

Filing Notice
 File this Practice in
 place of A.T.&T.
 Section 790-100-415

DISTRIBUTION OF BILLING
 AND OTHER CHARGES (725 BILLING)

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billing procedures. It outlines procedures to be followed, at the time the telephone company cost authorization is being prepared, for developing the original input data. It also outlines procedures to be followed for revision of the original input data in conjunction with analysis of the Western Electric Company contract proposal. These procedures do not apply to estimates for plug-in equipment.

1.02 Specific estimates and routine orders for central office and large PBX equipment work prepared by the Engineering Department should be used as the basis for determining the appropriateness of amounts billed and the distribution of these amounts to accounting classifications. To accomplish this, it is essential that each authorization shows accurately the estimated cost of equipment, equipment specifications, and/or installation labor assignable to each accounting classification. Methods and data available for authorization preparation are included in Section 790-100-310SW.

1. GENERAL

1.01 This Section complements AT&T Comptrollers Instructions in M-289 and outlines the basic responsibilities of the Engineering Department for developing the data to be used by the Western Electric Company to distribute the Western Electric billing for central office equipment work to the appropriate accounting classifications under Account 725

1.03 The telephone equipment order for a central office or large PBX undertaking should show, as a part of the required information on the TEO face sheet, the account classification to which the items are to be charged. Account 725 should be used as the account to which Western Electric Company is to bill all charges, including cases where the entries order is to be billed to a single account. Although bill proration is not required on single account orders, use of

725 billing procedures provides a uniform means of handling billings, and also provides certain edit checks on the billing.

1.04 The Engineering Department is responsible for developing the basic information necessary to effect the proper accounting for the cost of such work through (1) the preparation of estimate requests and routine orders, (2) by providing the accounting classifications appropriate for the cost of equipment furnished and the work performed by the Western Electric Company, and (3) by following the progress of the job and giving considerations to changes in plans and other conditions which might affect the accounting for amounts billed. The Accounting Department is responsible for booking the amounts billed to accounting classifications and maintaining administrative records which detail the distributions. Close cooperation between the two departments is essential if accurate accounting is to be obtained.

1.05 Under account 725 billing, the Western Electric Company will establish and maintain a data base from information furnished by the Engineering Department. With this data, Western Electric will mechanically prorate amounts initially billed to Account 725 to the estimates, locations, and account codes as established in the data base. These prorated bills are furnished to the telephone company for entry into the accounting system.

2. DEFINITIONS

2.01 Accounting Classification - the location code, estimate number, and account code number assigned to an undertaking, or portions thereof, to permit identification and segregation of the costs for administrative and accounting purposes.

2.02 Estimate - a formal set of documents covering an undertaking which serves to present an explanation of the proposed work and is used to convey authority for proceeding with the work and to provide a record of the costs and results accomplished upon conclusion of the undertaking.

2.03 Requisition Number - refers to the Telephone Equipment Order (TEO) number assigned by the Telephone Company to equipment jobs for their identification.

3. DEVELOPMENT OF THE DATA BASE

3.01 Issuance of the accounts chargeable sheet (SN-4C) provides input information for percentage distribution of Western Electric billing. A copy of the SN-4C is furnished to Western Electric via the telephone company Invoice Supervisor. The Header Data portion of the SN-4C should be left blank if the estimate or routine order does not involve billing from Western Electric Company.

3.02 Estimate preparation practices provide that one SN-4C per location code be prepared. Bill proration procedures requires that a separate requisition number be issued for each location code involved in the estimate or routine order. (In Texas where exchange accounting requires separate location codes for "R" and "M" accounts, only one SN-4C will be necessary. This SN-4C will show both "C" and "X" and "R" and "M" location codes at top of SN-4C and also in Section 2 for distribution. The "C" and "X" location code will be shown in Section 1 - Header Data.) In some cases, however, it may be necessary to issue more than one requisition per location code. If this is done, separate SN-4C should be made for each requisition number. Each SN-4C should show the expected distribution of charges for that particular requisition. These should be forwarded to

Accounting in accordance with Paragraph 4.02.

3.03 From the SN-4C input, a Master Distribution File, or data base, is created and maintained for the purpose of distributing costs incurred under each requisition and charged to Account 725. Records are established in the Master File by requisition number. Based on the amounts entered into the data base, percentages will be developed for each element of cost - material, labor, and engineering (remainder). A bill rendered by Western Electric under 725 billing will be processed through the computer program and mechanically prorated by category (material, labor or engineering) based on the percentages developed.

3.04 Section 790-100-310SW provides general instructions for completion of the accounts chargeable sheet (SN-4C). Following are additional instructions for the Header Data portion of the form when Account 725 billing procedures are used (See Fig. 1):

(a) Action Code (AC) - Insert the appropriate action code number on the following:

(1) NEW (1) - to be used only for a new requisition or reprocessing of a new requisition (See Deletion).

(2) CHANGE HEADER ONLY (2) - to be used for correction of Section 1 (Header Data) information already established in the Master File, with the exception of Requisition Number or Location Code (See Deletion). Header Data refers to information required to input the distribution of charge information into the computer. Only Section 1 need be completed showing the corrected data in place of that previously furnished. No entries

are required in Section 2. Location codes cannot be changed with Action Code 2 since they appear both in Section 1 and Section 2. For individual SN-4C's, the location code should be changed as indicated in (3) below. For wholesale location code changes, such as creation of a new District, a letter should be sent to the General Accounting Manager requesting a location code change by computer program and attaching a list of locations showing the old and new codes.

(3) CHANGE DETAIL DISTRIBUTION (3) -

to be used for changing Section 2 information already established in the Master File. All changes are to be accomplished by crediting the complete line information (accounting classification and estimate or contact dollars) shown on the previous SN-4C submitted and debiting the revised information (see Item j). Do not repeat line information from the previous SN-4C if no change is involved. Additions can be made by debiting only. Columns 1 through 37 of Section 1 must also be completed for all Action Code 3 changes. Changes in location codes will require preparation of a new SN-4C showing in Section 1 an Action Code 3 with an entry in Columns 20 through 26 showing the new Location Code. Section 2 shall provide credit entries for location code information being changed. Debit entries will show the new location code and appropriate account code distribution.

(4) DELETE (4) - to be used for deleting all information from the Master File. Only the top portion of Section 1 (cols. 1-37) needs to be completed. To correct the

Requisition number already established in the Master File two Forms SN-4C must be prepared, one to delete original information (action code 4) and one to establish the correct data (action code 1). If a requisition number is deleted or superseded, the billing data stored will not automatically be reassociated with the replacing requisition number. It will be the engineer's responsibility to combine Western Electric billing under the old requisition number with billing under the new requisition. Any subsequent billing to a deleted requisition number will be handled by the Invoice Office to determine proper billing.

- (b) Mo. - Day - Year - Enter the date of preparation, in numeric form
- (c) Office No. - Enter your assigned office number. To be used to distribute output data to appropriate Engineering Office. The first digit is the operating area code per J.P. 80, Sec. I, Part 3, Ex. 1. The second digit is the locally assigned group code per J.P. 80, Sec. I, Part 6.
- (d) Authorization No. - Enter the applicable Estimate, RO, KC, etc., number. Leave blank if the estimate number is not known.
- (e) Control Area - Enter the location code shown on the related Telephone Equipment Order facesheet.
- (f) Requisition Number - Enter the Telephone Company Engineering requisition number shown on the related TEO facesheet. This is a six digit

number consisting of the requisition type ("7" for engineering) and the five digit order number.

- (g) Location - Identify the central office, or in the case of PBX, the customer location. The location name used on the Job Record Sheet should be used here.
- (h) RI (Report Indicator) - Enter the appropriate operations area identification. This is a numerical identifier used by Western Electric and can be obtained from the Invoice Supervisor.
- (i) Completion Date - Enter the scheduled completion date for the work covered by the requisition as shown on related TEO facesheet.
- (j) ADJ (Adjustment) - To be used for Action Code "3" changes only. Show "CR" to credit previous information and "DR" to establish correct information. The system will purge the records 12 months after scheduled completion date if no activity has occurred.
- (k) Total - Applicable to Action Code "1" - New Requisitions Only. Enter the sum of the amounts shown in the "Material," "Installation," and "Remainder" columns. Leave blank on Action code 2, 3, and 4 changes.
- (l) Change Total - Applicable to Action Code "3" changes only. A total must be entered here for every Action Code 3 change. This total should be the sum of the total on the original or most recent SN-4C plus debits added on this change, less credits shown on this change.

(m) Explanation - Required for all Action Code "3" changes and Action Code "4" deletions.

(n) Prepared By - To be signed by employee who prepared form.

3.05 Figure 2 shows an accounts chargeable sheet with a typical distribution of charges. The 725 billing computer program at Western Electric would develop the following percentages to be applied against bills rendered on this requisition:

(Material 37C)

$$\frac{20,000}{30,000} = 66.7\%$$

100%

(Material 57TC)

$$\frac{10,000}{30,000} = 33.3\%$$

(Labor 37C)

$$\frac{3,400}{5,000} = 68\%$$

(Labor 57TC) 100%

$$\frac{1,600}{5,000} = 32\%$$

(Remainder 37C)

$$\frac{2,600}{4,000} = 65\%$$

(Remainder 57TC) 100%

$$\frac{1,400}{4,000} = 35\%$$

4. REVISION OF ORIGINAL INPUT INFORMATION

4.01 Changes in input information originally furnished to Western Electric under Account 725 billing procedures are made via a revised SN-4C. Revisions fall into two categories:

- a. Header Data changes - This involves changes to correct address information (estimate number, location code etc.). Paragraph 3.04 provides instructions for making this type of entry (See Fig. 4).
- b. Detail Distribution changes - This involves changing the distribution of money by accounts of category from that established in the Master File by the input of the original SN-4C. Section 790-100-310SW provides guidelines for determining a need for distribution changes, while Paragraph 3.04 outlines instructions for this type of change (See Fig. 5).

4.02 Revised accounts chargeable sheets should include a brief explanation of the change, and should be signed by the person preparing the form. Three copies of the revision should be forwarded to the Accounting Department for processing. Figures 4 and 5 show typical SN-4C revisions. Fig. 6 illustrates a typical route sheet developed locally for transmittal of the SN-4C to the Accounting Department.

4.03 The Western Electric Company will revise distribution of billing subsequent to input of revised accounts chargeable sheets from the telephone company. It will take approximately one to two weeks from the time a revised SN-4C is released by the engineer until new proration percentages are in the computer and ready to apply to billing. Also, charges that have been distributed to

accounting classifications are redistributed mechanically by Western Electric in accordance with the latest revised accounts chargeable sheets. When the Engineering Department issues revised SN-4C's, the Western Electric Company Monthly Clearance Program will automatically redistribute the amounts contained on a Master Distribution Tape to effect retroactive billing adjustments. These adjustments will be shown on a printout entitled, "Monthly Summary of Adjustments - Account 725, Prior Month's Clearance"(Fig. 7).

5. MONTHLY BILLING PERIOD

5.01 Each month the Accounting Department will furnish to the Engineering Department a "Detail of Distribution of Account 725" (or monthly billing record) (Fig. 3) for each requisition in which billing activity has occurred that month. This record will show, in requisition number sequence, the status of the data base for each requisition having current month's activity. This record is provided for the use of the Engineering Department in reviewing the current allocation of charges to determine their appropriateness, to assist in determining transfers to Account 100.1, and for comparing amounts when final billed with the contract or estimate amounts from the SN-4C.

5.02 For Western Electric Engineered orders, the total cost of material shown on the monthly billing record under clearance to date for each (TE0) requisition should not exceed the contracted amount, and supplements thereto, plus any miscellaneous billing for taxes, transportation and/or minor additional items of material. The amounts distributed to each accounting classification, as indicated on the monthly billing record, should be reviewed for reasonableness.

5.03 For Telephone Company Engineered orders, the total amount under clearance to date for material shown on the monthly billing

record should reflect the detailed billing of the items shipped to date. The amounts distributed to each accounting classification should be reviewed for reasonableness.

5.04 For each (TE0) requisition, the total amount shown on the monthly billing record for cost of installation under clearance to date should not exceed the contracted amount, and supplements thereto, plus any additional billing for exceptional job conditions and other direct charges. The amounts distributed to each accounting classification, as indicated on the monthly billing record, should be reviewed for reasonableness.

5.05 For the occasional incurred cost job, a comparison should be made between the total amount of clearance to date and the estimated price shown under contract or estimate. In cases where the two amounts reflect a reasonable relationship and they have been previously reviewed with the authorization, it may be assumed that the amount billed is appropriate. Where the amounts do not reflect a reasonable relationship and subsequent investigation does not determine the difference, the matter should be resolved with the Western Electric Company.

5.06 For each (TE0) requisition, the total amount shown on the monthly billing record for cost of equipment specifications should equal the proposal amount and any supplements thereto, plus any premium transportation charges. The amount distributed to each accounting classification for Western Electric Engineering should reflect the distribution shown on the Accounts Chargeable sheets.

5.07 The following paragraphs (5.08-5.11) have to do with use of the monthly billing summary in the authorization closing procedure. These procedures are covered in more detail in Section 790-100-580SW, Specific Estimate Closure.

- 5.08 Each month the telephone company Invoice Supervisor should forward to the Engineering Department copies of the bills, invoices, statements, or summaries, as required, which support the amounts billed by the Western Electric Company. Where bills are indicated as "Final" by the Western Electric Company (there are separate final bills for material, labor and engineering for each order), the Engineering Department should determine that all work for that order has been completed and, following this, make a review of the billing to determine that the amounts distributed to accounting classifications properly reflect the completed work. (Refer to Section 790-100-410, Cost Contract Analysis and Classification).
- 5.09 When making this final review, if only one contract proposal is involved, it should be compared directly to the authorization. If several contract proposals are involved, they may be compared either individually or as a unit to the authorization or its underlying work papers. Regardless of the approach followed, any necessary adjustments should be made at the primary control level, i.e., to the appropriate (TEO) requisition. This is necessary if the monthly billing record (described in 5.01) is to reflect the complete distribution of billing for each (TEO) requisition.
- 5.10 For Telephone Company Engineered jobs, where the equipment is ordered by specific items on a (TEO) requisition, the Western Electric Company will not issue a material contract proposal or estimate since billing is based on the ordering detail. The authorization should directly reflect the cost and accounting classification of the equipment so ordered.
- 5.11 Upon completion of the final review and the forwarding of any appropriate adjustment amounts, the Accounting Department should be advised that the order has been closed and the record should be removed from the data base. This is done by submitting the SN-4C with a Deletion code (Action Code 4 - See Paragraph 3.04).

FIGURE 2

ACCOUNTS CHARGEABLE SHEET - INITIAL INPUT

SOUTHWESTERN BELL TELEPHONE COMPANY
ACCOUNTS CHARGEABLE

FORM SN-4C (1372)
(REVISED 9-73)

EST. REQ. NO. 10470 EST. NO. _____
 AREA H2280 AREA NO. (R & M) _____
 F.C.C. AUTHORIZATION REQ'D YES NO
 UNDER CONSTRUCTION ENGINEERED BY _____ -TEL. CO.
 CURRENTLY READY FOR SERVICE -W.E. CO. SHEET 1 OF 1
 DATE _____

SUB ACCOUNT DESCRIPTION		CODE	GROSS ADDITIONS	COST OF REMOVAL	PLANT RETIRED	SALVAGE	REUSED MATERIAL
B A S I C	EXCHANGE - 5 x 5 Dial Switching		37	\$ 27,800.	\$	\$	\$
	TOLL CIRCUIT EQUIPMENT		57T	13,900.			
S S P E E R.							
A M A							
P O W E R							
P B X							
TOTAL EXPENDITURES			(A) \$ 41,700.	(B) \$	(C) \$	(D) \$	(E) \$
GROSS ADDITIONS BY YEARS (PLANT ADDITIONS)			YEAR 1972 AMOUNT 2,000	YEAR 1973 AMOUNT 39,700	YEAR	YEAR	AMOUNT

SECTION 1 - HEADER DATA										SUMMARY OF ESTIMATED REQUIREMENTS				
ACCOUNT 725 - INPUT DATA FOR MASTER DISTRIBUTION FILE										GROSS EXPENDITURES (A + B) \$ 41,700.				
SECTION 1 - HEADER DATA										PLANT RETIREMENTS (C) \$ -				
CO. ID.	A	MO.	DAY	YR.	OFC. NO.	AUTH. NUMBER	FILE ADDRESS		ACTION CODE		NET REQUIREMENTS (A + B - D) \$ 41,700.			
1-2	3	4-5	6-7	8-9	10-11	12-19	20-26	27-37	1. NEW 2. CHANGE HEADER ONLY 3. CHANGE DETAIL DIS. 4. DELETE	GROSS ADDITIONS (A) \$ 41,700.				
29	1	08	23	73	11		H2280	7-62305		NET ADDITIONS (A - C) \$ 41,700.				
CD ID	LOCATION					RI	COMPL. DATE			NET CAPITAL REQUIREMENTS (A + B - E) \$ 41,700.				
38	39-72					73-74	75-80							
1	FORT SMITH, ARK. GL					E	5 02 15 74							

SECTION 2 - DETAIL DISTRIBUTION										OTHER TELEPHONE CO. CHARGES					
CD ID	ADJ.	ACCOUNTING CLASSIFICATION				W.E. CO. BILLS				TEL. CO. MAT'L.	PLANT LABOR & ASSOC. COSTS	TEL. CO. ENGR'NG & ASSOC. COSTS	SUNDRY & MISC. BILLS	INT. DUR. CONSTR.	TOTAL CHARGES
		AREA NUMBER	MAIN ACCT.	CODE OR SUB ACCT.	LTR CD	MATERIAL COST OF EQPT.	LABOR INST. DIV. BILL	REMAINDER EQPT. SPE., ETC.							
38	39-40	41-47	48-50	51-53	54-55	56-63	64-71	72-79							
4															
4		H2280		37	C	20,000.	3,400.	2,600.		600	800			400	27,800.
4		H2280		57	TC	10,000.	1,600.	1,400.		300	700			200	13,900.
4															
4															
4															
4															
4															
4															
2		TOTAL					30,000.	5,000.	4,000.		900	1200		600	41,700.
3		CHANGE TOTAL													

EXPLANATION: _____ PREPARED BY: J. Blank TEL. NO. 314-247-5991

DETAIL OF DISTRIBUTION OF ACCOUNT 725
(MONTHLY BILLING RECORD)

DETAIL OF DISTRIBUTION OF ACCOUNT 725

COMPANY NAME SOUTHWESTERN BELL AUTHORIZATION 00554 DATE 02/29/73 OFFICE 11 PAGE 24

CONTROL AREA H5886 REQUISITION NO. 761603 STAR CITY RADIO RS E5 COMPLETION DATE 04/22/73

AREA NO	ACCT NO	CODE NO	TYPE EXP	THIS MONTHS CLEARANCE	ADJUSTMENT	CLEARANCE TO DATE	CONTRACT OR ESTIMATE	DIST %
H5886	000	867TC	MATL	432.0099	105.0480-	864.0198	2,900.0000	3.29
H5886	000	067TC	MATL	12,698.9901	105.0480	25,397.9802	85,100.0000	96.71
				13,131.0000 *	*	26,262.0000 *	88,000.0000 *	100.00 *
H5886	000	867TC	INST				800.0000	13.79
H5886	000	067TC	INST				5,000.0000	86.21
					*	*	5,800.0000 *	100.00 *
H5886	000	867TC	SPEC				614.6400	3.94
H5886	000	067TC	SPEC				14,985.3600	96.06
					*	*	15,600.0000 *	100.00 *
H5886	000	867TC	TAX	6.4804	1.5757-	12.9608		
H5886	000	067TC	TAX	190.4896	1.5757	380.9792		
				196.9700 *	*	393.9400 *		*

FIGURE 4

ACCOUNTS CHARGEABLE SHEET - EXAMPLE OF REVISION

SOUTHWESTERN BELL TELEPHONE COMPANY
ACCOUNTS CHARGEABLE

FORM SN-4C (1372)
(REVISED 9-73)

EST. REQ. NO. _____ EST. NO. 8259

AREA NO. (C & X) C2145 AREA NO. (R & M) _____

F.C.C. AUTHORIZATION REQ'D YES NO
UNDER CONSTRUCTION ENGINEERED BY _____ -TEL. CO.
CURRENTLY READY FOR SERVICE -W.E. CO.

SHEET 1 OF 1
DATE 5-15-72

SUB ACCOUNT DESCRIPTION	CODE	GROSS ADDITIONS	COST OF REMOVAL	PLANT RETIRED	SALVAGE	REUSED MATERIAL
		\$	\$	\$	\$	\$
B						
A						
S						
S						
P						
O						
W						
E						
R						
P						
B						
X						
TOTAL EXPENDITURES		(A) \$	(B) \$	(C) \$	(D) \$	(E) \$
GROSS ADDITIONS BY YEARS (PLANT ADDITIONS)		YEAR 19	YEAR 19	YEAR 19	YEAR 19	AMOUNT

SECTION 1 - HEADER DATA										ACTION CODE 1. NEW 2. CHANGE HEADER ONLY 3. CHANGE DETAIL DIS. 4. DELETE	SUMMARY OF ESTIMATED REQUIREMENTS			
CO. ID.	A	MO.	DAY	YR.	OFC. NO.	AUTH. NUMBER	FILE ADDRESS				GROSS EXPENDITURES (A + B)	\$		
29	3	05	15	72	12	08259	C2145	7-61333						
CD ID	LOCATION				RI	COMPL. DATE					PLANT RETIREMENTS (C)	\$		
38	39-72				E	75-80				NET REQUIREMENTS (A + B - D)	\$			
1										GROSS ADDITIONS (A)	\$			
											NET ADDITIONS (A - C)	\$		
											NET CAPITAL REQUIREMENTS (A + B - E)	\$		

CD ID	ADJ.	ACCOUNTING CLASSIFICATION				W.E. CO. BILLS				OTHER TELEPHONE CO. CHARGES				
		AREA NUMBER	MAIN ACCT.	CODE OR SUB ACCT.	LTR CD	MATERIAL COST OF EOPT.	LABOR INST. DIV. BILL.	REMAINDER EOPT. SPE., ETC.	TEL. CO. MAT'L.	PLANT LABOR & ASSOC. COSTS	TEL. CO. ENGR'NG & ASSOC. COSTS	SUNDRY & MISC. BILLS	INT. DUR. CONSTR.	TOTAL CHARGES
38	39-40	41-47	48-50	51-53	54-55	56-63	64-71	72-79						
4	CR	C2145		57	C	18,300.	3,800.	1,500.		400	800		300	25,100.
4	DR	C2145		57	C	20,200.	4,300.	1,600.		400	800		300	27,600.
4	CR	C2145		157	C	1,700.	400.	200.		50	75		30	2,955.
4	DR	C2145		157	C	1,850.	1,000.	300.		50	75		30	3,305.
4	CR	C2145		57	M	150.	9,200.	2,900.		150	250		100	13,750.
4	DR	C2145		57	M	200.	9,800.	3,300.		150	250		100	13,800.
4	CR	C2145		157	X		300.	50.						350.
4	DR	C2145		157	X		350.	100.						450.
4	CR	C2145		357	C	1,050.	650.	200.		50	75		30	2,055.
4	DR	C2145		357	C	1,100.	750.	200.		50	75		30	2,205.
4														
4														
4														
2	TOTAL									650	1200		460	47360.
3	CHANGE TOTAL									23,350.	16,200.	5,500.		

PREPARED BY: E.J. Burke
TEL. NO. 314-247-9991

EXPLANATION: To ADJUST ESTIMATED AMOUNTS INITIALLY FURNISHED
ADD FIRM CONTRACTS SUBSEQUENTLY RECEIVED.

FIGURE 5

ACCOUNTS CHARGEABLE SHEET - EXAMPLE OF REVISION

SOUTHWESTERN BELL TELEPHONE COMPANY
ACCOUNTS CHARGEABLE

FORM SN-4C (1372)
(REVISED 9-73)

EST. REQ. NO. _____ EST. NO. 8259

AREA NO. (C & X) C2145 AREA NO. (R & M) _____

F.C.C. AUTHORIZATION REQ'D YES NO

UNDER CONSTRUCTION ENGINEERED BY _____ -TEL. CO.

CURRENTLY READY FOR SERVICE -W.E. CO.

SHEET 1 OF 1

DATE 5-16-72

SUB ACCOUNT DESCRIPTION		CODE	GROSS ADDITIONS \$	COST OF REMOVAL \$	PLANT RETIRED \$	SALVAGE \$	REUSED MATERIAL \$
B							
A							
S							
P							
E							
R							
X							
TOTAL EXPENDITURES			(A) \$	(B) \$	(C) \$	(D) \$	(E) \$
GROSS ADDITIONS BY YEARS (PLANT ADDITIONS)			19	19	19	19	19

ESTIMATED COMPOSITION OF EXPENDITURES								SUMMARY OF ESTIMATED REQUIREMENTS					
ACCOUNT 725 - INPUT DATA FOR MASTER DISTRIBUTION FILE								GROSS EXPENDITURES (A + B) \$					
SECTION 1 - HEADER DATA								PLANT RETIREMENTS (C) \$					
CO. ID.	A C	MO.	DAY	YR.	OFC. NO.	AUTH. NUMBER	FILE ADDRESS CONTROL AREA	REQ. NO.	NET REQUIREMENTS (A + B - D) \$				
1-2	3	4-5	6-7	8-9	10-11	12-19	20-26	27-37					
29		<u>3</u>	<u>05</u>	<u>16</u>	<u>72</u>	<u>82</u>	<u>08259</u>	<u>C2145</u>	<u>7-6733</u>				
CD ID	LOCATION				RI	COMPL. DATE		GROSS ADDITIONS (A) \$					
38	39-72				73-74	75-80		NET ADDITIONS (A - C) \$					
1					E			NET CAPITAL REQUIREMENTS (A + B - E) \$					

SECTION 2 - DETAIL DISTRIBUTION										OTHER TELEPHONE CO. CHARGES					TOTAL CHARGES
CD ID	ADJ.	ACCOUNTING CLASSIFICATION			W.E. CO. BILLS			REMAINDER		TEL. CO. MAT'L.	PLANT LABOR & ASSOC. COSTS	TEL. CO. ENGR'NG & ASSOC. COSTS	SUNDRY & MISC. BILLS	INT. DUR. CONSTR.	
		AREA NUMBER	MAIN ACCT.	CODE OR SUB ACCT.	LTR CD	MATERIAL COST OF EQPT.	LABOR INST. DIV. BILL.	EQPT. SPE., ETC.							
38	39-40	41-47	48-50	51-53	54-55	56-63	64-71	72-79							
4	<u>CR</u>				<u>157</u>	<u>X</u>			<u>350.</u>						
4	<u>DR</u>				<u>57</u>	<u>X</u>			<u>350.</u>						
4															
4															
4															
4															
4															
4															
4															
4															
4															
4															
2	TOTAL														
3	CHANGE TOTAL														<u>12,000.</u>

EXPLANATION: TO CORRECT ACCOUNT CODE.

PREPARED BY: J. Blank
TEL. NO. 314-247-5991

FIGURE 6

TYPICAL ROUTE SHEET FOR REVISED SN-4C

E - 1B99.09 - E - St. Louis Area -
Revised Accounts Chargeable Sheets - Form SN4C

St. Louis _____ Date

Division Accounting Manager, Ladue
14 South 4th Street - Room 711C
St. Louis, Missouri 63102

Division Accounting Manager, St. Louis
14 South 4th Street - Room 711C
St. Louis, Missouri 63102

Attached are 3 copies of the Revised Accounts
Chargeable Sheets - Form SN4C's on Estimate E

Please arrange to forward two copies of the Revised
SN4C's to the Invoice Supervisor for distribution of Western
Electric Company billing in accordance with Account 725 billing
procedures.

Building and Equipment Engineer

Attached: Revised Accounts Chargeable Sheets - Form SN4C

MONTHLY SUMMARY OF ADJUSTMENTS - ACCOUNT 725

ENTIRE COMPANY #89-1

DATE 03/30/73

MONTHLY SUMMARY OF ADJUSTMENTS - ACCOUNT 725
PRIOR MONTHS CLEARANCE

COMPANY NAME SOUTHWESTERN BELL

AREA	ESTIMATE	ACCOUNT	CLASS C	MATERIAL	NEW MATERIAL	NEW PLUS TAX	N & C	PLUS TAX	TAX AMT
				.00	1.59	1.59		1.59	.00
H5886	00554	067TC			105.04	106.61		106.61	1.57
H5887	00554	067TC			81.47	82.69		82.69	1.22
H5888	00554	067TC			38.64CR	39.21CR		39.21CR	.57CR
				.00	147.87	150.09		150.09	2.22
H2543	00800	657TC			.01CR	.01CR		.01CR	.00
H2543	00800	657TC			.79CR	.79CR		.79CR	.00
				.00	.80CR	.80CR		.80CR	.00
H5214	00792	757TC			29.15	29.15		29.15	.00
				.00	29.15	29.15		29.15	.00
H5886	00554	867TC			105.04CR	106.61CR		106.61CR	1.57CR
H5887	00554	867TC			81.47CR	82.69CR		82.69CR	1.22CR
H5888	00554	867TC			2.24CR	2.27CR		2.27CR	.03CR
				.00	188.75CR	191.57CR		191.57CR	2.82CR
H5214	00792	057TX			19.39CR	19.39CR		19.39CR	.00
H5214	00792	757TX			43.07	43.07		43.07	.00
				.00	23.68	23.68		23.68	.00
				.00	.00	.00		.00	.00