

- \*\* Forms SW-2680, SW-2681, SW2681A and SW-2681T all have a retention period of 10 years according to the August 1994 Operating Practice 47. Therefore, all backup documentation associated with these forms must also be retained the 10 year period.
3. Evaluates the accuracy of units data and performs a reasonableness check of amounts to be billed for each billing period. This is done by reviewing the monthly data that is to be sent to the Manager-Affiliate Billing and copies of the bills (affiliate billing detail) when they are received.
  4. Advises the Manager-Affiliate Billing in writing of early contract termination, renegotiation of terms, or changes in Contract Administrator prior to the 1st workday of the month in which billing (for the services) would normally occur.
  5. Coordinates with the Manager-Affiliate Billing and the appropriate affiliate to resolve billing and payment problems.

#### **Manager-Affiliate Billing**

1. Analyzes and edits all forms.
2. Prepares and issues bills for each affiliate for which contract billing is applicable. Includes late payment charges, if applicable.

3. Prepares journalization for billed amounts.
4. Generates affiliate billing summaries and various related monthly reports.
5. Provides billing details to Contract Administrators via copies of Bills and Summary Reports.
6. Coordinates with Area Manager-Affiliate Services, Area Manager-Affiliate Transactions and/or Contract Administrator to ensure accurate and timely billing.

**Area Manager-Affiliate Transactions**

1. Coordinates with Area Manager-Affiliate Services, Contract Administrators and the Manager-Affiliate Billing to develop methods and procedures for the affiliate billing.
2. Administers accounting methods for the Affiliate Billing Systems.

## BILLING INFORMATION

### Contract Information

The Contract Administrator is responsible for the preparation of Form SW-2680 which must be completed after receiving an approved and signed pricing addendum from Manager-Affiliate Services. Instructions for completing this form and an exhibit of this form are in Sections III and IV. The completed Form SW-2680 and the pricing addendum should be forwarded to the Manager-Affiliate Billing, One Bell Center, 38-S-3, no later than the first workday of the month in which billing is to begin. One SW-2680 must be prepared for each contract schedule and addendum. Form SW-2680 must be prepared and submitted before Forms SW-2681 and SW-2681T can be processed. Instructions for completing forms SW-2681 & SW-2681T and exhibits of these forms are in Sections V and VI.

### Revenue Distribution

Billed amounts are journalized as revenue or income rather than a reduction in expense. The revenue or income is distributed in the same manner as the expense was incurred. For example, if all of a service is performed in one state, all the revenue or income are distributed back to that state. In addition, related revenue and income for GHQ expenses incurred while providing a service is prorated back to the states using the same percentages used for the expense prorate. Revenue and income are journalized in the state in which the expenses are journalized. Revenue and income are journalized to the State

Location Code and the Responsibility Code of the appropriate Market Area Vice President(s).

The Contract Administrator must indicate the appropriate revenue or income distribution on Form SW-2680 for each schedule and addendum.

Income from the Furniture lease addenda is credited to Account 7360, Other Nonoperating Income, Miscellaneous Income. Revenue from floor space lease addenda is journalized to Account 5240.21, Rent Revenue-Land and Space in Buildings. All other revenue is journalized to Account 5264.29, Other Incidental Regulated Revenue-Interstate-Miscellaneous, to the appropriate company subaccount.

#### **Units Data**

The Contract Administrator must provide units data or nothing to report (NTR) on Form SW-2681 (on a positive basis.) to the Manager-Affiliate Billing, One Bell Center, 38-S-3, by the fifteenth calendar day of the month following that in which service was provided.

#### **Cancellation**

If it is necessary to cancel billing because of early termination of a contract schedule and/or addendum, the Contract Administrator must advise the Manager-Affiliate Billing in writing by the first workday of the month in which the last bill is to be rendered. (Fill out bottom portion of SW-2680 and mail to Manager-Affiliate Billing, OBC, 38-S-3.)

### **Changes**

When changes are made in the contract terms that affect billing or when a contract is renewed, a new Form SW-2680 must be submitted to the Manager-Affiliate Billing by the first workday following the month in which the new addendum becomes effective. All changes to addenda must be approved and signed by representatives of SWBT and the affiliate for which the contract is applicable.

When the Contract Administrator's responsibilities are transferred (because of personnel changes, reorganization, etc.), the new or existing Contract Administrator must inform the Manager-Affiliate Billing in writing as soon as the transfer is effective. (Fill out bottom portion of SW-2680 and mail to Manager-Affiliate Billing, OBC, 38-S-3.) Forms signed by one other than the Contract Administrator on record will not be processed without said notice.

### **AFFILIATE BILLS**

#### **Bills**

The monthly bills sent to the affiliates contain four sections. They are:

- 1) The Summary of Bill Payment which is a summary of the amounts billed and payments made for the current month. (See Section II, Page 9.)

- 2) The monthly bill which contains the total current monthly charges plus any adjustments made the current month for each schedule and addendum.  
(See Section II, Page 10.)
- 3) The year-to-date statement which reflects charges through the current month (See Section II, Page 11). The totals are based on services performed January through December which appear on bills dated February through January.
- 4) The Billing Detail and Billing Adjustment Detail statement which reflects the current month billing of units, the unit price and total for each item billed and displays the month adjusted if the units are applicable to a previous month. (See Section II, Page 12.)

**NOTE:** If the affiliate requires data other than the billing detail referred to above, the Contract Administrator makes the necessary arrangements and forwards the data directly to the affiliate.

SOUTHWESTERN BELL TELEPHONE  
SUMMARY OF BILLING CHARGES  
SBC Asset Management, Inc.  
April 23, 1996

SUMMARY OF BILLING CHARGES

1. Balance Due From Previous Month	5,121.00
2. Payments Received	5,121.00
3. Outstanding Balance (L.1 - L.2)	.00
4. Current Charges	2,402.28
5. Federal, State And Local Taxes	29.56
6. Total Current Billing (L.4 + L.5)	2,431.84
7. Late Payment Charges	.00
8. Balance Due (L.3 + L.6 + L.7)	2,431.84

SUMMARY OF JOURNALIZATION

A. Current Month Billing (L.6 + L.7)	2,431.84
B. Current Month Accrual (Current Month Billing Less Adjustments to Prior Month Billing)	2,523.08
C. Reversal Of March Accrual	4,932.04
D. Net Monthly Total (A + B - C)	22.88

**For  
Illustrative  
Purposes  
Only**

SOUTHWESTERN BELL TELEPHONE

Remit payment to:  
Southwestern Bell Telephone  
One Bell Center, 38-R-7  
St. Louis, MO 63101-3099  
Attn: Dist. Mgr.-State Reg. Issues

April 23, 1996  
Account 1190.15  
Number C8046200  
Page 01

Mr. Michael Edelmann  
President  
SBC Asset Management, Inc.  
Suite 400  
425 Woods Mill Road, South  
St. Louis, MO 63017

For services provided and adjustments applied under contract  
during the month of March 1996

SCHEDULE/ ADDENDUM NUMBER	SCHEDULE/ADDENDUM TITLE	ADDENDUM AMOUNT	SCHEDULE AMOUNT
002	Benefit Administration Services		
002007	Human Resource Administrative Support	366.00	
002009	Staffing Administration Support	71.25	
	Total		439.25
017	Official Communications Services		
017004	Official Directory Services	30.00	
	Sales/Use taxes	2.06	
	Total		32.06
037	Interlata Communications Svcs.		
037001	SWETH Message Charge	866.03	
	Federal taxes	25.99	
	Sales/Use taxes	1.51	
	Total		893.53
053	Ad Valorem Services		
053001	Ad Valorem Tax Services	731.00	
	Total		731.00
099	Concession		
099001	Concession	336.00	
	Total		336.00
			2,431.84
Current month charges due May 22, 1996			

Payments received after payment due date are subject to late payment penalty

**For  
Illustrative  
Purposes  
Only**

SOUTHWESTERN BELL TELEPHONE

SBC Asset Management, Inc.

Total Charges-  
 Year To Date  
 Page 01

For services provided and adjustments applied under contract  
 as of March 1996 journalized thru April 1996.

SCHEDULE/ ADDENDUM NUMBER	SCHEDULE/ADDENDUM TITLE	ADDENDUM AMOUNT	SCHEDULE AMOUNT
002	Benefit Administration Services		
002007	Human Resource Administrative Support	1,001.50	
002009	Staffing Administration Support	71.25	
	TOTAL		1,072.75
019	Administrative Services		
019001	Reproduction Services	1,269.30	
	Sales/Use taxes	24.82	
	TOTAL		1,294.12
017	Official Communications Services		
017004	Official Directory Services	90.00	
017005	Tele-Conference Services	180.00	
	Sales/Use taxes	6.18	
	TOTAL		276.18
037	Interlata Communications Svcs.		
037001	SWETN Message Charge	2,717.26	
	Federal taxes	81.51	
	Sales/Use taxes	7.49	
	TOTAL		2,806.26
042	Legal Services		
042001	Legal Services	2,817.50	
	TOTAL		2,817.50
053	Ad Valorem Services		
053001	Ad Valorem Tax Services	731.00	
	TOTAL		731.00
099	Concession		
099001	Concession	1,008.00	
	TOTAL		1,008.00
	Late Payment Charges		.00
	Total Charges		10,005.81

**For  
 Illustrative  
 Purposes  
 Only**

SOUTHWESTERN BELL TELEPHONE

Billing detail and billing adjustment detail for SBC Asset Management, Inc.  
 For services provided and adjustments applied in March 1996  
 Journalized in April 1996

April 23, 1996  
 Account 1190.15  
 Page 1

CONTRACT SCHEDULE	NO. OF UNITS	PRICE PER UNIT	DESCRIPTION	MONTH ADJUSTED	AMOUNT	TOTAL CONTRACT
002007	1.5	52.00	Per Hour Clerical		78.00	
	0.25	88.00	Per Hour Secretary		14.50	
	2.25	88.00	Per Hour 1st Level		198.00	
	0.5	100.00	Per Hour 2nd Level		50.00	
	0.25	110.00	Per Hour 3rd Level		27.50	
			Total 002007			368.00
002009	0.75	95.00	Per Hour First Level		71.25	
			Total 002009			71.25
017004	40	0.75	Per Station Per Month Official Directory		30.00	
			Sales/Use Taxes		2.08	
			Total 017004			32.08
037001	-1,112	0.075	Per Minute SMETN Message Charge-Domestic	Feb '96	-83.40	
	12,579	0.075	Per Minute SMETN Message Charge-Domestic		943.43	
	-3	1.50	Per Minute SMETN Message Charge-Internat'l	Feb '96	-4.50	
	7	1.50	Per Minute SMETN Message Charge-Internat'l		10.50	
			Federal Tax		25.99	
			Sales/Use Taxes		1.51	
			Total 037001			893.53
053001	10.75	68.00	Per Hour Ad Valorem Tax Service		731.00	
			Total 053001			731.00
099001	14	24.00	Per Concession of Buyer's Empls. Phone Bills		336.00	
			Total 099001			336.00
			Current Month Charges			2,519.74
			Total Adjustments			-87.90
				February '96	-87.90	
				Total Adjustments 1996		-87.90

Questions concerning detail should be directed to the appropriate contract administrator assigned to the contract schedule.

**For  
 Illustrative  
 Purposes  
 Only**

**Instruction for Preparation of Form SW-2680**

**AFFILIATE BILLING DATA**

- A) Enter the three-digit schedule and the three-digit addendum number, e.g., 017-004.
- B) Enter the schedule title, e.g., Official Communications Services.
- C) Enter the addendum title, e.g., Official Directory Services.
- D) Enter the date the prices on the attached pricing addendum are effective in the "from" date space (month services will begin) and the date through which the prices will be effective in the "to" space (normally 12/31 of the current year). Note: The date the price(s) are effective is not necessarily the date the pricing addendum was signed by the Affiliate or Area Manager-Affiliate Services.
- E) Place an X on the line in front of each affiliate that will be affected by the attached addenda/addendum. Spaces have been provided for affiliates that may be added after the form is introduced. One Form SW-2680 may be prepared with several affiliates marked and the pricing addenda for each of the appropriate affiliates attached.
- F) Enter the percent of the billing to be distributed to each state and/or GHQ if the distribution is to be a fixed distribution, e.g., 11% Arkansas, 13% Kansas, 20% Missouri, 15% Oklahoma, 30% Texas, and 11% GHQ, or nothing to the states and 100% GHQ. If a percent is entered in the GHQ space.

the proper prorate type percentage must be entered, e.g., 100% A5, or 50% AS and 50% AY.\* A space has been provided for a prorate type different than those shown. If the billed amounts are to be distributed to the states only, as shown on the SW-2681, entries in this area are not necessary. Refer to Section IV, Pages 17 thru 21, for more detailed information.

- G) Enter the percent of the billing to be distributed to each state and/or Northern Region (NR) if the distribution is to be a fixed distribution, e.g., 11% Arkansas, 26% Kansas, 30% Missouri, 20% Oklahoma, and 24% NR, or nothing to the states and 100% NR. If a percent is entered in the NR space, the proper prorate type percentage must be entered, e.g., 100% A5, or 50% AS and 50% AY.\* A space has been provided for a prorate type different than those shown. If the billed amounts are to be distributed to the states only, as shown on the SW-2681, entries in this area are not necessary. Refer to Section IV, Pages 17 thru 21, for more detailed information.

- \* The Prorate Type is determined by identifying the Job Function Code of the person performing the service, then locating the correct Main Account associated with this Function Code. **(These codes can be found in the SATRN -- Account and Expenditure Dimension Guide.)** After Main Account is determined, locate the appropriate Prorate Type Table (Section IV, pages 22 & 23) and match the proper Prorate Type applicable to the Main Account.

- H) The Contract Administrator should enter the date, his/her title, telephone number, address and then sign on the signature line.
  
- I) This section must be filled out whenever there has been a Contract Administrator change or a contract cancellation.
  
- \*\* A copy of the current pricing addenda/addendum must be attached to the completed SW2680. Forward to the Manager-Affiliate Billing, One Bell Center, 38-S-3.



# AFFILIATE BILLING DATA

Retain 10 Years, until \_\_\_\_\_

**NOTE: Attach copy of the current signed contract and pricing addendum.**

SCHEDULE AND ADDENDUM NUMBER \_\_\_\_\_ A \_\_\_\_\_

SCHEDULE TITLE \_\_\_\_\_ B \_\_\_\_\_

ADDENDUM TITLE \_\_\_\_\_ C \_\_\_\_\_

CONTRACT PERIOD FROM \_\_\_\_\_ D \_\_\_\_\_ TO \_\_\_\_\_

(MONTH SERVICES WILL BEGIN)

- E AFFILIATE TO BE BILLED
- \_\_\_\_\_ (150) BELL COMMUNICATIONS RESEARCH, INC. (BCR)
  - \_\_\_\_\_ (200) SBC ASSET MANAGEMENT, INC. (AMI)
  - \_\_\_\_\_ (250) SBC CENTER FOR LEARNING (CFL)
  - \_\_\_\_\_ (300) SB COMMUNICATIONS SERVICES, INC. (SBCS)
  - \_\_\_\_\_ (400) SOUTHWESTERN BELL TECHNOLOGY RESOURCES, INC. (TRI)
  - \_\_\_\_\_ (500) SBC MANAGEMENT SERVICES, INC. (MSI)
  - \_\_\_\_\_ (575) SBC MEDIA VENTURES, INC. (SBMV)
  - \_\_\_\_\_ (600) SBC SERVICES, INC. (SBS)
  - \_\_\_\_\_ (625) SOUTHWESTERN BELL MESSAGING SERVICES, INC. (SMSI)
  - \_\_\_\_\_ (660) SBC INTERNATIONAL, INC. (SBCI)
  - \_\_\_\_\_ (700) SOUTHWESTERN BELL MOBILE SYSTEMS, INC. (SBMS)
  - \_\_\_\_\_ (725) SB COMMUNICATIONS, INC. (SWBC)
  - \_\_\_\_\_ (750) SOUTHWESTERN BELL PUBLICATIONS, INC. (SBP)
  - \_\_\_\_\_ (775) SOUTHWESTERN BELL VIDEO SERVICES, INC. (VID)
  - \_\_\_\_\_ (800) SOUTHWESTERN BELL YELLOW PAGES, INC. (SBYP)
  - \_\_\_\_\_ (900) SOUTHWESTERN BELL TELECOMMUNICATIONS, INC. (SWT)

### DISTRIBUTION OF INCOME AND REVENUE:

GHQ

F Enter percentages for Fixed Distribution to One or More States or One or More States and GHQ or GHQ Only:

Arkansas \_\_\_\_\_ % Kansas \_\_\_\_\_ % Missouri \_\_\_\_\_ % Oklahoma \_\_\_\_\_ % Texas \_\_\_\_\_ % GHQ \_\_\_\_\_ %

Enter GHQ Prorate Percentage(s) A5 \_\_\_\_\_ %  
A6 \_\_\_\_\_ %  
AY \_\_\_\_\_ %  
\_\_\_\_\_ %  
\_\_\_\_\_ %

G NORTHERN REGION (NR) (LOCATION CODES AA0170 AND AA5002 ONLY)

Enter percentages for Fixed Distribution to One or More States or One or More States and Northern Region (NR) or Northern Region (NR) Only:

Arkansas \_\_\_\_\_ % Kansas \_\_\_\_\_ % Missouri \_\_\_\_\_ % Oklahoma \_\_\_\_\_ % NR \_\_\_\_\_ %

Enter NR Prorate Percentage(s) A5 \_\_\_\_\_ %  
A6 \_\_\_\_\_ %  
AY \_\_\_\_\_ %  
\_\_\_\_\_ %  
\_\_\_\_\_ %

H APPROVED BY (SIGNATURE): \_\_\_\_\_ DATE \_\_\_\_\_

CONTRACT ADMINISTRATOR \_\_\_\_\_

TITLE \_\_\_\_\_ TELEPHONE NUMBER \_\_\_\_\_

ADDRESS \_\_\_\_\_

I  CONTRACT ADMINISTRATOR CHANGE NAME \_\_\_\_\_ DATE EFFECTIVE \_\_\_\_\_

TITLE \_\_\_\_\_ PHONE NUMBER \_\_\_\_\_

ADDRESS \_\_\_\_\_

- THE SCHEDULE AND ADDENDUM LISTED ABOVE:
- WILL NOT BE RENEWED IN \_\_\_\_\_ (YEAR)
  - IS CANCELLED - EFFECTIVE DATE \_\_\_\_\_
  - EXPLANATION ATTACHED

\_\_\_\_\_  
SIGNATURE & TITLE

FOR INTERNAL USE ONLY  
 Official File Copy, If Checked in Red

## REVENUE AND INCOME DISTRIBUTION

### State or GHQ and State or Northern Region (NR)

Revenue and income generated from services provided by a state are journalized in the state in which the corresponding expense was journalized. Revenue and income are also prorated back to the states in the same manner in which the expense was prorated. If GHQ or NR costs were included in the cost study to determine the price, a proportionate amount of the revenue and income must be designated as GHQ or NR and prorated back to the states in which the costs were booked. When services are performed by states and GHQ or by states and NR, several circumstances could arise that dictate different ways of handling the revenue.

Separate sections are provided on Forms SW-2680 to report revenue distribution for GHQ or NR. Only employees of the Northern Region with location codes of AA0170 and AA5002 should report revenue distribution under the NR section. This is to ensure that the revenue for GHQ and NR are prorated in the proper manner.

### Data Provision

The Contract Administrator must review each contract schedule and addendum and determine the correct and appropriate revenue distribution.

This information must be provided to the Manager-Affiliate Billing, One Bell Center, 38-S-3, on Form SW-2680 for use in journalizing billed amounts.

The Contract Administrator must categorize each contract schedule and addendum by the section(s) providing the service and determine which of the following situations applies to each service:

Situation 1) One state

If the work is performed in one state, or the expenses are to be absorbed by one state, then the units must be reported in the same manner. All revenue generated goes back to that state. Revenue distribution is not necessary.

Situation 2) More than one state

If the work is performed in more than one state, or the expenses are to be absorbed by more than one state, then the units must be reported in the same manner.

- a) Flat Rate per billing period - percent to journalize in each state must be determined. Revenue and income distribution is necessary.

Complete the revenue and income distribution\* part of the Form SW-2680.

- A copy of the study or logic that establishes the revenue distribution must be attached to the SW-2680.

- b) Flat Rate per unit - revenue that goes to each state can be determined by the price per unit and the number of units provided by each state. Revenue and income distribution is not necessary. Do not complete the revenue and income distribution part of the Form SW-2680.

Situation 3) GHQ only or NR only

If the work is performed in GHQ or NR, or if the expenses are to be absorbed by GHQ or NR, then the units must be reported in the same manner. All revenue and income must be properly prorated back to the states. The GHQ or NR prorate types and the percent of revenue and income to be prorated using each prorate type must be determined for revenue and income distribution. \* Complete the appropriate revenue and income distribution part of the Form SW-2680.

Situation 4) States(s) and GHQ or State(s) and NR

If the work is performed in GHQ or NR and one or more states, or if the expenses are to be absorbed by GHQ or NR and one or more states, then the units must be reported in the same manner.

- a) Separate Prices (flat rate per unit or billing period) - revenue or income can be separately identified because prices are separately identified on the contract schedule and addendum; the states(s) and

GHQ or the state(s) and NR receive their appropriate revenue and income. Only the GHQ or NR prorate type and the percent of revenue and income to be prorated must be determined for revenue and income distribution. \* Complete the revenue and income distribution part of the Form SW-2680.

b) One Price

- 1) Units data individually identified - same as situation 4A
- 2) Units data not individually identified - determine (1) the percent of revenue or income each state receives and (2) the percent of revenue or income designated GHQ or NR, the prorate type(s), and the percent of revenue and income to be prorated using each prorate type. Complete the revenue and income distribution part of the form.

\* A copy of the study or logic that establishes the revenue distribution must be attached to the SW-2680.

\*\* If the manner in which the revenue or income is to be disbursed is not known, contact your cost studies representative. They have agreed to help each Contract Administrator determine an equitable revenue and income split.

The GHQ and NR Prorate Type Tables identify the GHQ and NR prorate types associated with the departmental expense accounts. (See Pages 22 and 23, respectively.)

**GHQ PRORATE TYPE TABLE**

<b>PRORATE TYPE</b>	<b>AA</b>	<b>AB</b>	<b>AI</b>	<b>AO</b>	<b>AP</b>	<b>AQ</b>
<b>MAIN</b>	1320	6110,6120	6210,6220	6311	6341	6351
<b>ACCOUNT</b>		6115,6122 6116,6123 6124	6212,6230 6215,6232			

<b>PRORATE TYPE</b>	<b>AR</b>	<b>AS</b>	<b>AT</b>	<b>AU</b>	<b>AV</b>	<b>AW</b>
<b>MAIN</b>	6362	6411	6421	6422	6423	6424
<b>ACCOUNT</b>						

<b>PRORATE TYPE</b>	<b>AX</b>	<b>AY</b>	<b>AZ</b>	<b>A1</b>	<b>A2</b>	<b>A3</b>
<b>MAIN</b>	6426	6511,6512	6531,6534	6611	6621	6622
<b>ACCOUNT</b>			6532,6535 6533	6612 6613		

<b>PRORATE TYPE</b>	<b>A4</b>	<b>A5, A9</b>	<b>A6</b>	<b>A7</b>
<b>MAIN</b>	6623	6711,6724	6726	7370
<b>ACCOUNT</b>		6712,6725 6721,6727 6722,6728 6723,7360		

**NR PRORATE TYPE TABLE**

<b>PRORATE TYPE</b>	<b>AA</b>	<b>AB</b>	<b>AI</b>	<b>AO</b>	<b>AP</b>	<b>AQ</b>
<b>MAIN ACCOUNT</b>	1320	6110,6120 6115,6122 6116,6123 6124	6210,6220 6212,6230 6215,6232	6311	6341	6351

<b>PRORATE TYPE</b>	<b>AR</b>	<b>AS</b>	<b>AT</b>	<b>AU</b>	<b>AV</b>	<b>AW</b>
<b>MAIN ACCOUNT</b>	6362	6411	6421	6422	6423	6424

<b>PRORATE TYPE</b>	<b>AX</b>	<b>AY</b>	<b>AZ</b>	<b>A1</b>	<b>A2</b>	<b>A3</b>
<b>MAIN ACCOUNT</b>	6426	6511,6512	6531,6534 6532,6535 6533	6611 6612 6613	6621	6622

<b>PRORATE TYPE</b>	<b>A4</b>	<b>A5, A9</b>	<b>A6</b>	<b>A7</b>
<b>MAIN ACCOUNT</b>	6623	6711,6724 6712,6725 6721,6727 6722,6728 6723,7360	6726	7370

## MONTHLY UNITS DATA REPORTING

### Data Provision

The Contract Administrator is responsible for tracking and providing units data. Units data must be provided on Form SW-2681 to the Manager-Affiliate Billing, One Bell Center, 38-S-3, each month for determining billable amounts. The Contract Administrator may choose to develop a mechanized Form SW-2681 which does not follow the format of the official form exactly. These will be acceptable if the form is labeled SW-2681 and all of the necessary information is present. Form SW-2681 must be received by the Manager-Affiliate Billing no later than the fifteenth calendar day of the month following the month in which the service was provided. If the fifteenth calendar day falls on a weekend, Form SW-2681 must be received by the Manager-Affiliate Billing no later than the Monday following the fifteenth.

Form SW-2681 cannot be prepared and submitted until a Form SW-2680 has been submitted for the addendum.

### Positive Reporting

Form SW-2681 must be provided by the billing due date even if there are no billing units to report for a specific month. The affiliate, schedule, and addendum numbers must be on the form with a statement of "NOTHING TO REPORT" or zeroes entered in the Units Provided field.

### **Data Estimation/Adjustments**

If it is necessary to estimate units data, the Contract Administrator submits the estimate on Form SW-2681. The Contract Administrator is responsible for tracking actual versus estimated units and adjusting the next month's units to reflect any differences. The adjustment is made by submitting another Form SW-2681 (using original billing month) indicating additional charges or a credit for overestimated charges. Put a minus (-) or a plus (+) in front of the number of units. This indicates that you are subtracting from or adding to what was previously billed for that affiliate. The word 'ADJUSTMENT' must be on top of SW-2681.

\*\* For audit purposes - an explanation for all adjustments must be included on/or attached to the appropriate SW-2681.

### **Nonrecurring Charges or Special Charges**

Form SW-2681 is also used to report the billing of nonrecurring (special) charges. For instance, travel expenses incurred while providing service, unforeseen additional one-time expenses, etc. These charges must be entered in the boxed in area at the bottom of the Form SW-2681 (see Page 28, H).

A Job Function Code (JFC) must be entered in the JFC field. The JFC should be that of the person performing the service or in effect related to that service. Only one JFC per special charge can be entered. The main account must be entered in the proper field. Note: The main account that is associated with a JFC may be found in the SATRN Account and Expenditure Dimension Guide.

**Instructions for Preparation of Form SW-2681, AFFILIATE BILLING DATA - MONTHLY UNITS**

- A) Enter the month and year the service(s) were performed, e.g., May 1996 for services provided in May to appear on bills dated June 1996. If the SW-2681 is being prepared for an adjustment, enter the month and year the service was performed or reported to have been performed. Write 'ADJUSTMENT' next to the month and year.

Note: Only one month can be reported in this field.

- B) Enter the appropriate schedule and addendum number you are reporting, e.g., 017-004 which is Official Communications Services (Schedule 017), Official Directory Services (Addendum 004).
- C) For audit purposes, an explanation for all adjustments must be included on/or attached to the appropriate SW2681's.
- D) Enter the affiliate number for which units are being reported, e.g., 200 would be SBC Asset Management, Inc. If this form is being used to report the monthly units used or the same item or several companies, enter the schedule and addendum number, e.g., 017-004 in B, and then enter the affiliate numbers, e.g., 200, 500, etc., in the affiliate number spaces.
- E) Enter the unit price of the item for which the usage is being reported.

- F) Enter the unit description of item for which usage is being reported, e.g.,  
Line Items-Stock Forms.
- G) Enter the number of units billable by each section, e.g., 3 GHQ, or 3 KS, 2  
MO, 1 TX. If you are reporting an adjustment, put a minus (-) or a plus (+)  
in front of the number of units. This indicates that you are subtracting  
from or adding to what was previously billed for that affiliate.
- H) This section has been provided on the SW-2681 to be used for special  
charges. Enter the affiliate number for whom the special charge applies,  
the dollar amount, Main Account and JFC, and a description of the  
special charge. Enter GHQ, NR or the appropriate state in the Section  
space. If the income and revenue distribution is to be the same for the  
special charge as the distribution for the other items in the schedule and  
addendum, place an X in the "Same Revenue Distribution box." If the  
distribution is to be different, use the appropriate Income and Revenue  
Distribution section provided below the special charge section. The  
preparation of this section is the same as for the Income and Revenue  
Distribution section of the Form SW-2680, Affiliate Billing Data (Section III,  
Pages 13 and 14, Instructions F and G).
- I) The Contract Administrator should enter his/her title, the date and then  
sign on the signature line.
- \*\* Forward the completed SW-2681 to the Manager-Affiliate Billing, One Bell  
Center, 38-S-3, by the appropriate due date on the current Affiliate Billing  
contract schedule.