(204.06)	(300.91)	(421.04)	(561.76)	(655.27)	(2,959.91)
<u>Southeast</u>																					
A/C5001 - A/C5089	0.00	0.00	0.00	(10.23)	(12.00)	(39.53)	(113.90)	(150.90)	(166.40)	(187.50)	(273.94)	(379.19)	(565.63)	(806.76)	(958.60)	(1,313.42)	(2,025.98)	(3,102.83)	(4,794.26)	(6,151.94)	(21,744.81)
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	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	(7.18)	(21.00)	(21.00)	(39.15)	(63.00)	(79.04)	(84.00)	(99.81)	(119.18)	(163.64)	(292.90)	(425.48)	(515.96)	(1,931.34)
<u>State Total</u>																					
A/C5001 - A/C5089	0.00	0.00	0.00	(10.23)	(51.47)	(395.36)	(486.27)	(691.16)	(906.94)	(1,179.70)	(1,643.76)	(2,113.71)	(3,180.79)	(4,677.45)	(7,275.55)	(9,308.59)	(11,499.22)	(13,127.67)	(16,764.93)	(19,487.03)	(92,779.83)
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	0.00	0.00	0.00	0.00	0.00
A/C5230 - A/C5270	(19.19)	(21.00)	(21.00)	(21.00)	(21.00)	(21.00)	(21.00)	(26.18)	(42.00)	(42.00)	(79.39)	(129.01)	(179.67)	(221.67)	(279.95)	(353.24)	(493.07)	(749.66)	(1,050.52)	(1,470.09)	(5,264.04)
Total	(19.19)	(21.00)	(21.00)	(31.23)	(72.47)	(416.36)	(507.27)	(719.34)	(948.94)	(1,221.70)	(1,723.15)	(2,242.72)	(3,340.66)	(4,999.32)	(7,555.50)	(9,661.83)	(11,992.29)	(13,877.33)	(17,815.45)	(20,957.12)	(99,043.67)

FLORIDA REFUNDS

Booked 10/94 – ESSX BRU

	Appl to					
North	1989	1990	1991	1992	1993	93 & Prior
A/C5001 – A/C5069	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
A/C5230 – A/C5270	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	0.00	0.00
A/C5100 – A/C 5169	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
Southeast						
A/C5001 – A/C5069	(1.60)	(61.48)	(1,471.95)	(489.35)	(606.00)	(2,630.38)
A/C5100 – A/C 5169	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
State Total						
A/C5001 – A/C5069	(1.60)	(61.48)	(1,471.95)	(489.35)	(606.00)	(2,630.38)
A/C5100 – A/C 5169	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
Total	(1.60)	(61.48)	(1,471.95)	(489.35)	(606.00)	(2,630.38)

FLORIDA REFUNDS

Booked 10/94 – Inside Wire

	<u>1987</u>	<u>1988</u>	<u>1989</u>	<u>1990</u>	<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>93 & Prior</u>
<u>North</u>								
A/C5001 – A/C5069	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
A/C5230 – A/C5270	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>South</u>								
A/C5001 – A/C5069	(11.73)	(12.00)	(12.00)	(12.00)	(12.00)	(12.00)	(24.51)	(96.24)
A/C5100 – A/C 5169	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
<u>Southeast</u>								
A/C5001 – A/C5069	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
A/C5230 – A/C5270	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>State Total</u>								
A/C5001 – A/C5069	(11.73)	(12.00)	(12.00)	(12.00)	(12.00)	(12.00)	(24.51)	(96.24)
A/C5100 – A/C 5169	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
Total	(11.73)	(12.00)	(12.00)	(12.00)	(12.00)	(12.00)	(24.51)	(96.24)

Pz

FLORIDA REFUNDS

Booked 10/94 - Vertical Services

	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	Appl to 93 & Prior	
North																							
A/C5001 - A/C5069	(11.12)	(42.60)	(42.60)	(42.60)	(42.60)	(42.60)	(42.60)	(42.60)	(42.60)	(42.60)	(108.71)	(203.40)	(203.40)	(203.40)	(382.04)	(1,359.21)	(1,490.91)	(1,645.28)	(1,892.83)	(2,316.82)	(10,208.52)	0.00	0.00
A/C5100 - A/C 5189	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	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	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	0.00	0.00	0.00	0.00	0.00	(1.20)	0.00	(13.48)	(21.00)	(65.52)	(99.00)	(91.63)	(146.85)	(461.20)	(900.63)	(2,699.82)	(4,479.33)	0.00	0.00
A/C5100 - A/C 5189	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	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	0.00	0.00	0.00	0.00	0.00	0.00
Southeast																							
A/C3001 - A/C5069	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(174.96)	(348.00)	(348.00)	(348.00)	(348.00)	(355.87)	(378.00)	(621.23)	(1,101.52)	(1,216.51)	(5,241.69)	0.00	0.00
A/C5100 - A/C 5189	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	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	0.00	0.00	0.00	0.00	0.00	0.00
State Total																							
A/C5001 - A/C5069	(11.12)	(42.60)	(42.60)	(42.60)	(42.60)	(42.60)	(42.60)	(42.60)	(42.60)	(43.80)	(283.67)	(564.88)	(572.40)	(616.92)	(799.04)	(1,805.51)	(2,024.76)	(2,727.71)	(3,903.98)	(5,235.15)	(19,929.74)	0.00	0.00
A/C5100 - A/C 5189	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	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	0.00	0.00	0.00	0.00	0.00	0.00
Total	(11.12)	(42.60)	(42.60)	(42.60)	(42.60)	(42.60)	(42.60)	(42.60)	(42.60)	(43.80)	(283.67)	(564.88)	(572.40)	(616.92)	(799.04)	(1,805.51)	(2,024.76)	(2,727.71)	(3,903.98)	(5,235.15)	(19,929.74)	0.00	0.00

per
 Other Out of Period Rev - Refunds
 TVE 12/31/94
 Southern Bell Telephone & Telegraph
 2/28/95
 3/28/95

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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FLORIDA REFUNDS

Booked 11/94 – Overbilling

<u>State Total</u>	Appl to 93 & Prior
A/C5001 – A/C5069	(126,298.87)
A/C5100 – A/C 5169	(18,561.04)
A/C5230 – A/C5270	(9,679.52)
Total	(152,539.43)

Booked 11/94 – BRU

<u>State Total</u>	
A/C5001 – A/C5069	(54,244.48)
A/C5100 – A/C 5169	(5,065.01)
A/C5230 – A/C5270	(4,072.59)
Total	(63,382.08)

Booked 11/94 – ESSX BRU

<u>State Total</u>	
A/C5001 – A/C5069	(67,161.76)
A/C5100 – A/C 5169	(28,254.22)
A/C5230 – A/C5270	(78.56)
Total	(95,494.54)

Booked 11/94 – Services Removed

<u>State Total</u>	
A/C5001 – A/C5069	(44,976.31)
A/C5100 – A/C 5169	0.00
A/C5230 – A/C5270	(4.28)
Total	(44,980.59)

Booked 11/94 – Inside Wire

<u>State Total</u>	
A/C5001 – A/C5069	(58.55)
A/C5100 – A/C 5169	0.00
A/C5230 – A/C5270	0.00
Total	(58.55)

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 REV
 5124 VIDEO PROGRAM GRADE LONG DISTANCE PRIVATE NETWORK REV
 5125 DIGITAL TRANSMISSION LONG DISTANCE PRIVATE NETWORK REVE
 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

FLORIDA REFUNDS

Booked 11/94 - Vertical Services

<u>State Total</u>	Appl to <u>93 & Prior</u>
A/C5001 - A/C5069	(22,045.78)
A/C5100 - A/C 5169	0.00
A/C5230 - A/C5270	0.00
Total	(22,045.78)

Booked 11/94 - PAB/SAB/CAT6

<u>State Total</u>	
A/C5001 - A/C5069	0.00
A/C5100 - A/C 5169	0.00
A/C5230 - A/C5270	0.00
Total	0.00

Booked 11/94 - COCOTS

<u>State Total</u>	
A/C5001 - A/C5069	(210.00)
A/C5100 - A/C 5169	0.00
A/C5230 - A/C5270	0.00
Total	(210.00)

Total Refunds Booked 11/94 Not Appl to Period

<u>State Total</u>	
A/C5001 - A/C5069	(314,995.75) <u>NO-1/1-2/3-11</u>
A/C5100 - A/C 5169	(49,880.27)
A/C5230 - A/C5270	(13,834.95)
Total	(378,710.97)

FLORIDA REFUNDS

Booked 11/94 - BRU

	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	App'l to 83 & Prior
<u>North</u>																					
A/C5001 - A/C5089	0.00	(161.24)	(167.76)	(167.76)	(167.76)	(167.76)	(167.76)	(167.76)	(167.76)	(167.76)	(167.76)	(167.76)	(168.10)	(197.16)	(610.15)	(982.00)	(1,258.83)	(2,030.56)	(2,891.50)	(3,529.67)	(13,515.52)
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	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	(4.88)	(9.60)	(9.60)	(9.60)	(36.40)	(44.26)	(36.40)	(29.12)	(25.56)	(64.72)	(129.78)	(423.92)
<u>South</u>																					
A/C5001 - A/C5089	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(3.07)	(16.32)	(54.00)	(62.88)	(306.03)	(562.97)	(639.96)	(1,007.13)	(1,348.56)	(2,347.70)	(2,629.62)	(3,616.61)	(12,614.65)
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	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	(11.32)	(26.16)	(48.24)	(62.29)	(72.26)	(119.85)	(191.61)	(313.20)	(553.83)	(822.95)	(2,221.73)
<u>Southeast</u>																					
A/C5001 - A/C5089	0.00	0.00	0.00	(4.43)	(144.60)	(144.60)	(144.60)	(144.60)	(144.60)	(196.72)	(744.11)	(909.52)	(966.66)	(1,110.70)	(1,443.00)	(1,923.34)	(3,192.41)	(4,784.11)	(5,418.93)	(6,592.96)	(27,914.11)
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	0.00	0.00	(5,065.01)	0.00	(5,065.01)
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	(2.60)	(37.62)	(96.56)	(102.05)	(123.36)	(153.72)	(223.67)	(317.40)	(367.76)	(1,426.94)
<u>State Total</u>																					
A/C5001 - A/C5089	0.00	(161.24)	(167.76)	(172.19)	(312.36)	(312.36)	(312.36)	(312.36)	(315.43)	(362.60)	(965.67)	(1,040.16)	(1,489.01)	(1,690.63)	(2,693.11)	(3,693.07)	(5,799.80)	(9,142.39)	(10,940.14)	(13,939.24)	(54,244.46)
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	0.00	0.00	(5,065.01)	0.00	(5,065.01)
A/C5230 - A/C5270	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(4.88)	(20.92)	(36.36)	(95.46)	(199.25)	(218.61)	(281.61)	(374.45)	(562.63)	(955.95)	(1,320.47)	(4,072.59)
Total	0.00	(161.24)	(167.76)	(172.19)	(312.36)	(312.36)	(312.36)	(312.36)	(315.43)	(367.68)	(986.79)	(1,076.52)	(1,584.47)	(2,090.06)	(2,911.72)	(4,176.66)	(6,174.25)	(9,705.02)	(16,961.10)	(15,259.71)	(63,362.06)

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FLORIDA REFUNDS

Booked 11/94 – ESSX BRU

	<u>1986</u>	<u>1987</u>	<u>1988</u>	<u>1989</u>	<u>1990</u>	<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>Appl to</u> <u>93 & Prior</u>
<u>North</u>									
A/C5001 – A/C5069	(89.66)	(717.95)	(730.20)	(730.20)	(6,945.63)	(16,313.28)	(16,313.28)	(16,313.28)	(58,153.48)
A/C5100 – A/C 5169	0.00	(1,856.48)	(2,784.72)	(2,784.72)	(3,311.22)	(4,404.20)	(4,404.72)	(4,404.72)	(23,950.78)
A/C5230 – A/C5270	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	(455.46)	(1,064.00)	(1,307.08)	(2,826.54)
A/C5100 – A/C 5169	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	(9.08)	(14.40)	(14.40)	(37.88)
<u>Southeast</u>									
A/C5001 – A/C5069	(146.21)	(163.20)	(163.20)	(545.15)	(641.19)	(1,068.35)	(1,593.38)	(1,861.06)	(6,181.74)
A/C5100 – A/C 5169	0.00	0.00	(25.97)	(88.20)	(419.45)	(739.17)	(1,354.85)	(1,675.80)	(4,303.44)
A/C5230 – A/C5270	0.00	0.00	0.00	0.00	0.00	(11.88)	(14.40)	(14.40)	(40.68)
<u>State Total</u>									
A/C5001 – A/C5069	(235.87)	(881.15)	(893.40)	(1,275.35)	(7,586.82)	(17,837.09)	(18,970.66)	(19,481.42)	(67,161.76)
A/C5100 – A/C 5169	0.00	(1,856.48)	(2,810.69)	(2,872.92)	(3,730.67)	(5,143.37)	(5,759.57)	(6,080.52)	(28,254.22)
A/C5230 – A/C5270	0.00	0.00	0.00	0.00	0.00	(20.96)	(28.80)	(28.80)	(78.56)
Total	(235.87)	(2,737.63)	(3,704.09)	(4,148.27)	(11,317.49)	(23,001.42)	(24,759.03)	(25,590.74)	(95,494.54)

FLORIDA REFUNDS

Booked 11/94 – Inside Wire

	<u>1987</u>	<u>1988</u>	<u>1989</u>	<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	(24.67)	(23.21)	(10.67)	0.00	(58.55)
A/C5100 – A/C 5169	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
<u>South</u>								
A/C5001 – A/C5069	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
A/C5230 – A/C5270	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Southeast</u>								
A/C5001 – A/C5069	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
A/C5230 – A/C5270	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>State Total</u>								
A/C5001 – A/C5069	0.00	0.00	0.00	(24.67)	(23.21)	(10.67)	0.00	(58.55)
A/C5100 – A/C 5169	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
Total	0.00	0.00	0.00	(24.67)	(23.21)	(10.67)	0.00	(58.55)

Booked 11/94 - Vertical Services

FLORIDA REFUNDS

North	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	83 & Prior
A/C5001 - A/C5069	0.00	0.00	0.00	0.00	0.00	0.00	(148.49)	(170.04)	(302.43)	(422.25)	(789.80)	(1,833.01)
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
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
<u>South</u>												
A/C5001 - A/C5069	0.00	0.00	0.00	(106.97)	(620.16)	(915.65)	(1,010.76)	(1,575.23)	(2,621.62)	(3,224.06)	(4,587.57)	(14,662.02)
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
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
<u>Southeast</u>												
A/C5001 - A/C5069	0.00	0.00	0.00	0.00	0.00	(28.75)	(190.87)	(226.80)	(226.80)	(1,391.17)	(3,546.36)	(5,550.75)
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
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
<u>State Total</u>												
A/C5001 - A/C5069	0.00	0.00	0.00	(106.97)	(620.16)	(944.40)	(1,350.12)	(1,972.07)	(3,150.85)	(4,977.48)	(8,923.73)	(22,045.78)
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
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
<u>Total</u>												
A/C5001 - A/C5069	0.00	0.00	0.00	(106.97)	(620.16)	(944.40)	(1,350.12)	(1,972.07)	(3,150.85)	(4,977.48)	(8,923.73)	(22,045.78)
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
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

Appl to

FLORIDA REFUNDS

Booked 12/94 – Overbilling

	Total Appl to 93 & Prior
<u>State Total</u>	
A/C5001 – A/C5069	(78,527.38)
A/C5100 – A/C 5169	(54,952.66)
A/C5230 – A/C5270	(5,864.19)
Total	(139,344.23)

Booked 12/94 – BRU

<u>State Total</u>	
A/C5001 – A/C5069	(27,594.35)
A/C5100 – A/C 5169	(3,762.69)
A/C5230 – A/C5270	(3,832.04)
Total	(35,189.08)

Booked 12/94 – ESSX BRU

<u>State Total</u>	
A/C5001 – A/C5069	(48,321.79)
A/C5100 – A/C 5169	0.00
A/C5230 – A/C5270	0.00
Total	(48,321.79)

Booked 12/94 – Services Removed

<u>State Total</u>	
A/C5001 – A/C5069	(37,717.99)
A/C5100 – A/C 5169	0.00
A/C5230 – A/C5270	0.00
Total	(37,717.99)

Booked 12/94 – Inside Wire

<u>State Total</u>	
A/C5001 – A/C5069	(372.42)
A/C5100 – A/C 5169	0.00
A/C5230 – A/C5270	0.00
Total	(372.42)

Booked 12/94 – Vertical Services

<u>State Total</u>	
A/C5001 – A/C5069	(19,243.70)
A/C5100 – A/C 5169	0.00
A/C5230 – A/C5270	0.00
Total	(19,243.70)

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 REV
 5124 VIDEO PROGRAM GRADE LONG DISTANCE PRIVATE NETWORK REV
 5125 DIGITAL TRANSMISSION LONG DISTANCE PRIVATE NETWORK REVE
 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

FLORIDA REFUNDS

Booked 12/94 – COCOT \$vc Conn Charge

	Total Appl to 93 & Prior
<u>State Total</u>	
A/C5001 – A/C5069	(3,220.00)
A/C5100 – A/C 5169	0.00
A/C5230 – A/C5270	0.00
Total	(3,220.00)

Booked 12/94 – Semi–Pub Premise Visit Refund

<u>State Total</u>	
A/C5001 – A/C5069	(8,968.00)
A/C5100 – A/C 5169	0.00
A/C5230 – A/C5270	0.00
Total	(8,968.00)

Total Refunds Booked 12/94 Not Appl to Period

<u>State Total</u>	
A/C5001 – A/C5069	(223,965.63) 40-1/1-2/3
A/C5100 – A/C 5169	(58,715.35)
A/C5230 – A/C5270	(9,696.23)
Total	(292,377.21)

FLORIDA REFUNDS

Booked 12/94 - BRU

	1974	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>																						
ACS001 - ACS089	0.00	(48.14)	(69.60)	(69.60)	(69.60)	(69.60)	(69.60)	(69.60)	(72.03)	(81.60)	(81.60)	(81.60)	(87.37)	(118.45)	(374.90)	(650.71)	(736.34)	(1,238.48)	(2,084.42)	(2,914.94)	(8,986.18)	
ACS100 - ACS 5189	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	0.00
ACS230 - ACS270	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(6.28)	(38.08)	(87.72)	(101.80)	(48.64)	(42.86)	(105.51)	(192.32)	(621.24)	
<u>South</u>																						
ACS001 - ACS089	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1.93)	(48.35)	(260.08)	(328.38)	(447.84)	(644.32)	(742.69)	(897.42)	(888.80)	(899.94)	(1,063.56)	(2,630.07)	(8,229.20)	
ACS100 - ACS 5189	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	0.00
ACS230 - ACS270	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(16.44)	(30.60)	(30.60)	(53.36)	(64.00)	(64.00)	(94.56)	(113.61)	(132.80)	(164.06)	(283.70)	(532.64)	(1,800.57)	
<u>Southeast</u>																						
ACS001 - ACS089	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(9.93)	(13.60)	(70.33)	(87.60)	(87.60)	(125.46)	(355.95)	(523.52)	(1,019.51)	(1,785.52)	(2,652.22)	(3,647.75)	(10,378.99)	
ACS100 - ACS 5189	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	(3,762.69)	0.00	0.00	0.00	0.00	0.00	0.00	(3,762.69)
ACS230 - ACS270	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(18.78)	(27.28)	(51.74)	(77.40)	(77.40)	(77.40)	(86.62)	(131.17)	(159.40)	(194.19)	(294.78)	(414.07)	(1,810.23)	
<u>State Total</u>																						
ACS001 - ACS089	0.00	(48.14)	(69.60)	(69.60)	(69.60)	(69.60)	(69.60)	(69.60)	(83.69)	(141.55)	(412.01)	(497.58)	(622.81)	(886.23)	(1,473.54)	(1,871.65)	(2,422.65)	(3,723.92)	(5,800.22)	(9,192.76)	(27,594.35)	
ACS100 - ACS 5189	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	(3,762.69)	0.00	0.00	0.00	0.00	0.00	0.00	(3,762.69)
ACS230 - ACS270	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(35.22)	(57.88)	(82.34)	(130.76)	(167.86)	(197.48)	(268.90)	(348.78)	(340.84)	(401.14)	(663.99)	(1,139.03)	(3,632.04)	
Total	0.00	(48.14)	(69.60)	(69.60)	(69.60)	(69.60)	(69.60)	(69.60)	(119.11)	(199.43)	(494.35)	(628.34)	(790.29)	(1,083.71)	(5,505.13)	(2,218.43)	(2,763.49)	(4,125.06)	(6,464.21)	(10,331.79)	(35,189.08)	

Py

FLORIDA REFUNDS

Booked 12/94 – ESSX BRU

	<u>1986</u>	<u>1987</u>	<u>1988</u>	<u>1989</u>	<u>1990</u>	<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>Appl to</u> <u>93 & Prior</u>
<u>North</u>									
A/C5001 – A/C5069	(1,881.82)	(4,237.44)	(4,237.44)	(4,237.44)	(4,237.44)	(4,236.80)	(4,237.44)	(4,237.44)	(31,543.26)
A/C5100 – A/C 5169	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
<u>South</u>									
A/C5001 – A/C5069	(19.27)	(4.80)	(4.80)	(9.68)	(90.62)	(1,025.84)	(2,309.47)	(2,591.31)	(6,055.79)
A/C5100 – A/C 5169	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
<u>Southeast</u>									
A/C5001 – A/C5069	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(10,722.74)	(10,722.74)
A/C5100 – A/C 5169	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
<u>State Total</u>									
A/C5001 – A/C5069	(1,901.09)	(4,242.24)	(4,242.24)	(4,247.12)	(4,328.06)	(5,262.64)	(6,546.91)	(17,551.49)	(48,321.79)
A/C5100 – A/C 5169	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
Total	(1,901.09)	(4,242.24)	(4,242.24)	(4,247.12)	(4,328.06)	(5,262.64)	(6,546.91)	(17,551.49)	(48,321.79)

Booked 12/94 - Services Removed

FLORIDA REFUNDS

North	1979	1978	1977	1976	1975	1974	1973	1972	1971	1970	1969	1968	1967	1966	1965	1964	1963	1962	1961	1960	1959	1958	1957	1956	1955	1954	1953	1952	1951	1950	1949	1948	1947	1946	1945	1944	1943	1942	1941	1940	1939	1938	1937	1936	1935	1934	1933	1932	1931	1930	1929	1928	1927	1926	1925	1924	1923	1922	1921	1920	1919	1918	1917	1916	1915	1914	1913	1912	1911	1910	1909	1908	1907	1906	1905	1904	1903	1902	1901	1900	1899	1898	1897	1896	1895	1894	1893	1892	1891	1890	1889	1888	1887	1886	1885	1884	1883	1882	1881	1880	1879	1878	1877	1876	1875	1874	1873	1872	1871	1870	1869	1868	1867	1866	1865	1864	1863	1862	1861	1860	1859	1858	1857	1856	1855	1854	1853	1852	1851	1850	1849	1848	1847	1846	1845	1844	1843	1842	1841	1840	1839	1838	1837	1836	1835	1834	1833	1832	1831	1830	1829	1828	1827	1826	1825	1824	1823	1822	1821	1820	1819	1818	1817	1816	1815	1814	1813	1812	1811	1810	1809	1808	1807	1806	1805	1804	1803	1802	1801	1800	1799	1798	1797	1796	1795	1794	1793	1792	1791	1790	1789	1788	1787	1786	1785	1784	1783	1782	1781	1780	1779	1778	1777	1776	1775	1774	1773	1772	1771	1770	1769	1768	1767	1766	1765	1764	1763	1762	1761	1760	1759	1758	1757	1756	1755	1754	1753	1752	1751	1750	1749	1748	1747	1746	1745	1744	1743	1742	1741	1740	1739	1738	1737	1736	1735	1734	1733	1732	1731	1730	1729	1728	1727	1726	1725	1724	1723	1722	1721	1720	1719	1718	1717	1716	1715	1714	1713	1712	1711	1710	1709	1708	1707	1706	1705	1704	1703	1702	1701	1700	1699	1698	1697	1696	1695	1694	1693	1692	1691	1690	1689	1688	1687	1686	1685	1684	1683	1682	1681	1680	1679	1678	1677	1676	1675	1674	1673	1672	1671	1670	1669	1668	1667	1666	1665	1664	1663	1662	1661	1660	1659	1658	1657	1656	1655	1654	1653	1652	1651	1650	1649	1648	1647	1646	1645	1644	1643	1642	1641	1640	1639	1638	1637	1636	1635	1634	1633	1632	1631	1630	1629	1628	1627	1626	1625	1624	1623	1622	1621	1620	1619	1618	1617	1616	1615	1614	1613	1612	1611	1610	1609	1608	1607	1606	1605	1604	1603	1602	1601	1600	1599	1598	1597	1596	1595	1594	1593	1592	1591	1590	1589	1588	1587	1586	1585	1584	1583	1582	1581	1580	1579	1578	1577	1576	1575	1574	1573	1572	1571	1570	1569	1568	1567	1566	1565	1564	1563	1562	1561	1560	1559	1558	1557	1556	1555	1554	1553	1552	1551	1550	1549	1548	1547	1546	1545	1544	1543	1542	1541	1540	1539	1538	1537	1536	1535	1534	1533	1532	1531	1530	1529	1528	1527	1526	1525	1524	1523	1522	1521	1520	1519	1518	1517	1516	1515	1514	1513	1512	1511	1510	1509	1508	1507	1506	1505	1504	1503	1502	1501	1500	1499	1498	1497	1496	1495	1494	1493	1492	1491	1490	1489	1488	1487	1486	1485	1484	1483	1482	1481	1480	1479	1478	1477	1476	1475	1474	1473	1472	1471	1470	1469	1468	1467	1466	1465	1464	1463	1462	1461	1460	1459	1458	1457	1456	1455	1454	1453	1452	1451	1450	1449	1448	1447	1446	1445	1444	1443	1442	1441	1440	1439	1438	1437	1436	1435	1434	1433	1432	1431	1430	1429	1428	1427	1426	1425	1424	1423	1422	1421	1420	1419	1418	1417	1416	1415	1414	1413	1412	1411	1410	1409	1408	1407	1406	1405	1404	1403	1402	1401	1400	1399	1398	1397	1396	1395	1394	1393	1392	1391	1390	1389	1388	1387	1386	1385	1384	1383	1382	1381	1380	1379	1378	1377	1376	1375	1374	1373	1372	1371	1370	1369	1368	1367	1366	1365	1364	1363	1362	1361	1360	1359	1358	1357	1356	1355	1354	1353	1352	1351	1350	1349	1348	1347	1346	1345	1344	1343	1342	1341	1340	1339	1338	1337	1336	1335	1334	1333	1332	1331	1330	1329	1328	1327	1326	1325	1324	1323	1322	1321	1320	1319	1318	1317	1316	1315	1314	1313	1312	1311	1310	1309	1308	1307	1306	1305	1304	1303	1302	1301	1300	1299	1298	1297	1296	1295	1294	1293	1292	1291	1290	1289	1288	1287	1286	1285	1284	1283	1282	1281	1280	1279	1278	1277	1276	1275	1274	1273	1272	1271	1270	1269	1268	1267	1266	1265	1264	1263	1262	1261	1260	1259	1258	1257	1256	1255	1254	1253	1252	1251	1250	1249	1248	1247	1246	1245	1244	1243	1242	1241	1240	1239	1238	1237	1236	1235	1234	1233	1232	1231	1230	1229	1228	1227	1226	1225	1224	1223	1222	1221	1220	1219	1218	1217	1216	1215	1214	1213	1212	1211	1210	1209	1208	1207	1206	1205	1204	1203	1202	1201	1200	1199	1198	1197	1196	1195	1194	1193	1192	1191	1190	1189	1188	1187	1186	1185	1184	1183	1182	1181	1180	1179	1178	1177	1176	1175	1174	1173	1172	1171	1170	1169	1168	1167	1166	1165	1164	1163	1162	1161	1160	1159	1158	1157	1156	1155	1154	1153	1152	1151	1150	1149	1148	1147	1146	1145	1144	1143	1142	1141	1140	1139	1138	1137	1136	1135	1134	1133	1132	1131	1130	1129	1128	1127	1126	1125	1124	1123	1122	1121	1120	1119	1118	1117	1116	1115	1114	1113	1112	1111	1110	1109	1108	1107	1106	1105	1104	1103	1102	1101	1100	1099	1098	1097	1096	1095	1094	1093	1092	1091	1090	1089	1088	1087	1086	1085	1084	1083	1082	1081	1080	1079	1078	1077	1076	1075	1074	1073	1072	1071	1070	1069	1068	1067	1066	1065	1064	1063	1062	1061	1060	1059	1058	1057	1056	1055	1054	1053	1052	1051	1050	1049	1048	1047	1046	1045	1044	1043	1042	1041	1040	1039	1038	1037	1036	1035	1034	1033	1032	1031	1030	1029	1028	1027	1026	1025	1024	1023	1022	1021	1020	1019	1018	1017	1016	1015	1014	1013	1012	1011	1010	1009	1008	1007	1006	1005	1004	1003	1002	1001	1000	999	998	997	996	995	994	993	992	991	990	989	988	987	986	985	984	983	982	981	980	979	978	977	97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FLORIDA REFUNDS

Booked 12/94 – Inside Wire

	<u>1987</u>	<u>1988</u>	<u>1989</u>	<u>1990</u>	<u>1991</u>	<u>1992</u>	<u>1993</u>	Appl to <u>93 & Prior</u>
<u>North</u>								
A/C5001 – A/C5069	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
A/C5230 – A/C5270	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	(110.82)	(130.80)	(130.80)	(372.42)
A/C5100 – A/C 5169	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
<u>Southeast</u>								
A/C5001 – A/C5069	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
A/C5230 – A/C5270	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>State Total</u>								
A/C5001 – A/C5069	0.00	0.00	0.00	0.00	(110.82)	(130.80)	(130.80)	(372.42)
A/C5100 – A/C 5169	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
Total	0.00	0.00	0.00	0.00	(110.82)	(130.80)	(130.80)	(372.42)

FLORIDA REFUNDS

Booked 12/94 - Vertical Services

	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	Appl to 93 & Prior
<u>North</u>												
A/C5001 - A/C5099	0.00	0.00	0.00	0.00	0.00	(4.61)	(31.26)	(96.92)	(174.66)	(247.41)	(436.98)	(991.86)
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
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
<u>South</u>												
A/C5001 - A/C5099	(821.85)	(1,293.60)	(1,293.60)	(1,329.76)	(1,351.23)	(1,356.60)	(1,356.60)	(1,391.93)	(1,498.96)	(1,541.76)	(1,703.23)	(14,738.92)
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
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
<u>Southeast</u>												
A/C5001 - A/C5099	0.00	0.00	0.00	0.00	0.00	0.00	(173.85)	(708.60)	(734.28)	(803.82)	(1,092.37)	(3,512.92)
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
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
<u>State Total</u>												
A/C5001 - A/C5099	(821.85)	(1,293.60)	(1,293.60)	(1,329.76)	(1,351.23)	(1,361.21)	(1,561.73)	(2,197.65)	(2,407.90)	(2,592.79)	(3,232.58)	(19,243.70)
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
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
Total	(821.85)	(1,293.60)	(1,293.60)	(1,329.76)	(1,351.23)	(1,361.21)	(1,561.73)	(2,197.65)	(2,407.90)	(2,592.79)	(3,232.58)	(19,243.70)

FLORIDA REFUNDS

Booked 12/94 – COCOT Svc Conn Charge

<u>North</u>	<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>Appl to 93 & Prior</u>
A/C5001 – A/C5069	0.00	0.00	0.00	0.00
A/C5100 – A/C 5169	0.00	0.00	0.00	0.00
A/C5230 – A/C5270	0.00	0.00	0.00	0.00
<u>South</u>				
A/C5001 – A/C5069	0.00	(280.00)	(315.00)	(595.00)
A/C5100 – A/C 5169	0.00	0.00	0.00	0.00
A/C5230 – A/C5270	0.00	0.00	0.00	0.00
<u>Southeast</u>				
A/C5001 – A/C5069	0.00	(2,555.00)	(70.00)	(2,625.00)
A/C5100 – A/C 5169	0.00	0.00	0.00	0.00
A/C5230 – A/C5270	0.00	0.00	0.00	0.00
<u>State Total</u>				
A/C5001 – A/C5069	0.00	(2,835.00)	(385.00)	(3,220.00)
A/C5100 – A/C 5169	0.00	0.00	0.00	0.00
A/C5230 – A/C5270	0.00	0.00	0.00	0.00
Total	0.00	(2,835.00)	(385.00)	(3,220.00)

Southern Bell Telephone & Telegraph

Other Out of Period Revenue - Refunds from other period

PBC

TYE 12/31/94

new 5
9/28/95
44
8/26/95

FLORIDA REFUNDS

Booked 12/94 - Semi-Pub Premise Visit Refund

	1993	1994	1995	1996	1997	1998	1999	1990	1991	1992	1993	Appl to 93 & Prior
North												
A/C5001 - A/C5099	0.00	(19.00)	(551.00)	(551.00)	(999.00)	(836.00)	(266.00)	(266.00)	0.00	0.00	0.00	(3,458.00)
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
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
South												
A/C5001 - A/C5099	0.00	(19.00)	(57.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(78.00)
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
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
Southeast												
A/C5001 - A/C5099	0.00	(247.00)	(988.00)	(2,185.00)	(912.00)	(779.00)	(323.00)	0.00	0.00	0.00	0.00	(5,434.00)
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
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
State Total												
A/C5001 - A/C5099	0.00	(285.00)	(1,596.00)	(2,736.00)	(1,891.00)	(1,615.00)	(589.00)	(266.00)	0.00	0.00	0.00	(8,968.00)
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
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
Total	0.00	(285.00)	(1,596.00)	(2,736.00)	(1,891.00)	(1,615.00)	(589.00)	(266.00)	0.00	0.00	0.00	(8,968.00)

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