

filed electronically in docket office on 11/26/12

**BEFORE THE TENNESSEE REGULATORY AUTHORITY
NASHVILLE, TENNESSEE**

IN RE:	)	
	)	
APPLICATION OF BRISTOL TENNESSEE	)	
ESSENTIAL SERVICES TO EXPAND ITS	)	DOCKET NO. 12-00060
CERTIFICATE OF CONVENIENCE AND	)	
NECESSITY TO PROVIDE COMPETING	)	
TELECOMMUNICATIONS SERVICES	)	
STATEWIDE	)	

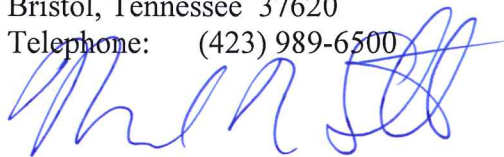
**SECOND SUPPLEMENTAL RESPONSES OF BRISTOL TENNESSEE ESSENTIAL
SERVICES TO
DISCOVERY REQUESTS OF
UNITED TELEPHONE SOUTHEAST LLC**

In accordance with the November 15 status conference in this Docket, Bristol Tennessee Essential Services ("BTES") respectfully submits a copy of the Cost Allocation Manual (or "CAM") audit workpapers for BTES' 2010 CAM audit as its second supplemental response to BTES' original responses to the discovery requests of United Telephone Southeast LLC ("CenturyLink") which were filed in this Docket on October 5, 2012.

In lieu of submitting certain documents under the Protective Order, BTES has redacted employee names from certain of these records but has retained the associated financial information in the produced documents.

Respectfully submitted,

C. THOMAS DAVENPORT, JR.
640 State Street
Bristol, Tennessee 37620
Telephone: (423) 989-6500



Mark W. Smith
MILLER & MARTIN PLLC
832 Georgia Avenue, Suite 1000
Chattanooga, Tennessee 37402
Telephone: (423) 785-8357
Facsimile: (423) 321-1527
msmith@millermartin.com

Attorneys for: Bristol Tennessee Essential Services

CERTIFICATE OF SERVICE

I hereby certify that a true and correct electronic copy has been forwarded via e-mail to the following on this the 20th day of November, 2012.

Charles B. Welch, Jr., Esq.
Farris Mathews Bobango, PLC
300 Historic Castner-Knott Building
618 Church Street
Nashville, Tennessee 37219

Zsuzsanna E. Benedek, Esq.
Senior Attorney
CenturyLink
240 North Third Street, Suite 300
Harrisburg, Pennsylvania 17101

Misty Smith Kelley, Esq.
Baker, Donelson, Bearman, Caldwell &
Berkowitz, PC
1800 Republic Centre
633 Chestnut Street
Chattanooga, Tennessee 37450

A handwritten signature in blue ink, appearing to be "M. S. K.", is written above a horizontal line.

Mark Smith

From: Hal Novak [halnovak@whnconsulting.com]
Sent: Tuesday, December 28, 2010 10:08 PM
To: McVey, Lola
Subject: 2010 CAM Audit Workpapers
Attachments: WHN A+G Workpapers.pdf; WHN Allocator Calculations.pdf; WHN Calculation of Adjusting Entries.pdf; WHN Labor Allocations.pdf; WHN Calculation of Vehicles Allocations.pdf

Lola -

Attached are the audit workpapers. Let me know if you have any questions.

Hal Novak, CPA
WHN CONSULTING
www.whnconsulting.com

Phone: 713-298-1760; Fax: 615-301-3962

Description: A&G Cable-Tele Journal Entries

R-1-7.00

Date: January 2010 Entered By: JE:

Item ID	R-Acct	Acct	Amount	Title	
Misc 00	926.70	123.10	\$2,868.44	General Allocator Cable Isp	
Misc 00	228.65	921.65	\$2,868.44	General Allocator Cable Isp	
Misc 00	228.75	921.75	\$1,406.05	General Allocator Telephone	
Misc 00	926.70	123.11	\$1,406.05	General Allocator Telephone	
Misc 00	926.70	123.10	\$11,620.18	Employee Hours Cable Isp	
Misc 00	228.65	921.65	\$11,620.18	Employee Hours Cable Isp	
Misc 00	228.75	921.75	\$5,684.97	Employee Hours Telephone	
Misc 00	926.70	123.11	\$5,684.97	Employee Hours Telephone	
Misc 00	926.70	123.10	\$21,850.57	Services Cable Isp	
Misc 00	228.65	921.65	\$21,850.57	Services Cable Isp	
Misc 00	228.75	921.75	\$8,180.95	Services Telephone	
Misc 00	926.70	123.11	\$8,180.95	Services Telephone	
Misc 00	926.70	123.10	\$312.85	Plant in Service Cable Isp	
Misc 00	228.65	921.65	\$312.85	Plant in Service Cable Isp	
Misc 00	228.75	921.75	\$56.15	Plant in Service Telephone	
Misc 00	926.70	123.11	\$56.15	Plant in Service Telephone	
Misc 00	926.70	123.10		Substation Allocator	
Misc 00	228.65	921.65		Substation Allocator	
Misc 00	228.75	921.75		Substation Allocator	
Misc 00	926.70	123.11	\$103,960.32	Substation Allocator	

Auditor's Notes:

This schedule was created by the auditor. Verify that these entries were made.

Bristol Tennessee Essential Services
Total Shared Expenses
January 2010

R-1-7.01

Item	Total Amount	Electric	Cable & Internet	Telephone
Administrative Expenses	\$96,061.62	\$65,049.26	\$21,698.17	\$9,314.19
Building Rent	20,384.46	17,319.35	2,056.87	1,008.24
Billing Expenses	31,154.00	18,273.22	9,371.90	3,508.88
Insurance Expenses	26,717.35	21,695.43	3,525.09	1,496.82
Total	\$174,317.43	\$122,337.27	\$36,652.04	\$15,328.13

General Allocator:

Administrative Expense	-\$3,981.72	-\$3,383.01	-\$401.77	-\$196.94
Building Rent	20,384.46	17,319.35	2,056.87	1,008.24
Billing Expense	0.00	0.00	0.00	0.00
Insurance	12,024.69	10,216.60	1,213.34	594.75
Total	\$28,427.43	\$24,152.94	\$2,868.44	\$1,406.05

Employee Hours Allocator:

Administrative Expense	\$62,383.54	\$46,343.10	\$10,770.94	\$5,269.50
Building Rent	0.00	0.00	0.00	0.00
Billing Expense	0.00	0.00	0.00	0.00
Insurance	4,918.66	3,653.94	849.24	415.48
Total	\$67,302.20	\$49,997.04	\$11,620.18	\$5,684.97

Services Allocator:

Administrative Expense	\$37,659.80	\$22,089.17	\$11,329.00	\$4,241.63
Building Rent	0.00	0.00	0.00	0.00
Billing Expense	31,154.00	18,273.22	9,371.90	3,508.88
Insurance	3,821.73	2,241.62	1,149.67	430.44
Total	\$72,635.53	\$42,604.01	\$21,850.57	\$8,180.95

Plant in Service Allocator:

Administrative Expense	\$0.00	\$0.00	\$0.00	\$0.00
Building Rent	0.00	0.00	0.00	0.00
Billing Expense	0.00	0.00	0.00	0.00
Insurance	5,952.27	5,583.28	312.85	56.15
Total	\$5,952.27	\$5,583.28	\$312.85	\$56.15

Auditor's Notes:

** Not included in journal entry -- Included in a separate year-end journal entry.

Bristol Tennessee Essential Services
Administrative Expenses
January 2010

R-1-7.02

Item	Account	Allocator	Total Amount	Electric Percentage	Electric Amount	Cable & Internet Percentage	Cable & Internet Amount	Telephone Percentage	Telephone Amount
Audit Expense	923.20	General	\$0.00	84.96% A/	\$0.00	10.09% A/	\$0.00	4.95% A/	\$0.00
Collection Expense	903.40 + 903.50 + 903.60	General	-3,981.72	84.96% A/	-3,383.01	10.09% A/	-401.77	4.95% A/	-196.94
Verizon	AP VN 15200	Employee Hours	2,357.72	74.29% B/	1,751.49	17.27% B/	407.08	8.45% B/	199.16
Telcove		Employee Hours	0.00	74.29% B/	0.00	17.27% B/	0.00	8.45% B/	0.00
Desktop Co-op	AP VN 6233	Employee Hours	6,700.00	74.29% B/	4,977.25	17.27% B/	1,166.80	8.45% B/	565.94
Picnic	926.60	Employee Hours	0.00	74.29% B/	0.00	17.27% B/	0.00	8.45% B/	0.00
Awards Banquet	926.50	Employee Hours	0.00	74.29% B/	0.00	17.27% B/	0.00	8.45% B/	0.00
Christmas Party	926.40	Employee Hours	9,686.81	74.29% B/	7,196.08	17.27% B/	1,672.49	8.45% B/	818.24
Office Supplies	921.00	Employee Hours	43,639.01	74.29% B/	32,418.28	17.27% B/	7,534.57	8.45% B/	3,686.16
Telephone Service	AP VN 13450	Services	106.41	58.65% C/	62.41	30.08% C/	32.01	11.26% C/	11.98
Online	AP VN 11420	Services	0.00	58.65% C/	0.00	30.08% C/	0.00	11.26% C/	0.00
Legal	AP VN 6300	Services	6,750.00	58.65% C/	3,959.18	30.08% C/	2,030.57	11.26% C/	760.25
HP Support	AP VN 8827	Services	0.00	58.65% C/	0.00	30.08% C/	0.00	11.26% C/	0.00
Loomis Fargo	AP VN 10550	Services	648.38	58.65% C/	380.30	30.08% C/	195.05	11.26% C/	73.03
Com Squared	AP VN 5670	Services	200.00	58.65% C/	117.31	30.08% C/	60.16	11.26% C/	22.53
Pitney Bowes	AP VN 11700	Services	23,330.01	58.65% C/	13,684.10	30.08% C/	7,018.25	11.26% C/	2,627.66
Postmaster	AP VN 12000 + AP VN 12200	Services	6,625.00	58.65% C/	3,885.86	30.08% C/	1,992.96	11.26% C/	746.18
Total			\$96,061.62		\$65,049.26		\$21,698.17		\$9,314.19
Total General			-\$3,981.72		-\$3,383.01		-\$401.77		-\$196.94
Total Hours			62,383.54		46,343.10		10,770.94		5,269.50
Total Services			37,659.80		22,089.17		11,329.00		4,241.63
Total Other			0.00		0.00		0.00		0.00
Total			\$96,061.62		\$65,049.26		\$21,698.17		\$9,314.19

SOURCE: Audit Workpaper W-30-8.00.

- A/ General Allocator Workpaper A-1-1.00.
B/ Employee Hours Allocator Workpaper C-1-1.00.
C/ Services Allocator Workpaper B-1-1.00.

Item	Account	Allocator	Total Amount	Electric Percentage	Electric Amount	Cable & Internet Percentage	Cable & Internet Amount	Telephone Percentage	Telephone Amount
Buildings:									
Water and Sewer	AP VN 5200	General allocator	\$230.65 A/	84.96% D/	\$203.62	10.09% D/	\$24.18	4.95% D/	\$11.85
Trash Collection	AP VN 1365	General allocator	\$776.50 A/	84.96% D/	659.74	10.09% D/	78.35	4.95% D/	38.41
Extermination	AP VN 13800	General allocator	\$34.00 A/	84.96% D/	28.89	10.09% D/	3.43	4.95% D/	1.68
Elevator Maintenance	AP VN 11500	General allocator	\$1,102.27 A/	84.96% D/	936.53	10.09% D/	111.22	4.95% D/	54.52
Maintenance	932.00	General allocator	\$5,704.06 A/	84.96% D/	4,846.37	10.09% D/	575.56	4.95% D/	282.13
Depreciation		General allocator	\$4,826.22 B/	84.96% D/	4,100.53	10.09% D/	488.98	4.95% D/	236.71
Taxes		General allocator	1,235.50	84.96% D/	1,053.12	10.09% D/	125.07	4.95% D/	61.31
Return on Investment		General allocator	4,501.33	84.96% D/	3,824.49	10.09% D/	454.20	4.95% D/	222.64
Total			\$18,423.55		\$15,653.28		\$1,859.00		\$911.25
Substations (5):									
Depreciation		General allocator	\$719.97 C/	84.96% D/	\$611.71	10.09% D/	\$72.65	4.95% D/	\$35.61
Taxes		General allocator	267.93	84.96% D/	227.65	10.09% D/	27.04	4.95% D/	13.25
Return on Investment		General allocator	973.02	84.96% D/	826.71	10.09% D/	98.18	4.95% D/	48.13
Total			\$1,960.93		\$1,665.07		\$197.87		\$96.99
Grand Total (Buildings & Substations)			\$20,384.46		\$17,319.35		\$2,056.87		\$1,008.24

Return on Investment:

Gross Plant	
Accumulated Depreciation	
Net Plant	
Overall Company Rate of Return	
Annual Rate of Return	
Monthly Rate of Return	

Building	Substations
\$1,020,748.43 B/	\$172,792.97 C/
394,839.34 B/	37,494.42 C/
\$625,909.09	\$135,298.55
8.63% E/	8.63% E/
\$54,015.95	\$11,676.26
\$4,501.33	\$973.02

Property Taxes:

Gross Plant	
Accumulated Depreciation	
Net Plant	
Leased Plant (?????)	
Taxable Plant	

Building	Substations
\$1,020,748.43 B/	\$172,792.97 C/
394,839.34 B/	37,494.42 C/
\$625,909.09	\$135,298.55
0.00	0.00
\$625,909.09	\$135,298.55

County Taxes:

State Utility Assessment Ratio	0.55 F/
Local Property Tax Rate	2.13 F/
State Equalization Ratio	1.0000% F/
Annual Property Tax - County	\$7,334.93

0.55 F/	0.55 F/
2.13 F/	2.13 F/
1.0000% F/	1.0000% F/
\$7,334.93	\$1,585.54

City Taxes:

State Utility Assessment Ratio	0.55 F/
Local Property Tax Rate	2.19 F/
State Equalization Ratio	1.0000% F/
Annual Property Tax - City	\$7,539.07

0.55 F/	0.55 F/
2.19 F/	2.19 F/
1.0000% F/	1.0000% F/
\$7,539.07	\$1,629.67

Total Annual Property Tax

Monthly Property Taxes

- A/ Workpaper W-30-7.00.
- B/ Workpaper W-30-3.00.
- C/ Workpaper W-30-4.00.
- D/ General Allocator Workpaper A-1-1.00.
- E/ Workpaper W-30-5.00.
- F/ Workpaper W-30-6.00.

\$14,874.01	\$3,215.21
\$1,239.50	\$267.93

Item	Account	Allocator	Total		Electric		Cable & Internet		Telephone	
			Amount	Percentage	Amount	Percentage	Amount	Percentage	Amount	Percentage
Postage		Services	\$31,154.00	58.65% A/	\$18,273.22	30.08% A/	\$9,371.90	11.26% A/	\$3,508.88	11.26% A/
Bills		Services	0.00	58.65% A/	0.00	30.08% A/	0.00	11.26% A/	0.00	11.26% A/
Delinquents		Services	0.00	58.65% A/	0.00	30.08% A/	0.00	11.26% A/	0.00	11.26% A/
Support		Services	0.00	58.65% A/	0.00	30.08% A/	0.00	11.26% A/	0.00	11.26% A/
Total			<u>\$31,154.00</u>		<u>\$18,273.22</u>		<u>\$9,371.90</u>		<u>\$3,508.88</u>	

Auditor's Notes:

Service Allocators for Billing Expenses are not included in the journal entry. They are included in a separate entry at year end.

A/ Services Allocator Workpaper B-1-1.00.

SOURCE: Audit Workpaper W-30-1.00.

Bristol Tennessee Essential Services
Insurance Expenses
January 2010

R-1-7.05

Item	Account	Allocator	Total Amount	Electric		Cable & Internet		Telephone	
				Percentage	Amount	Percentage	Amount	Percentage	Amount
Property		Plant in Service	\$3,474.30	93.80% A/	\$3,258.92	5.26% A/	\$182.61	0.94% A/	\$32.77
General Liability		General	2,432.01	84.96% B/	2,066.32	10.09% B/	245.40	4.95% B/	120.29
Crime		General	173.72	84.96% B/	147.60	10.09% B/	17.53	4.95% B/	8.59
Emp Prac Liability		Hours	694.86	74.29% C/	516.19	17.27% C/	119.97	8.45% C/	58.69
Employee Benefits		Hours	173.72	74.29% C/	129.05	17.27% C/	29.99	8.45% C/	14.67
Cont. Equipment		Plant in Service	868.58	93.80% A/	814.73	5.26% A/	45.65	0.94% A/	8.19
EDP		Plant in Service	173.72	93.80% A/	162.95	5.26% A/	9.13	0.94% A/	1.64
Auto		Services	3,821.73	58.65% D/	2,241.62	30.08% D/	1,149.67	11.26% D/	430.44
Umbrella		General	5,558.88	84.96% B/	4,723.02	10.09% B/	560.91	4.95% B/	274.95
Workman's comp		Hours	4,050.08	74.29% C/	3,008.70	17.27% C/	699.27	8.45% C/	342.11
Boiler/Mach. Coverage		Plant in Service	1,435.67	93.80% A/	1,346.67	5.26% A/	75.46	0.94% A/	13.54
Director's & Officers Liability		General	3,860.08	84.96% B/	3,279.66	10.09% B/	389.50	4.95% B/	190.92
Total			\$26,717.35		\$21,695.43		\$3,525.09		\$1,496.82
		Plant in Service	\$5,952.27		\$5,583.28		\$312.85		\$56.15
		General	12,024.69		10,216.60		1,213.34		594.75
		Hours	4,918.66		3,653.94		849.24		415.48
		Services	3,821.73		2,241.62		1,149.67		430.44
		Total	\$26,717.35		\$21,695.43		\$3,525.09		\$1,496.82

Auditor's Notes:

- A/ Plant in Service Allocator Workpaper E-1-1.00.
- B/ General Allocator Workpaper A-1-1.00.
- C/ Employee Hours Allocator Workpaper C-1-1.00.
- D/ Service Allocator Workpaper B-1-1.00.

SOURCE: Audit Workpaper W-30-2.00.

Description: A&G Cable-Tele Journal Entries

R-1-7.00

Date: February 2010

Entered By: _____

JE: _____

Item ID	R.Acct	Acct	Amount	Title	
Misc 00	926.70	123.10	\$2,723.97	General Allocator Cable Isp	
Misc 00	228.65	921.65	\$2,723.97	General Allocator Cable Isp	
Misc 00	228.75	921.75	\$1,335.24	General Allocator Telephone	
Misc 00	926.70	123.11	\$1,335.24	General Allocator Telephone	
Misc 00	926.70	123.10	\$9,978.80	Employee Hours Cable Isp	
Misc 00	228.65	921.65	\$9,978.80	Employee Hours Cable Isp	
Misc 00	228.75	921.75	\$4,881.95	Employee Hours Telephone	
Misc 00	926.70	123.11	\$4,881.95	Employee Hours Telephone	
Misc 00	926.70	123.10	\$11,920.25	Services Cable Isp	
Misc 00	228.65	921.65	\$11,920.25	Services Cable Isp	
Misc 00	228.75	921.75	\$4,463.00	Services Telephone	
Misc 00	926.70	123.11	\$4,463.00	Services Telephone	
Misc 00	926.70	123.10	\$312.85	Plant in Service Cable Isp	
Misc 00	228.65	921.65	\$312.85	Plant in Service Cable Isp	
Misc 00	228.75	921.75	\$56.15	Plant in Service Telephone	
Misc 00	926.70	123.11	\$56.15	Plant in Service Telephone	
Misc 00	926.70	123.10		Substation Allocator	
Misc 00	228.65	921.65		Substation Allocator	
Misc 00	228.75	921.75		Substation Allocator	
Misc 00	926.70	123.11		Substation Allocator	
			\$71,344.42		

Auditor's Notes:

This schedule was created by the auditor. Verify that these entries were made.

Bristol Tennessee Essential Services
Total Shared Expenses
February 2010

R-1-7.01

<u>Item</u>	<u>Total Amount</u>	<u>Electric</u>	<u>Cable & Internet</u>	<u>Telephone</u>
Administrative Expenses	\$58,988.26	\$41,927.76	\$11,680.55	\$5,379.95
Building Rent	18,535.20	15,748.16	1,870.27	916.77
Billing Expenses	26,128.00	15,325.25	7,859.95	2,942.80
Insurance Expenses	26,717.35	21,695.43	3,525.09	1,496.82
Total	\$130,368.81	\$94,696.60	\$24,935.87	\$10,736.34

General Allocator:

Administrative Expense	-\$3,564.15	-\$3,028.23	-\$359.64	-\$176.29
Building Rent	18,535.20	15,748.16	1,870.27	916.77
Billing Expense	0.00	0.00	0.00	0.00
Insurance	12,024.69	10,216.60	1,213.34	594.75
Total	\$26,995.74	\$22,936.53	\$2,723.97	\$1,335.24

Employee Hours Allocator:

Administrative Expense	\$52,876.90	\$39,280.87	\$9,129.56	\$4,466.48
Building Rent	0.00	0.00	0.00	0.00
Billing Expense	0.00	0.00	0.00	0.00
Insurance	4,918.66	3,653.94	849.24	415.48
Total	\$57,795.56	\$42,934.81	\$9,978.80	\$4,881.95

Services Allocator:

Administrative Expense	\$9,675.51	\$5,675.12	\$2,910.63	\$1,089.75
Building Rent	0.00	0.00	0.00	0.00
Billing Expense	26,128.00	15,325.25	7,859.95	2,942.80
Insurance	3,821.73	2,241.62	1,149.67	430.44
Total	\$39,625.24	\$23,241.99	\$11,920.25	\$4,463.00

Plant in Service Allocator:

Administrative Expense	\$0.00	\$0.00	\$0.00	\$0.00
Building Rent	0.00	0.00	0.00	0.00
Billing Expense	0.00	0.00	0.00	0.00
Insurance	5,952.27	5,583.28	312.85	56.15
Total	\$5,952.27	\$5,583.28	\$312.85	\$56.15

Auditor's Notes:

** Not included in journal entry -- Included in a separate year-end journal entry.

Bristol Tennessee Essential Services
Administrative Expenses
February 2010

R-1-7.02

Item	Account	Allocator	Total		Electric		Cable & Internet		Telephone	
			Amount	Percentage	Amount	Percentage	Amount	Percentage	Amount	Percentage
Audit Expense	923.20	General	\$0.00	84.96% A/	\$0.00	10.09% A/	\$0.00	4.95% A/	\$0.00	4.95% A/
Collection Expense	903.40 + 903.50 + 903.60	General	-3,564.15	84.96% A/	-3,028.23	10.09% A/	-359.64	4.95% A/	-176.29	4.95% A/
Verizon	AP VN 15200	Employee Hours	2,423.07	74.29% B/	1,800.04	17.27% B/	418.36	8.45% B/	204.68	8.45% B/
Telcove		Employee Hours	0.00	74.29% B/	0.00	17.27% B/	0.00	8.45% B/	0.00	8.45% B/
Desktop Co-op	AP VN 6233	Employee Hours	6,700.00	74.29% B/	4,977.25	17.27% B/	1,156.80	8.45% B/	565.94	8.45% B/
Picnic	926.60	Employee Hours	0.00	74.29% B/	0.00	17.27% B/	0.00	8.45% B/	0.00	8.45% B/
Awards Banquet	926.50	Employee Hours	0.00	74.29% B/	0.00	17.27% B/	0.00	8.45% B/	0.00	8.45% B/
Christmas Party	926.40	Employee Hours	0.00	74.29% B/	0.00	17.27% B/	0.00	8.45% B/	0.00	8.45% B/
Office Supplies	921.00	Employee Hours	43,753.83	74.29% B/	32,503.58	17.27% B/	7,554.40	8.45% B/	3,695.86	8.45% B/
Telephone Service	AP VN 13450	Services	106.41	58.65% C/	62.41	30.08% C/	32.01	11.26% C/	11.98	11.26% C/
Online	AP VN 11420	Services	1,521.00	58.65% C/	892.13	30.08% C/	457.55	11.26% C/	171.31	11.26% C/
Legal	AP VN 6300	Services	4,500.00	58.65% C/	2,639.45	30.08% C/	1,353.71	11.26% C/	506.84	11.26% C/
HP Support	AP VN 8827	Services	0.00	58.65% C/	0.00	30.08% C/	0.00	11.26% C/	0.00	11.26% C/
Loomis Fargo	AP VN 10550	Services	653.25	58.65% C/	383.16	30.08% C/	196.51	11.26% C/	73.58	11.26% C/
Com Squared	APVN5670	Services	200.00	58.65% C/	117.31	30.08% C/	60.16	11.26% C/	22.53	11.26% C/
Pinney Bowes	AP VN 11700	Services	2,694.85	58.65% C/	1,580.65	30.08% C/	810.68	11.26% C/	303.52	11.26% C/
Postmaster	AP VN 12000 + AP VN 12200	Services	0.00	58.65% C/	0.00	30.08% C/	0.00	11.26% C/	0.00	11.26% C/
Total			\$58,988.26		\$41,927.76		\$11,680.55		\$5,379.95	

Item	Account	Allocator	Total Amount	Electric Percentage	Electric Amount	Cable & Internet Percentage	Cable & Internet Amount	Telephone Percentage	Telephone Amount
Buildings:									
Water and Sewer	AP VN 5200	General allocator	\$226.19	84.96% D/	\$192.18	10.09% D/	\$22.82	4.95% D/	\$11.19
Trash Collection	AP VN 1565	General allocator	\$0.00	84.96% D/	0.00	10.09% D/	0.00	4.95% D/	0.00
Extermination	AP VN 13800	General allocator	\$34.00	84.96% D/	28.89	10.09% D/	3.43	4.95% D/	1.68
Elevator Maintenance	AP VN 11500	General allocator	\$0.00	84.96% D/	0.00	10.09% D/	0.00	4.95% D/	0.00
Maintenance	932.00	General allocator	\$5,797.90	84.96% D/	4,926.10	10.09% D/	585.03	4.95% D/	286.77
Depreciation		General allocator	\$4,826.22	84.96% D/	4,100.53	10.09% D/	486.98	4.95% D/	238.71
Taxes		General allocator	1,229.94	84.96% D/	1,045.00	10.09% D/	124.11	4.95% D/	60.83
Return on Investment		General allocator	4,466.62	84.96% D/	3,786.00	10.09% D/	450.70	4.95% D/	220.92
Total			\$16,580.87		\$14,087.63		\$1,873.07		\$920.11
Substations (5):									
Depreciation		General allocator	\$719.97	84.96% D/	\$611.71	10.09% D/	\$72.65	4.95% D/	\$35.61
Taxes		General allocator	266.51	84.96% D/	226.44	10.09% D/	26.89	4.95% D/	13.18
Return on Investment		General allocator	967.84	84.96% D/	822.31	10.09% D/	97.66	4.95% D/	47.87
Total			\$1,954.32		\$1,660.46		\$197.20		\$96.66
Grand Total (Buildings & Substations)			\$18,535.20		\$15,748.16		\$1,870.27		\$916.77

Return on Investment:

Gross Plant	Building	
Accumulated Depreciation	\$1,020,748.43	B/
Net Plant	\$99,665.56	B/
Overall Company Rate of Return	\$621,082.87	
Annual Rate of Return	8.63%	E/
Monthly Rate of Return	\$53,599.45	
	\$4,466.62	

Property Taxes:

Gross Plant	Building	
Accumulated Depreciation	\$1,020,748.43	B/
Net Plant	\$99,665.56	B/
Leased Plant (?????)	\$621,082.87	
Taxable Plant	0.00	
	\$621,082.87	

County Taxes:

State Utility Assessment Ratio	0.55	F/
Local Property Tax Rate	2.13	F/
State Equalization Ratio	1.0000%	F/
Annual Property Tax - County	\$7,278.38	

City Taxes:

State Utility Assessment Ratio	0.55	F/
Local Property Tax Rate	2.19	F/
State Equalization Ratio	1.0000%	F/
Annual Property Tax - City	\$7,480.94	

Total Annual Property Tax

Monthly Property Taxes	\$14,759.32	
	\$3,198.11	
	\$266.51	

Monthly Property Taxes

A/	Worksheet W-30-7.00.
B/	Worksheet W-30-3.00.
C/	Worksheet W-30-4.00.
D/	General Allocator Worksheet A-1-1.00.
E/	Worksheet W-30-5.00.
F/	Worksheet W-30-6.00.

Bristol Tennessee Essential Services
Billing Expenses
February 2010

R-1-7.04

Item	Account	Allocator	Total Amount	Electric Percentage	Electric Amount	Cable & Internet Percentage	Cable & Internet Amount	Telephone Percentage	Telephone Amount
Postage		Services	\$26,128.00	58.65% A/	\$15,325.25	30.08% A/	\$7,859.95	11.26% A/	\$2,942.80
Bills		Services	0.00	58.65% A/	0.00	30.08% A/	0.00	11.26% A/	0.00
Delinquents		Services	0.00	58.65% A/	0.00	30.08% A/	0.00	11.26% A/	0.00
Support		Services	0.00	58.65% A/	0.00	30.08% A/	0.00	11.26% A/	0.00
Total			\$26,128.00		\$15,325.25		\$7,859.95		\$2,942.80

Auditor's Notes:

Service Allocators for Billing Expenses are not included in the journal entry. They are included in a separate entry at year end.

A/ Services Allocator Workpaper B-1-1.00.

SOURCE: Audit Workpaper W-30-1.00.

Bristol Tennessee Essential Services
Insurance Expenses
February 2010

R-1-7.05

Item	Account	Allocator	Total Amount	Electric		Cable & Internet		Telephone	
				Percentage	Amount	Percentage	Amount	Percentage	Amount
Property		Plant in Service	\$3,474.30	93.80% A/	\$3,255.92	5.26% A/	\$182.61	0.94% A/	\$32.77
General Liability		General	2,432.01	84.96% B/	2,066.32	10.09% B/	245.40	4.95% B/	120.29
Crime		General	173.72	84.96% B/	147.60	10.09% B/	17.53	4.95% B/	8.59
Emp Prac Liability		Hours	694.86	74.29% C/	516.19	17.27% C/	119.97	8.45% C/	58.69
Employee Benefits		Hours	173.72	74.29% C/	129.05	17.27% C/	29.99	8.45% C/	14.67
Cont. Equipment		Plant in Service	868.58	93.80% A/	814.73	5.26% A/	45.65	0.94% A/	8.19
EDP		Plant in Service	173.72	93.80% A/	162.95	5.26% A/	9.13	0.94% A/	1.64
Auto		Services	3,821.73	58.65% D/	2,241.62	30.08% D/	1,149.67	11.26% D/	430.44
Umbrella		General	5,558.88	84.96% B/	4,723.02	10.09% B/	560.91	4.95% B/	274.95
Workman's comp		Hours	4,050.08	74.29% C/	3,008.70	17.27% C/	699.27	8.45% C/	342.11
Boiler/Mach. Coverage		Plant in Service	1,435.67	93.80% A/	1,346.67	5.26% A/	75.46	0.94% A/	13.54
Director's & Officers Liability		General	3,860.08	84.96% B/	3,279.66	10.09% B/	389.50	4.95% B/	190.92
Total			\$26,717.35		\$21,695.43		\$3,525.09		\$1,496.82
		Plant in Service	\$5,952.27		\$5,583.28		\$312.85		\$56.15
		General	12,024.69		10,216.60		1,213.34		594.75
		Hours	4,918.66		3,653.94		849.24		415.48
		Services	3,821.73		2,241.62		1,149.67		430.44
		Total	\$26,717.35		\$21,695.43		\$3,525.09		\$1,496.82

Auditor's Notes:

- A/ Plant in Service Allocator Workpaper E-1-1.00.
- B/ General Allocator Workpaper A-1-1.00.
- C/ Employee Hours Allocator Workpaper C-1-1.00.
- D/ Service Allocator Workpaper B-1-1.00.

SOURCE: Audit Workpaper W-30-2.00.

Description: A&G Cable-Tele Journal Entries

R-1-9.00

Date: March 2010

Entered By: _____

JE: _____

Item ID	R.Acct	Acct	Amount	Title	
Misc 00	926.70	123.10	\$2,881.01	General Allocator Cable Isp	
Misc 00	228.65	921.65	\$2,881.01	General Allocator Cable Isp	
Misc 00	228.75	921.75	\$1,412.21	General Allocator Telephone	
Misc 00	926.70	123.11	\$1,412.21	General Allocator Telephone	
Misc 00	926.70	123.10	\$10,789.71	Employee Hours Cable Isp	
Misc 00	228.65	921.65	\$10,789.71	Employee Hours Cable Isp	
Misc 00	228.75	921.75	\$5,278.68	Employee Hours Telephone	
Misc 00	926.70	123.11	\$5,278.68	Employee Hours Telephone	
Misc 00	926.70	123.10	\$10,909.92	Services Cable Isp	
Misc 00	228.65	921.65	\$10,909.92	Services Cable Isp	
Misc 00	228.75	921.75	\$4,084.72	Services Telephone	
Misc 00	926.70	123.11	\$4,084.72	Services Telephone	
Misc 00	926.70	123.10	\$312.85	Plant in Service Cable Isp	
Misc 00	228.65	921.65	\$312.85	Plant in Service Cable Isp	
Misc 00	228.75	921.75	\$55.95	Plant in Service Telephone	
Misc 00	926.70	123.11	\$55.95	Plant in Service Telephone	
Misc 00	926.70	123.10		Substation Allocator	
Misc 00	228.65	921.65		Substation Allocator	
Misc 00	228.75	921.75		Substation Allocator	
Misc 00	926.70	123.11		Substation Allocator	
			\$71,450.07		

Auditor's Notes:

This schedule was created by the auditor. Verify that these entries were made.

Bristol Tennessee Essential Services
Total Shared Expenses
March 2010

R-1-9.01

<u>Item</u>	<u>Total Amount</u>	<u>Electric</u>	<u>Cable & Internet</u>	<u>Telephone</u>
Administrative Expenses	\$61,017.75	\$44,007.70	\$11,571.08	\$5,438.97
Building Rent	19,501.06	16,568.78	1,967.73	964.54
Billing Expenses	26,027.00	15,266.01	7,829.57	2,931.43
Insurance Expenses	26,717.35	21,695.43	3,525.09	1,496.62
Total	\$133,263.16	\$97,537.92	\$24,893.48	\$10,831.56

General Allocator:

Administrative Expense	-\$2,973.75	-\$2,526.60	-\$300.06	-\$147.08
Building Rent	19,501.06	16,568.78	1,967.73	964.54
Billing Expense	0.00	0.00	0.00	0.00
Insurance	12,024.69	10,216.60	1,213.34	594.75
Total	\$28,552.00	\$24,258.78	\$2,881.01	\$1,412.21

Employee Hours Allocator:

Administrative Expense	\$57,573.55	\$42,769.88	\$9,940.47	\$4,863.20
Building Rent	0.00	0.00	0.00	0.00
Billing Expense	0.00	0.00	0.00	0.00
Insurance	4,918.66	3,653.94	849.24	415.48
Total	\$62,492.21	\$46,423.83	\$10,789.71	\$5,278.68

Services Allocator:

Administrative Expense	\$6,417.95	\$3,764.42	\$1,930.68	\$722.85
Building Rent	0.00	0.00	0.00	0.00
Billing Expense	26,027.00	15,266.01	7,829.57	2,931.43
Insurance	3,821.73	2,241.62	1,149.67	430.44
Total	\$36,266.68	\$21,272.04	\$10,909.92	\$4,084.72

Plant in Service Allocator:

Administrative Expense	\$0.00	\$0.00	\$0.00	\$0.00
Building Rent	0.00	0.00	0.00	0.00
Billing Expense	0.00	0.00	0.00	0.00
Insurance	5,952.27	5,583.28	312.85	55.95
Total	\$5,952.27	\$5,583.28	\$312.85	\$55.95

Auditor's Notes:

** Not included in journal entry -- Included in a separate year-end journal entry.

SOURCE: Audit Workpaper W-30-8.00.

A/ General Allocator Worksheet A-1-1.00.
B/ Employee Hours Allocator Worksheet C-1-1.00.
C/ Services Allocator Worksheet B-1-1.00.

Item	Account	Allocator	Total Amount	Electric		Cable & Internet		Telephone	
				Percentage	Amount	Percentage	Amount	Percentage	Amount
Buildings:									
Water and Sewer	AP VN 5200	General allocator	\$275.27 A/	84.96% D/	\$233.88	10.09% D/	\$27.78	4.95% D/	\$13.62
Trash Collection	AP VN 1565	General allocator	\$385.35 A/	84.96% D/	327.42	10.09% D/	38.88	4.95% D/	19.06
Extermination	AP VN 13800	General allocator	\$68.00 A/	84.96% D/	57.78	10.09% D/	6.86	4.95% D/	3.35
Elevator Maintenance	AP VN 11500	General allocator	\$1,167.32 A/	84.96% D/	991.80	10.09% D/	117.79	4.95% D/	57.74
Maintenance	932.00	General allocator	\$5,178.87 A/	84.96% D/	4,400.15	10.09% D/	522.57	4.95% D/	256.15
Depreciation		General allocator	\$4,836.22 B/	84.96% D/	4,100.53	10.09% D/	486.98	4.95% D/	238.71
Taxes		General allocator	1,220.39	84.96% D/	1,036.86	10.09% D/	123.14	4.95% D/	60.36
Return on Investment		General allocator	4,431.91	84.96% D/	3,765.51	10.09% D/	447.20	4.95% D/	219.21
Total			\$17,553.34		\$14,913.93		\$1,771.20		\$868.21
Substations (S):									
Depreciation		General allocator	\$719.97 C/	84.96% D/	\$611.71	10.09% D/	\$72.65	4.95% D/	\$35.61
Taxes		General allocator	265.08	84.96% D/	225.22	10.09% D/	26.75	4.95% D/	13.11
Return on Investment		General allocator	982.67	84.96% D/	817.92	10.09% D/	97.14	4.95% D/	47.81
Total			\$1,947.72		\$1,654.85		\$196.53		\$96.54
Grand Total (Buildings & Substations)			\$19,501.06		\$16,568.78		\$1,967.73		\$964.54

Return on Investment:

Gross Plant	Building
Accumulated Depreciation	\$1,020,748.43 B/
Net Plant	404,491.78 B/
Overall Company Rate of Return	\$616,256.65
Annual Rate of Return	8.63% E/
Monthly Rate of Return	\$53,182.95
	\$4,431.91

Property Taxes:

Gross Plant	Building
Accumulated Depreciation	\$1,020,748.43 B/
Net Plant	404,491.78 B/
Leased Plant (?????)	\$616,256.65
Taxable Plant	0.00
	\$616,256.65

County Taxes:

State Utility Assessment Ratio	0.55 F/
Local Property Tax Rate	2.13 F/
State Equalization Ratio	1.0000% F/
Annual Property Tax - County	\$7,221.82

City Taxes:

State Utility Assessment Ratio	0.55 F/
Local Property Tax Rate	2.19 F/
State Equalization Ratio	1.0000% F/
Annual Property Tax - City	\$7,422.81

Total Annual Property Tax

	\$14,644.63
Monthly Property Taxes	\$1,220.39

Monthly Property Taxes

A/ Workpaper W-30-7.00.
B/ Workpaper W-30-3.00.
C/ Workpaper W-30-4.00.
D/ General Allocator Workpaper A-1-1.00.
E/ Workpaper W-30-5.00.
F/ Workpaper W-30-6.00.

Bristol Tennessee Essential Services
Billing Expenses
March 2010

R-1-9.04

Item	Account	Allocator	Total		Electric		Cable & Internet		Telephone	
			Amount	Percentage	Amount	Percentage	Amount	Percentage	Amount	Percentage
Postage		Services	\$26,027.00	58.65% A/	\$15,266.01	30.08% A/	\$7,829.57	11.26% A/	\$2,931.43	
Bills		Services	0.00	58.65% A/	0.00	30.08% A/	0.00	11.26% A/	0.00	
Delinquents		Services	0.00	58.65% A/	0.00	30.08% A/	0.00	11.26% A/	0.00	
Support		Services	0.00	58.65% A/	0.00	30.08% A/	0.00	11.26% A/	0.00	
Total			\$26,027.00		\$15,266.01		\$7,829.57		\$2,931.43	

Auditor's Notes:

Service Allocators for Billing Expenses are not included in the journal entry. They are included in a separate entry at year end.

A/ Services Allocator Workpaper B-1-1.00.

SOURCE: Audit Workpaper W-30-1.00.

Bristol Tennessee Essential Services
Insurance Expenses
March 2010

R-1-9.05

Item	Account	Allocator	Total Amount	Electric Percentage	Electric Amount	Cable & Internet Percentage	Cable & Internet Amount	Telephone Percentage	Telephone Amount
Property		Plant in Service	\$3,474.30	93.80% A/	\$3,258.92	5.26% A/	\$182.61	0.94% A/	\$32.66
General Liability		General	2,432.01	84.96% B/	2,066.32	10.09% B/	245.40	4.95% B/	120.29
Crime		General	173.72	84.96% B/	147.60	10.09% B/	17.53	4.95% B/	8.59
Emp Prac Liability		Hours	694.86	74.29% C/	516.19	17.27% C/	119.97	8.45% C/	58.69
Employee Benefits		Hours	173.72	74.29% C/	129.05	17.27% C/	29.99	8.45% C/	14.67
Cont. Equipment		Plant in Service	868.58	93.80% A/	814.73	5.26% A/	45.65	0.94% A/	8.16
EDP		Plant in Service	173.72	93.80% A/	162.95	5.26% A/	9.13	0.94% A/	1.63
Auto		Services	3,821.73	58.65% D/	2,241.62	30.08% D/	1,149.67	11.26% D/	430.44
Umbrella		General	5,558.88	84.96% B/	4,723.02	10.09% B/	560.91	4.95% B/	274.95
Workman's comp		Hours	4,050.08	74.29% C/	3,008.70	17.27% C/	699.27	8.45% C/	342.11
Boiler/Mach. Coverage		Plant in Service	1,435.67	93.80% A/	1,346.67	5.26% A/	75.46	0.94% A/	13.50
Director's & Officers Liability		General	3,860.08	84.96% B/	3,279.66	10.09% B/	389.50	4.95% B/	190.92
Total			\$26,717.35		\$21,695.43		\$3,525.09		\$1,496.62
		Plant in Service	\$5,952.27		\$5,583.28		\$312.85		\$55.95
		General	12,024.69		10,216.60		1,213.34		594.75
		Hours	4,918.66		3,653.94		849.24		415.48
		Services	3,821.73		2,241.62		1,149.67		430.44
		Total	\$26,717.35		\$21,695.43		\$3,525.09		\$1,496.62

Auditor's Notes:

- A/ Plant in Service Allocator Workpaper E-1-1.00.
- B/ General Allocator Workpaper A-1-1.00.
- C/ Employee Hours Allocator Workpaper C-1-1.00.
- D/ Service Allocator Workpaper B-1-1.00.

SOURCE: Audit Workpaper W-30-2.00.

Description: A&G Cable-Tele Journal Entries

R-1-4.00

Date: April 2010

Entered By: _____

JE: _____

Item ID	R.Acct	Acct	Amount	Title	
Misc 00	926.70	123.10	\$4,348.49	General Allocator Cable Isp	
Misc 00	228.65	921.65	\$4,348.49	General Allocator Cable Isp	
Misc 00	228.75	921.75	\$2,842.91	General Allocator Telephone	
Misc 00	926.70	123.11	\$2,842.91	General Allocator Telephone	
Misc 00	926.70	123.10	\$9,198.59	Employee Hours Cable Isp	
Misc 00	228.65	921.65	\$9,198.59	Employee Hours Cable Isp	
Misc 00	228.75	921.75	\$4,207.81	Employee Hours Telephone	
Misc 00	926.70	123.11	\$4,207.81	Employee Hours Telephone	
Misc 00	926.70	123.10	\$13,897.26	Services Cable Isp	
Misc 00	228.65	921.65	\$13,897.26	Services Cable Isp	
Misc 00	228.75	921.75	\$5,219.26	Services Telephone	
Misc 00	926.70	123.11	\$5,219.26	Services Telephone	
Misc 00	926.70	123.10	\$318.42	Plant in Service Cable Isp	
Misc 00	228.65	921.65	\$318.42	Plant in Service Cable Isp	
Misc 00	228.75	921.75	\$55.98	Plant in Service Telephone	
Misc 00	926.70	123.11	\$55.98	Plant in Service Telephone	
Misc 00	926.70	123.10		Substation Allocator	
Misc 00	228.65	921.65		Substation Allocator	
Misc 00	228.75	921.75		Substation Allocator	
Misc 00	926.70	123.11		Substation Allocator	
			\$80,177.42		

Auditor's Notes:

This schedule was created by the auditor. Verify that these entries were made.

Bristol Tennessee Essential Services
Total Shared Expenses
April 2010

R-1-4.01

<u>Item</u>	<u>Total Amount</u>	<u>Electric</u>	<u>Cable & Internet</u>	<u>Telephone</u>
Administrative Expenses	\$58,537.72	\$40,605.80	\$12,599.39	\$5,332.52
Building Rent	18,355.29	13,726.09	2,799.18	1,830.02
Billing Expenses	26,302.00	15,112.78	8,134.30	3,054.92
Insurance Expenses	26,717.35	20,378.98	4,229.89	2,108.49
Total	\$129,912.36	\$89,823.65	\$27,762.76	\$12,325.95

General Allocator:

Administrative Expense	-\$1,865.32	-\$1,394.89	-\$284.46	-\$185.97
Building Rent	18,355.29	13,726.09	2,799.18	1,830.02
Billing Expense	0.00	0.00	0.00	0.00
Insurance	12,024.69	8,992.06	1,833.77	1,198.86
Total	\$28,514.66	\$21,323.26	\$4,348.49	\$2,842.91

Employee Hours Allocator:

Administrative Expense	\$45,590.40	\$33,489.54	\$8,302.82	\$3,798.04
Building Rent	0.00	0.00	0.00	0.00
Billing Expense	0.00	0.00	0.00	0.00
Insurance	4,918.66	3,613.12	895.77	409.76
Total	\$50,509.06	\$37,102.66	\$9,198.59	\$4,207.81

Services Allocator:

Administrative Expense	\$14,812.64	\$8,511.15	\$4,581.04	\$1,720.45
Building Rent	0.00	0.00	0.00	0.00
Billing Expense	26,302.00	15,112.78	8,134.30	3,054.92
Insurance	3,821.73	2,195.92	1,181.93	443.89
Total	\$44,936.37	\$25,819.85	\$13,897.26	\$5,219.26

Plant in Service Allocator:

Administrative Expense	\$0.00	\$0.00	\$0.00	\$0.00
Building Rent	0.00	0.00	0.00	0.00
Billing Expense	0.00	0.00	0.00	0.00
Insurance	5,952.27	5,577.87	318.42	55.98
Total	\$5,952.27	\$5,577.87	\$318.42	\$55.98

Auditor's Notes:

** Not included in journal entry -- Included in a separate year-end journal entry.

SOURCE: Audit Worksheet W-30-8.00.

A/ General Allocator Worksheet A-1-1.00.
B/ Employee Hours Allocator Worksheet C-1-1.00.
C/ Services Allocator Worksheet B-1-1.00.

Item	Account	Allocator	Total Amount	Electric		Cable & Internet		Telephone	
				Percentage	Amount	Percentage	Amount	Percentage	Amount
Buildings:									
Water and Sewer	AP VN 5200	General allocator	\$182.50 A/	74.78% D/	\$136.47	15.25% D/	\$27.83	9.97% D/	\$18.20
Trash Collection	AP VN 1365	General allocator	\$385.36 A/	74.78% D/	288.17	15.25% D/	58.77	9.97% D/	38.42
Extermination	AP VN 13800	General allocator	\$0.00 A/	74.78% D/	0.00	15.25% D/	0.00	9.97% D/	0.00
Elevator Maintenance	AP VN 11500	General allocator	\$0.00 A/	74.78% D/	0.00	15.25% D/	0.00	9.97% D/	0.00
Maintenance	932.00	General allocator	\$5,412.06 A/	74.78% D/	4,047.14	15.25% D/	825.34	9.97% D/	539.58
Depreciation		General allocator	\$4,826.22 B/	74.78% D/	3,609.05	15.25% D/	736.00	9.97% D/	461.17
Taxes		General allocator	1,210.83	74.78% D/	905.46	15.25% D/	184.65	9.97% D/	120.72
Return on Investment		General allocator	4,397.20	74.78% D/	3,285.23	15.25% D/	670.57	9.97% D/	438.40
Total			\$16,414.17		\$12,274.52		\$2,503.16		\$1,636.49
Substations (5):									
Depreciation		General allocator	\$719.97 C/	74.78% D/	\$538.39	15.25% D/	\$109.80	9.97% D/	\$71.78
Taxes		General allocator	263.66	74.78% D/	197.16	15.25% D/	40.21	9.97% D/	26.29
Return on Investment		General allocator	957.49	74.78% D/	716.01	15.25% D/	146.02	9.97% D/	85.46
Total			\$1,941.12		\$1,451.57		\$286.02		\$193.53
Grand Total (Buildings & Substations)			\$18,355.29		\$13,726.09		\$2,799.18		\$1,830.02

Return on Investment:

Gross Plant	
Accumulated Depreciation	
Net Plant	
Overall Company Rate of Return	
Annual Rate of Return	
Monthly Rate of Return	

Building	Substations
\$1,020,748.43 B/	\$172,792.97 C/
-409,318.00 B/	39,654.34 C/
\$611,430.43	\$133,138.63
8.63% E/	8.63% E/
\$52,766.45	\$11,485.86
\$4,397.20	\$957.49

Property Taxes:

Gross Plant	
Accumulated Depreciation	
Net Plant	
Leased Plant (?????)	
Taxable Plant	

Building	Substations
\$1,020,748.43 B/	\$172,792.97 C/
-409,318.00 B/	39,654.34 C/
\$611,430.43	\$133,138.63
0.00	0.00
\$611,430.43	\$133,138.63

County Taxes:

State Utility Assessment Ratio	0.55 F/
Local Property Tax Rate	2.13 F/
State Equalization Ratio	1.0000% F/
Annual Property Tax - County	\$1,560.23

0.55 F/	0.55 F/
2.13 F/	2.13 F/
1.0000% F/	1.0000% F/
\$1,560.23	\$1,560.23

City Taxes:

State Utility Assessment Ratio	0.55 F/
Local Property Tax Rate	2.19 F/
State Equalization Ratio	1.0000% F/
Annual Property Tax - City	\$1,603.65

0.55 F/	0.55 F/
2.19 F/	2.19 F/
1.0000% F/	1.0000% F/
\$1,603.65	\$1,603.65

Total Annual Property Tax

Monthly Property Taxes	
-------------------------------	--

\$14,529.94	\$3,163.89
\$1,210.83	\$263.66

- A/ Workpaper W-30-7.00.
- B/ Workpaper W-30-3.00.
- C/ Workpaper W-30-4.00.
- D/ General Allocator Workpaper A-1-1.00.
- E/ Workpaper W-30-5.00.
- F/ Workpaper W-30-6.00.

Item	Account	Allocator	Total		Electric		Cable & Internet		Telephone	
			Amount		Percentage	Amount	Percentage	Amount	Percentage	Amount
Postage		Services	\$26,302.00		57.46% A/	\$15,112.78	30.93% A/	\$8,134.30	11.61% A/	\$3,054.92
Bills		Services	0.00		57.46% A/	0.00	30.93% A/	0.00	11.61% A/	0.00
Delinquents		Services	0.00		57.46% A/	0.00	30.93% A/	0.00	11.61% A/	0.00
Support		Services	0.00		57.46% A/	0.00	30.93% A/	0.00	11.61% A/	0.00
Total			<u>\$26,302.00</u>			<u>\$15,112.78</u>		<u>\$8,134.30</u>		<u>\$3,054.92</u>

Auditor's Notes:

Service Allocators for Billing Expenses are not included in the journal entry. They are included in a separate entry at year end.

A/ Services Allocator Workpaper B-1-1.00.

SOURCE: Audit Workpaper W-30-1.00.

Bristol Tennessee Essential Services
Insurance Expenses
April 2010

R-1-4.05

Item	Account	Allocator	Total Amount	Electric Percentage	Electric Amount	Cable & Internet Percentage	Cable & Internet Amount	Telephone Percentage	Telephone Amount
Property		Plant in Service	\$3,474.30	93.71% A/	\$3,255.77	5.35% A/	\$185.86	0.94% A/	\$32.67
General Liability		General	2,432.01	74.78% B/	1,818.86	15.25% B/	370.88	9.97% B/	242.47
Crime		General	173.72	74.78% B/	129.91	15.25% B/	26.49	9.97% B/	17.32
Emp Prac Liability		Hours	694.86	73.46% C/	510.43	18.21% C/	126.55	8.33% C/	57.89
Employee Benefits		Hours	173.72	73.46% C/	127.61	18.21% C/	31.64	8.33% C/	14.47
Cont. Equipment		Plant in Service	868.58	93.71% A/	813.95	5.35% A/	46.47	0.94% A/	8.17
EDP		Plant in Service	173.72	93.71% A/	162.79	5.35% A/	9.29	0.94% A/	1.63
Auto		Services	3,821.73	57.46% D/	2,195.92	30.93% D/	1,181.93	11.61% D/	443.89
Umbrella		General	5,558.88	74.78% B/	4,156.93	15.25% B/	847.73	9.97% B/	554.22
Workman's comp		Hours	4,050.08	73.46% C/	2,975.09	18.21% C/	737.59	8.33% C/	337.40
Boiler/Mach. Coverage		Plant in Service	1,435.67	93.71% A/	1,345.37	5.35% A/	76.80	0.94% A/	13.50
Director's & Officers Liability		General	3,860.08	74.78% B/	2,886.57	15.25% B/	588.66	9.97% B/	384.85
Total			\$26,717.35		\$20,378.98		\$4,229.89		\$2,108.49
		Plant in Service	\$5,952.27		\$5,577.87		\$318.42		\$55.98
		General	12,024.69		8,992.06		1,833.77		1,198.86
		Hours	4,918.66		3,613.12		896.77		409.76
		Services	3,821.73		2,195.92		1,181.93		443.89
		Total	\$26,717.35		\$20,378.98		\$4,229.89		\$2,108.49

Auditor's Notes:

- A/ Plant in Service Allocator Workpaper E-1-1.00.
- B/ General Allocator Workpaper A-1-1.00.
- C/ Employee Hours Allocator Workpaper C-1-1.00.
- D/ Service Allocator Workpaper B-1-1.00.

SOURCE: Audit Workpaper W-30-2.00.

Description: A&G Cable-Tele Journal Entries

R-1-11.00

Date: May 2010

Entered By: _____

JE: _____

Item ID	R.Acct	Acct	Amount	Title	
Misc 00	926.70	123.10	\$4,682.25	General Allocator Cable Isp	
Misc 00	228.65	921.65	\$4,682.25	General Allocator Cable Isp	
Misc 00	228.75	921.75	\$3,061.12	General Allocator Telephone	
Misc 00	926.70	123.11	\$3,061.12	General Allocator Telephone	
Misc 00	926.70	123.10	\$11,979.55	Employee Hours Cable Isp	
Misc 00	228.65	921.65	\$11,979.55	Employee Hours Cable Isp	
Misc 00	228.75	921.75	\$5,479.93	Employee Hours Telephone	
Misc 00	926.70	123.11	\$5,479.93	Employee Hours Telephone	
Misc 00	926.70	123.10	\$13,395.72	Services Cable Isp	
Misc 00	228.65	921.65	\$13,395.72	Services Cable Isp	
Misc 00	228.75	921.75	\$5,030.90	Services Telephone	
Misc 00	926.70	123.11	\$5,030.90	Services Telephone	
Misc 00	926.70	123.10	\$318.42	Plant in Service Cable Isp	
Misc 00	228.65	921.65	\$318.42	Plant in Service Cable Isp	
Misc 00	228.75	921.75	\$55.98	Plant in Service Telephone	
Misc 00	926.70	123.11	\$55.98	Plant in Service Telephone	
Misc 00	926.70	123.10		Substation Allocator	
Misc 00	228.65	921.65		Substation Allocator	
Misc 00	228.75	921.75		Substation Allocator	
Misc 00	926.70	123.11		Substation Allocator	
			\$88,007.74		

Auditor's Notes:

This schedule was created by the auditor. Verify that these entries were made.

Bristol Tennessee Essential Services
Total Shared Expenses
May 2010

R-1-11.01

<u>Item</u>	<u>Total Amount</u>	<u>Electric</u>	<u>Cable & Internet</u>	<u>Telephone</u>
Administrative Expenses	\$75,934.11	\$53,617.21	\$15,519.67	\$6,797.23
Building Rent	17,237.95	12,890.54	2,628.79	1,718.62
Billing Expenses	25,860.00	14,858.82	7,997.60	3,003.58
Insurance Expenses	26,717.35	20,378.98	4,229.89	2,108.49
Total	\$145,749.41	\$101,745.54	\$30,375.95	\$13,627.92

General Allocator:

Administrative Expense	\$1,440.64	\$1,077.31	\$219.70	\$143.63
Building Rent	17,237.95	12,890.54	2,628.79	1,718.62
Billing Expense	0.00	0.00	0.00	0.00
Insurance	12,024.69	8,992.06	1,833.77	1,198.86
Total	\$30,703.28	\$22,959.91	\$4,682.25	\$3,061.12

Employee Hours Allocator:

Administrative Expense	\$60,860.54	\$44,706.60	\$11,083.78	\$5,070.17
Building Rent	0.00	0.00	0.00	0.00
Billing Expense	0.00	0.00	0.00	0.00
Insurance	4,918.66	3,613.12	895.77	409.76
Total	\$65,779.20	\$48,319.72	\$11,979.55	\$5,479.93

Services Allocator:

Administrative Expense	\$13,632.93	\$7,833.30	\$4,216.19	\$1,583.43
Building Rent	0.00	0.00	0.00	0.00
Billing Expense	25,860.00	14,858.82	7,997.60	3,003.58
Insurance	3,821.73	2,195.92	1,181.93	443.89
Total	\$43,314.66	\$24,888.04	\$13,395.72	\$5,030.90

Plant in Service Allocator:

Administrative Expense	\$0.00	\$0.00	\$0.00	\$0.00
Building Rent	0.00	0.00	0.00	0.00
Billing Expense	0.00	0.00	0.00	0.00
Insurance	5,952.27	5,577.87	318.42	55.98
Total	\$5,952.27	\$5,577.87	\$318.42	\$55.98

Auditor's Notes:

** Not included in journal entry -- Included in a separate year-end journal entry.

Bristol Tennessee Essential Services
Administrative Expenses
May 2010

R-1-11.02

Item	Account	Allocator	Total Amount	Electric Percentage	Electric Amount	Cable & Internet Percentage	Cable & Internet Amount	Telephone Percentage	Telephone Amount
Audit Expense	923.20	General	\$750.00	74.78% A/	\$560.85	15.25% A/	\$114.38	9.97% A/	\$74.78
Collection Expense	903.40 + 903.50 + 903.60	General	690.64	74.78% A/	516.46	15.25% A/	105.32	9.97% A/	68.86
Verizon	AP VN 15200	Employee Hours	2,415.66	73.46% B/	1,774.48	18.21% B/	439.93	8.33% B/	201.24
Telcove		Employee Hours	0.00	73.46% B/	0.00	18.21% B/	0.00	8.33% B/	0.00
Desktop Co-op	AP VN 6233	Employee Hours	6,700.00	73.46% B/	4,921.65	18.21% B/	1,220.19	8.33% B/	558.16
Picnic	926.60	Employee Hours	0.00	73.46% B/	0.00	18.21% B/	0.00	8.33% B/	0.00
Awards Banquet	926.50	Employee Hours	6,017.50	73.46% B/	4,420.30	18.21% B/	1,095.89	8.33% B/	501.31
Christmas Party	926.40	Employee Hours	0.00	73.46% B/	0.00	18.21% B/	0.00	8.33% B/	0.00
Office Supplies	921.00	Employee Hours	45,727.38	73.46% B/	33,590.16	18.21% B/	8,327.76	8.33% B/	3,809.45
Telephone Service	AP VN 13450	Services	106.57	57.46% C/	61.23	30.93% C/	32.96	11.61% C/	12.38
Online	AP VN 11420	Services	988.72	57.46% C/	550.87	30.93% C/	298.50	11.61% C/	111.35
Legal	AP VN 6300	Services	4,500.00	57.46% C/	2,585.64	30.93% C/	1,391.69	11.61% C/	522.66
HP Support	AP VN 8827	Services	0.00	57.46% C/	0.00	30.93% C/	0.00	11.61% C/	0.00
Loomis Fargo	AP VN 10550	Services	658.65	57.46% C/	378.45	30.93% C/	203.70	11.61% C/	76.50
Com Squared	APVN5670	Services	200.00	57.46% C/	114.92	30.93% C/	61.85	11.61% C/	23.23
Pitney Bowes	AP VN 11700	Services	768.99	57.46% C/	441.85	30.93% C/	237.82	11.61% C/	89.32
Postmaster	AP VN 12000 + AP VN 12200	Services	6,440.00	57.46% C/	3,700.34	30.93% C/	1,991.67	11.61% C/	747.99
Total			\$75,934.11		\$53,617.21		\$15,519.67		\$6,797.23
Total General			\$1,440.64		\$1,077.31		\$219.70		\$143.63
Total Hours			60,860.54		44,706.60		11,083.78		5,070.17
Total Services			13,632.93		7,833.30		4,216.19		1,583.43
Total Other			0.00		0.00		0.00		0.00
Total			\$75,934.11		\$53,617.21		\$15,519.67		\$6,797.23

SOURCE: Audit Workpaper W-30-8.00.

A/ General Allocator Workpaper A-1-1.00.
B/ Employee Hours Allocator Workpaper C-1-1.00.
C/ Services Allocator Workpaper B-1-1.00.

Item	Account	Allocator	Total Amount	Electric Percentage	Electric Amount	Cable & Internet Percentage	Cable & Internet Amount	Telephone Percentage	Telephone Amount
Buildings:									
Water and Sewer	AP VN 5200	General allocator	\$220.45 A/	74.78% D/	\$164.85	15.25% D/	\$33.62	9.97% D/	\$21.98
Trash Collection	AP VN 1565	General allocator	\$420.04 A/	74.78% D/	314.11	15.25% D/	64.06	9.97% D/	41.88
Extermination	AP VN 13800	General allocator	\$34.00 A/	74.78% D/	25.43	15.25% D/	5.19	9.97% D/	3.39
Elevator Maintenance	AP VN 11500	General allocator	\$0.00 A/	74.78% D/	0.00	15.25% D/	0.00	9.97% D/	0.00
Maintenance	932.00	General allocator	\$4,238.96 A/	74.78% D/	3,169.89	15.25% D/	646.44	9.97% D/	422.62
Depreciation		General allocator	\$4,826.22 B/	74.78% D/	3,603.05	15.25% D/	736.00	9.97% D/	481.17
Taxes		General allocator	1,201.27	74.78% D/	898.31	15.25% D/	183.19	9.97% D/	119.77
Return on Investment		General allocator	4,362.50	74.78% D/	3,262.27	15.25% D/	665.28	9.97% D/	434.94
Total			\$15,503.44		\$11,443.91		\$2,333.77		\$1,525.75
Substations (5):									
Depreciation		General allocator	\$719.97 C/	74.78% D/	\$538.39	15.25% D/	\$109.80	9.97% D/	\$71.78
Taxes		General allocator	262.23	74.78% D/	198.10	15.25% D/	39.99	9.97% D/	26.14
Return on Investment		General allocator	952.31	74.78% D/	712.14	15.25% D/	145.23	9.97% D/	94.95
Total			\$1,934.51		\$1,448.63		\$295.01		\$192.87
Grand Total (Buildings & Substations)			\$17,237.95		\$12,890.54		\$2,628.79		\$1,718.62

Return on Investment:

Gross Plant	
Accumulated Depreciation	
Net Plant	
Overall Company Rate of Return	
Annual Rate of Return	
Monthly Rate of Return	

Building	Substations
\$1,020,748.43 B/	\$172,792.97 C/
414,144.22 B/	40,374.31 C/
\$606,604.21	\$132,418.66
8.63% E/	8.63% E/
\$52,349.94	\$11,427.73
\$4,362.50	\$952.31

Property Taxes:

Gross Plant	
Accumulated Depreciation	
Net Plant	
Leased Plant (?????)	
Taxable Plant	

Building	Substations
\$1,020,748.43 B/	\$172,792.97 C/
414,144.22 B/	40,374.31 C/
\$606,604.21	\$132,418.66
0.00	0.00
\$606,604.21	\$132,418.66

County Taxes:

State Utility Assessment Ratio	
Local Property Tax Rate	
State Equalization Ratio	
Annual Property Tax - County	

0.55 F/	0.55 F/
2.13 F/	2.13 F/
1.0000% F/	1.0000% F/
\$7,108.70	\$1,551.79

City Taxes:

State Utility Assessment Ratio	
Local Property Tax Rate	
State Equalization Ratio	
Annual Property Tax - City	

0.55 F/	0.55 F/
2.19 F/	2.19 F/
1.0000% F/	1.0000% F/
\$7,306.55	\$1,594.98

Total Annual Property Tax

Monthly Property Taxes

- A/ Workpaper W-30-7.00.
- B/ Workpaper W-30-3.00.
- C/ Workpaper W-30-4.00.
- D/ General Allocator Workpaper A-1-1.00.
- E/ Workpaper W-30-5.00.
- F/ Workpaper W-30-6.00.

Total Annual Property Tax	\$14,415.25
Monthly Property Taxes	\$3,146.78
	\$262.23

Bristol Tennessee Essential Services
Billing Expenses
May 2010

R-1-11.04

Item	Account	Allocator	Total Amount	Electric Percentage	Electric Amount	Cable & Internet Percentage	Cable & Internet Amount	Telephone Percentage	Telephone Amount
Postage		Services	\$25,860.00						
Bills		Services	0.00	57.46% A/	\$14,858.82	30.93% A/	\$7,997.60	11.61% A/	\$3,003.58
Delinquents		Services	0.00	57.46% A/	0.00	30.93% A/	0.00	11.61% A/	0.00
Support		Services	0.00	57.46% A/	0.00	30.93% A/	0.00	11.61% A/	0.00
Total			\$25,860.00		\$14,858.82		\$7,997.60		\$3,003.58

Auditor's Notes:

Service Allocators for Billing Expenses are not included in the journal entry. They are included in a separate entry at year end.

A/ Services Allocator Workpaper B-1-1.00.

SOURCE: Audit Workpaper W-30-1.00.

Bristol Tennessee Essential Services
Insurance Expenses
May 2010

R-1-11.05

Item	Account	Allocator	Total Amount	Electric		Cable & Internet		Telephone	
				Percentage	Amount	Percentage	Amount	Percentage	Amount
Property		Plant in Service	\$3,474.30	93.71% A/	\$3,255.77	5.35% A/	\$185.86	0.94% A/	\$32.67
General Liability		General	2,432.01	74.78% B/	1,818.66	15.25% B/	370.88	9.97% B/	242.47
Crime		General	173.72	74.78% B/	129.91	15.25% B/	26.49	9.97% B/	17.32
Emp Prac Liability		Hours	694.86	73.46% C/	510.43	18.21% C/	126.55	8.33% C/	57.89
Employee Benefits		Hours	173.72	73.46% C/	127.61	18.21% C/	31.64	8.33% C/	14.47
Cont. Equipment		Plant in Service	868.58	93.71% A/	813.95	5.35% A/	46.47	0.94% A/	8.17
EDP		Plant in Service	173.72	93.71% A/	162.79	5.35% A/	9.29	0.94% A/	1.63
Auto		Services	3,821.73	57.46% D/	2,195.92	30.93% D/	1,181.93	11.61% D/	443.89
Umbrella		General	5,558.88	74.78% B/	4,156.93	15.25% B/	847.73	9.97% B/	554.22
Workman's comp		Hours	4,050.08	73.46% C/	2,975.09	18.21% C/	737.59	8.33% C/	337.40
Boiler/Mach. Coverage		Plant in Service	1,435.67	93.71% A/	1,345.37	5.35% A/	76.80	0.94% A/	13.50
Director's & Officers Liability		General	3,860.08	74.78% B/	2,886.57	15.25% B/	588.66	9.97% B/	384.85
Total			\$26,717.35		\$20,378.98		\$4,229.89		\$2,108.49
		Plant in Service	\$5,952.27		\$5,577.87		\$318.42		\$55.98
		General	12,024.69		8,992.06		1,833.77		1,198.86
		Hours	4,918.66		3,613.12		896.77		409.76
		Services	3,821.73		2,195.92		1,181.93		443.89
		Total	\$26,717.35		\$20,378.98		\$4,229.89		\$2,108.49

Auditor's Notes:

- A/ Plant in Service Allocator Workpaper E-1-1.00.
- B/ General Allocator Workpaper A-1-1.00.
- C/ Employee Hours Allocator Workpaper C-1-1.00.
- D/ Service Allocator Workpaper B-1-1.00.

SOURCE: Audit Workpaper W-30-2.00.

Description: A&G Cable-Tele Journal Entries

R-1-12.00

Date: June 2010

Entered By: _____

JE: _____

Item ID	R.Acct	Acct	Amount	Title	
Misc 00	926.70	123.10	\$4,349.55	General Allocator Cable Isp	
Misc 00	228.65	921.65	\$4,349.55	General Allocator Cable Isp	
Misc 00	228.75	921.75	\$2,843.61	General Allocator Telephone	
Misc 00	926.70	123.11	\$2,843.61	General Allocator Telephone	
Misc 00	926.70	123.10	\$11,346.26	Employee Hours Cable Isp	
Misc 00	228.65	921.65	\$11,346.26	Employee Hours Cable Isp	
Misc 00	228.75	921.75	\$5,190.23	Employee Hours Telephone	
Misc 00	926.70	123.11	\$5,190.23	Employee Hours Telephone	
Misc 00	926.70	123.10	\$16,836.31	Services Cable Isp	
Misc 00	228.65	921.65	\$16,836.31	Services Cable Isp	
Misc 00	228.75	921.75	\$6,323.05	Services Telephone	
Misc 00	926.70	123.11	\$6,323.05	Services Telephone	
Misc 00	926.70	123.10	\$318.42	Plant in Service Cable Isp	
Misc 00	228.65	921.65	\$318.42	Plant in Service Cable Isp	
Misc 00	228.75	921.75	\$55.98	Plant in Service Telephone	
Misc 00	926.70	123.11	\$55.98	Plant in Service Telephone	
Misc 00	926.70	123.10		Substation Allocator	
Misc 00	228.65	921.65		Substation Allocator	
Misc 00	228.75	921.75		Substation Allocator	
Misc 00	926.70	123.11		Substation Allocator	
			\$94,526.81		

Auditor's Notes:

This schedule was created by the auditor. Verify that these entries were made.

Bristol Tennessee Essential Services
Total Shared Expenses
June 2010

R-1-12.01

<u>Item</u>	<u>Total Amount</u>	<u>Electric</u>	<u>Cable & Internet</u>	<u>Telephone</u>
Administrative Expenses	\$75,767.11	\$51,955.49	\$16,823.74	\$6,987.88
Building Rent	20,883.96	15,617.03	3,184.80	2,082.13
Billing Expenses	27,847.00	16,000.52	8,612.11	3,234.37
Insurance Expenses	26,717.35	20,378.98	4,229.89	2,108.49
Total	\$151,215.42	\$103,952.01	\$32,850.54	\$14,412.87

General Allocator:

Administrative Expense	-\$4,386.99	-\$3,280.59	-\$669.02	-\$437.38
Building Rent	20,883.96	15,617.03	3,184.80	2,082.13
Billing Expense	0.00	0.00	0.00	0.00
Insurance	12,024.69	8,992.06	1,833.77	1,198.86
Total	\$28,521.66	\$21,328.50	\$4,349.55	\$2,843.61

Employee Hours Allocator:

Administrative Expense	\$57,383.14	\$42,152.19	\$10,450.48	\$4,780.47
Building Rent	0.00	0.00	0.00	0.00
Billing Expense	0.00	0.00	0.00	0.00
Insurance	4,918.66	3,613.12	895.77	409.76
Total	\$62,301.80	\$45,765.31	\$11,346.26	\$5,190.23

Services Allocator:

Administrative Expense	\$22,770.96	\$13,083.89	\$7,042.27	\$2,644.80
Building Rent	0.00	0.00	0.00	0.00
Billing Expense	27,847.00	16,000.52	8,612.11	3,234.37
Insurance	3,821.73	2,195.92	1,181.93	443.89
Total	\$54,439.69	\$31,280.33	\$16,836.31	\$6,323.05

Plant in Service Allocator:

Administrative Expense	\$0.00	\$0.00	\$0.00	\$0.00
Building Rent	0.00	0.00	0.00	0.00
Billing Expense	0.00	0.00	0.00	0.00
Insurance	5,952.27	5,577.87	318.42	55.98
Total	\$5,952.27	\$5,577.87	\$318.42	\$55.98

Auditor's Notes:

** Not included in journal entry -- Included in a separate year-end journal entry.

Bristol Tennessee Essential Services
Administrative Expenses
June 2010

R-1-12.02

Item	Account	Allocator	Total Amount	Electric Percentage	Electric Amount	Cable & Internet Percentage	Cable & Internet Amount	Telephone Percentage	Telephone Amount
Audit Expense	923.20	General	-\$2,287.88	74.78% A/	-\$1,710.88	15.25% A/	-\$348.90	9.97% A/	-\$228.10
Collection Expense	903.40 + 903.50 + 903.60	General	-2,099.11	74.78% A/	-1,569.71	15.25% A/	-320.11	9.97% A/	-209.28
Verizon	AP VN 15200	Employee Hours	2,299.67	73.46% B/	1,689.28	18.21% B/	418.81	8.33% B/	191.58
Telcove		Employee Hours	0.00	73.46% B/	0.00	18.21% B/	0.00	8.33% B/	0.00
Desktop Co-op	AP VN 6233	Employee Hours	6,700.00	73.46% B/	4,921.65	18.21% B/	1,220.19	8.33% B/	558.16
Picnic	926.60	Employee Hours	910.00	73.46% B/	668.46	18.21% B/	165.73	8.33% B/	75.81
Awards Banquet	926.50	Employee Hours	3,804.93	73.46% B/	2,795.00	18.21% B/	692.94	8.33% B/	316.98
Christmas Party	926.40	Employee Hours	0.00	73.46% B/	0.00	18.21% B/	0.00	8.33% B/	0.00
Office Supplies	921.00	Employee Hours	43,668.54	73.46% B/	32,077.79	18.21% B/	7,952.81	8.33% B/	3,637.94
Telephone Service	AP VN 13450	Services	106.57	57.46% C/	61.23	30.93% C/	32.96	11.61% C/	12.38
Online	AP VN 11420	Services	0.00	57.46% C/	0.00	30.93% C/	0.00	11.61% C/	0.00
Legal	AP VN 6300	Services	6,750.00	57.46% C/	3,878.46	30.93% C/	2,087.54	11.61% C/	784.00
HP Support	AP VN 8827	Services	0.00	57.46% C/	0.00	30.93% C/	0.00	11.61% C/	0.00
Loomis Fargo	AP VN 10550	Services	1,314.60	57.46% C/	755.35	30.93% C/	406.56	11.61% C/	152.89
Com Squared	APVN5670	Services	13,638.80	57.46% C/	7,836.68	30.93% C/	4,218.01	11.61% C/	1,584.12
Pitney Bowes	AP VN 11700	Services	980.99	57.46% C/	552.17	30.93% C/	297.20	11.61% C/	111.62
Postmaster	AP VN 12000 + AP VN 12200	Services	0.00	57.46% C/	0.00	30.93% C/	0.00	11.61% C/	0.00
Total			\$75,767.11		\$51,955.49		\$16,823.74		\$6,987.88
			Total General		-\$3,280.59		-\$669.02		-\$437.38
			Total Hours		42,152.19		10,450.48		4,780.47
			Total Services		13,083.89		7,042.27		2,644.80
			Total Other		0.00		0.00		0.00
			Total		\$51,955.49		\$16,823.74		\$6,987.88

SOURCE: Audit Workpaper W-30-8.00.

A/ General Allocator Workpaper A-1-1.00.

B/ Employee Hours Allocator Workpaper C-1-1.00.

C/ Services Allocator Workpaper B-1-1.00.

Item	Account	Allocator	Total Amount	Electric Percentage	Electric Amount	Cable & Internet Percentage	Cable & Internet Amount	Telephone Percentage	Telephone Amount
Buildings:									
Water and Sewer	AP VN 5200	General allocator	\$268.82 A/	74.78% D/	\$201.77	15.25% D/	\$41.15	9.97% D/	\$26.90
Trash Collection	AP VN 1365	General allocator	\$840.08 A/	74.78% D/	628.21	15.25% D/	128.11	9.97% D/	83.76
Extermination	AP VN 13800	General allocator	\$68.00 A/	74.78% D/	50.85	15.25% D/	10.37	9.97% D/	6.78
Elevator Maintenance	AP VN 11500	General allocator	\$1,167.32 A/	74.78% D/	872.92	15.25% D/	178.02	9.97% D/	116.38
Maintenance	932.00	General allocator	\$6,265.11 A/	74.78% D/	4,685.05	15.25% D/	955.43	9.97% D/	624.63
Depreciation		General allocator	\$4,826.22 B/	74.78% D/	3,609.05	15.25% D/	736.00	9.97% D/	481.17
Taxes		General allocator	1,191.71	74.78% D/	891.16	15.25% D/	181.74	9.97% D/	118.81
Return on Investment		General allocator	4,327.79	74.78% D/	3,236.32	15.25% D/	659.99	9.97% D/	431.48
Total			\$16,956.05		\$14,175.33		\$2,890.80		\$1,889.92
Substations (5):									
Depreciation		General allocator	\$719.97 C/	74.78% D/	\$538.39	15.25% D/	\$109.80	9.97% D/	\$71.78
Taxes		General allocator	260.81	74.78% D/	195.03	15.25% D/	39.77	9.97% D/	26.00
Return on Investment		General allocator	947.13	74.78% D/	708.27	15.25% D/	144.44	9.97% D/	94.43
Total			\$1,927.91		\$1,441.69		\$294.01		\$192.21
Grand Total (Buildings & Substations)			\$20,883.96		\$15,617.03		\$3,184.80		\$2,082.13

Return on Investment:

Gross Plant	Building	\$1,020,748.43 B/
Accumulated Depreciation		418,970.44 B/
Net Plant		\$601,777.99
Overall Company Rate of Return		8.63% E/
Annual Rate of Return		\$51,933.44
Monthly Rate of Return		\$4,327.79

Property Taxes:

Gross Plant	Building	\$1,020,748.43 B/
Accumulated Depreciation		418,970.44 B/
Net Plant		\$601,777.99
Leased Plant (?????)		0.00
Taxable Plant		\$601,777.99

County Taxes:

State Utility Assessment Ratio	0.55 F/
Local Property Tax Rate	2.13 F/
State Equalization Ratio	1.0000% F/
Annual Property Tax - County	\$7,052.15

City Taxes:

State Utility Assessment Ratio	0.55 F/
Local Property Tax Rate	2.19 F/
State Equalization Ratio	1.0000% F/
Annual Property Tax - City	\$7,248.42

Total Annual Property Tax

\$14,300.56

Monthly Property Taxes

\$1,191.71

A/ Workpaper W-30-7.00.

B/ Workpaper W-30-3.00.

C/ Workpaper W-30-4.00.

D/ General Allocator Workpaper A-1-1.00.

E/ Workpaper W-30-5.00.

F/ Workpaper W-30-6.00.

Item	Account	Allocator	Total		Electric		Cable & Internet		Telephone	
			Amount		Percentage	Amount	Percentage	Amount	Percentage	Amount
Postage		Services	\$27,847.00		57.46% A/	\$16,000.52	30.93% A/	\$8,612.11	11.61% A/	\$3,234.37
Bills		Services	0.00		57.46% A/	0.00	30.93% A/	0.00	11.61% A/	0.00
Delinquents		Services	0.00		57.46% A/	0.00	30.93% A/	0.00	11.61% A/	0.00
Support		Services	0.00		57.46% A/	0.00	30.93% A/	0.00	11.61% A/	0.00
Total			<u>\$27,847.00</u>			<u>\$16,000.52</u>		<u>\$8,612.11</u>		<u>\$3,234.37</u>

Auditor's Notes:

Service Allocators for Billing Expenses are not included in the journal entry. They are included in a separate entry at year end.

A/ Services Allocator Workpaper B-1-1.00.

SOURCE: Audit Workpaper W-30-1.00.

Bristol Tennessee Essential Services
Insurance Expenses
June 2010

R-1-12.05

Item	Account	Allocator	Total Amount	Electric Percentage	Electric Amount	Cable & Internet Percentage	Cable & Internet Amount	Telephone Percentage	Telephone Amount
Property		Plant in Service	\$3,474.30	93.71% A/	\$3,255.77	5.35% A/	\$185.86	0.94% A/	\$32.67
General Liability		General	2,432.01	74.78% B/	1,818.66	15.25% B/	370.88	9.97% B/	242.47
Crime		General	173.72	74.78% B/	129.91	15.25% B/	26.49	9.97% B/	17.32
Emp Prac Liability		Hours	694.86	73.46% C/	510.43	18.21% C/	126.55	8.33% C/	57.89
Employee Benefits		Hours	173.72	73.46% C/	127.61	18.21% C/	31.64	8.33% C/	14.47
Cont. Equipment		Plant in Service	868.58	93.71% A/	813.95	5.35% A/	46.47	0.94% A/	8.17
EDP		Plant in Service	173.72	93.71% A/	162.79	5.35% A/	9.29	0.94% A/	1.63
Auto		Services	3,821.73	57.46% D/	2,195.92	30.93% D/	1,181.93	11.61% D/	443.89
Umbrella		General	5,558.88	74.78% B/	4,156.93	15.25% B/	847.73	9.97% B/	554.22
Workman's comp		Hours	4,050.08	73.46% C/	2,975.09	18.21% C/	737.59	8.33% C/	337.40
Boiler/Mach. Coverage		Plant in Service	1,435.67	93.71% A/	1,345.37	5.35% A/	76.80	0.94% A/	13.50
Director's & Officers Liability		General	3,860.08	74.78% B/	2,866.57	15.25% B/	588.66	9.97% B/	384.85
Total			\$26,717.35		\$20,378.98		\$4,229.89		\$2,108.49
		Plant in Service	\$5,952.27		\$5,577.87		\$318.42		\$55.98
		General	12,024.69		8,992.06		1,833.77		1,198.86
		Hours	4,918.66		3,613.12		895.77		409.76
		Services	3,821.73		2,195.92		1,181.93		443.89
		Total	\$26,717.35		\$20,378.98		\$4,229.89		\$2,108.49

Auditor's Notes:

- A/ Plant in Service Allocator Workpaper E-1-1.00.
- B/ General Allocator Workpaper A-1-1.00.
- C/ Employee Hours Allocator Workpaper C-1-1.00.
- D/ Service Allocator Workpaper B-1-1.00.

SOURCE: Audit Workpaper W-30-2.00.

Description: A&G Cable-Tele Journal Entries

R-1-1.00

Date: July 2009

Entered By: _____

JE: _____

Item ID	R.Acct	Acct	Amount	Title	
Misc 00	926.70	123.10	\$4,145.64	General Allocator Cable Isp	
Misc 00	228.65	921.65	\$4,145.64	General Allocator Cable Isp	
Misc 00	228.75	921.75	\$3,231.15	General Allocator Telephone	
Misc 00	926.70	123.11	\$3,231.15	General Allocator Telephone	
Misc 00	926.70	123.10	\$8,580.65	Employee Hours Cable Isp	
Misc 00	228.65	921.65	\$8,580.65	Employee Hours Cable Isp	
Misc 00	228.75	921.75	\$4,066.67	Employee Hours Telephone	
Misc 00	926.70	123.11	\$4,066.67	Employee Hours Telephone	
Misc 00	926.70	123.10	\$10,253.00	Services Cable Isp	
Misc 00	228.65	921.65	\$10,253.00	Services Cable Isp	
Misc 00	228.75	921.75	\$3,800.63	Services Telephone	
Misc 00	926.70	123.11	\$3,800.63	Services Telephone	
Misc 00	926.70	123.10	\$277.54	Plant in Service Cable Isp	
Misc 00	228.65	921.65	\$277.54	Plant in Service Cable Isp	
Misc 00	228.75	921.75	\$58.31	Plant in Service Telephone	
Misc 00	926.70	123.11	\$58.31	Plant in Service Telephone	
Misc 00	926.70	123.10		Substation Allocator	
Misc 00	228.65	921.65		Substation Allocator	
Misc 00	228.75	921.75		Substation Allocator	
Misc 00	926.70	123.11		Substation Allocator	
			\$68,827.23		

Auditor's Notes:

This schedule was created by the auditor. Verify that these entries were made.

Bristol Tennessee Essential Services
Total Shared Expenses
July 2009

R-1-1.01

<u>Item</u>	<u>Total Amount</u>	<u>Electric</u>	<u>Cable & Internet</u>	<u>Telephone</u>
Administrative Expenses	\$40,550.23	\$28,213.35	\$8,647.67	\$3,689.21
Building Rent	19,261.06	13,907.23	3,008.77	2,345.06
Billing Expenses	26,398.00	16,240.55	7,410.49	2,746.96
Insurance Expenses	26,717.35	20,151.91	4,189.90	2,375.54
Total	\$112,926.64	\$78,513.03	\$23,256.84	\$11,156.77

General Allocator:

Administrative Expense	-\$4,746.84	-\$3,427.40	-\$741.50	-\$577.93
Building Rent	19,261.06	13,907.23	3,008.77	2,345.06
Billing Expense	0.00	0.00	0.00	0.00
Insurance	12,024.69	8,682.29	1,878.38	1,464.02
Total	\$26,538.91	\$19,162.12	\$4,145.64	\$3,231.15

Employee Hours Allocator:

Administrative Expense	\$38,993.09	\$27,762.42	\$7,619.51	\$3,611.16
Building Rent	0.00	0.00	0.00	0.00
Billing Expense	0.00	0.00	0.00	0.00
Insurance	4,918.66	3,502.00	961.14	455.52
Total	\$43,911.75	\$31,264.43	\$8,580.65	\$4,066.67

Services Allocator:

Administrative Expense	\$6,303.98	\$3,878.33	\$1,769.66	\$655.99
Building Rent	0.00	0.00	0.00	0.00
Billing Expense	26,398.00	16,240.55	7,410.49	2,746.96
Insurance	3,821.73	2,351.20	1,072.84	397.69
Total	\$36,523.71	\$22,470.07	\$10,253.00	\$3,800.63

Plant in Service Allocator:

Administrative Expense	\$0.00	\$0.00	\$0.00	\$0.00
Building Rent	0.00	0.00	0.00	0.00
Billing Expense	0.00	0.00	0.00	0.00
Insurance	5,952.27	5,616.41	277.54	58.31
Total	\$5,952.27	\$5,616.41	\$277.54	\$58.31

Auditor's Notes:

** Not included in journal entry -- Included in a separate year-end journal entry.

Bristol Tennessee Essential Services
Administrative Expenses
July 2009

R-1-1.02

Item	Account	Allocator	Total Amount	Electric Percentage	Electric Amount	Cable & Internet Percentage	Cable & Internet Amount	Telephone Percentage	Telephone Amount
Audit Expense	923.20	General	\$0.00	72.20% A/	\$0.00	15.62% A/	\$0.00	12.18% A/	\$0.00
Collection Expense	903.40 + 903.50 + 903.60	General	-4,746.84	72.20% A/	-3,427.40	15.62% A/	-741.50	12.18% A/	-577.93
Verizon	AP VN 15200	Employee Hours	0.00	71.20% B/	0.00	19.54% B/	0.00	9.26% B/	0.00
Telcove		Employee Hours	0.00	71.20% B/	0.00	19.54% B/	0.00	9.26% B/	0.00
Desktop Co-op	AP VN 6233	Employee Hours	6,700.00	71.20% B/	4,770.29	19.54% B/	1,309.22	9.26% B/	620.49
Picnic	926.60	Employee Hours	0.00	71.20% B/	0.00	19.54% B/	0.00	9.26% B/	0.00
Awards Banquet	926.50	Employee Hours	0.00	71.20% B/	0.00	19.54% B/	0.00	9.26% B/	0.00
Christmas Party	926.40	Employee Hours	0.00	71.20% B/	0.00	19.54% B/	0.00	9.26% B/	0.00
Office Supplies	921.00	Employee Hours	32,293.09	71.20% B/	22,992.14	19.54% B/	6,310.29	9.26% B/	2,990.67
Telephone Service	AP VN 13450	Services	106.11	61.52% C/	65.28	28.07% C/	29.79	10.41% C/	11.04
Online	AP VN 11420	Services	865.37	61.52% C/	532.39	28.07% C/	242.93	10.41% C/	90.05
Legal	AP VN 6300	Services	4,500.00	61.52% C/	2,768.48	28.07% C/	1,263.25	10.41% C/	468.27
HP Support	AP VN 8827	Services	0.00	61.52% C/	0.00	28.07% C/	0.00	10.41% C/	0.00
Loomis Fargo	AP VN 10550	Services	632.50	61.52% C/	389.13	28.07% C/	177.56	10.41% C/	65.82
Com Squared	APVN5670	Services	200.00	61.52% C/	123.04	28.07% C/	56.14	10.41% C/	20.81
Pitney Bowes	AP VN 11700	Services	0.00	61.52% C/	0.00	28.07% C/	0.00	10.41% C/	0.00
Postmaster	AP VN 12000 + AP VN 12200	Services	0.00	61.52% C/	0.00	28.07% C/	0.00	10.41% C/	0.00
Total			\$40,550.23		\$28,213.35		\$8,647.67		\$3,689.21
Total General			-\$4,746.84		-\$3,427.40		-\$741.50		-\$577.93
Total Hours			38,993.09		27,762.42		7,619.51		3,611.16
Total Services			6,303.98		3,878.33		1,769.66		655.99
Total Other			0.00		0.00		0.00		0.00
Total			\$40,550.23		\$28,213.35		\$8,647.67		\$3,689.21

SOURCE: Audit Workpaper W-30-8.00.

A/ General Allocator Workpaper A-1-1.00.

B/ Employee Hours Allocator Workpaper C-1-1.00.

C/ Services Allocator Workpaper B-1-1.00.

Item	Account	Allocator	Total Amount	Electric		Cable & Internet		Telephone	
				Percentage	Amount	Percentage	Amount	Percentage	Amount
Buildings:									
Water and Sewer	AP VN 5200	General allocator	\$203.52 A/	72.20% D/	\$146.95	15.62% D/	\$31.79	12.18% D/	\$24.78
Trash Collection	AP VN 1565	General allocator	\$385.36 A/	72.20% D/	278.24	15.62% D/	60.20	12.18% D/	46.92
Extermination	AP VN 13800	General allocator	\$34.00 A/	72.20% D/	24.55	15.62% D/	5.31	12.18% D/	4.14
Elevator Maintenance	AP VN 11500	General allocator	\$0.00 A/	72.20% D/	0.00	15.62% D/	0.00	12.18% D/	0.00
Maintenance	932.00	General allocator	\$5,686.26 A/	72.20% D/	4,105.70	15.62% D/	888.25	12.18% D/	682.31
Depreciation		General allocator	\$4,929.17 B/	72.20% D/	3,559.05	15.62% D/	769.99	12.18% D/	600.13
Taxes		General allocator	1,300.25	72.20% D/	938.83	15.62% D/	203.11	12.18% D/	156.31
Return on Investment		General allocator	4,721.95	72.20% D/	3,409.43	15.62% D/	737.62	12.18% D/	574.90
Total			\$17,260.52		\$12,462.76		\$2,686.27		\$2,101.49
Substations (S):									
Depreciation		General allocator	\$719.97 C/	72.20% D/	\$519.85	15.62% D/	\$112.47	12.18% D/	\$87.66
Taxes		General allocator	276.49	72.20% D/	199.64	15.62% D/	43.19	12.18% D/	33.68
Return on Investment		General allocator	1,004.09	72.20% D/	724.99	15.62% D/	156.85	12.18% D/	122.29
Total			\$2,000.55		\$1,444.47		\$312.51		\$243.57
Grand Total (Buildings & Substations)			\$19,261.06		\$13,907.23		\$3,008.77		\$2,345.06

Return on Investment:

Gross Plant	Building	
Accumulated Depreciation	\$1,037,923.53 B/	
Net Plant	\$81,336.79 B/	
Overall Company Rate of Return	\$656,586.74	
Annual Rate of Return	8.63% E/	
	\$56,663.44	
Monthly Rate of Return	\$4,721.95	

Property Taxes:

Gross Plant	Building	
Accumulated Depreciation	\$1,037,923.53 B/	
Net Plant	\$81,336.79 B/	
Leased Plant (?????)	\$656,586.74	
Taxable Plant	0.00	
	\$656,586.74	

County Taxes:

State Utility Assessment Ratio	0.55 F/	
Local Property Tax Rate	2.13 F/	
State Equalization Ratio	1.0000% F/	
Annual Property Tax - County	\$7,694.44	

City Taxes:

State Utility Assessment Ratio	0.55 F/	
Local Property Tax Rate	2.19 F/	
State Equalization Ratio	1.0000% F/	
Annual Property Tax - City	\$7,908.59	

Total Annual Property Tax

	\$15,603.03	
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Monthly Property Taxes

	\$1,300.25	
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A/ Workpaper W-30-7.00.

B/ Workpaper W-30-3.00.

C/ Workpaper W-30-4.00.

D/ General Allocator Workpaper A-1-1.00.

E/ Workpaper W-30-5.00.

F/ Workpaper W-30-6.00.

Item	Account	Allocator	Total		Electric		Cable & Internet		Telephone	
			Amount		Percentage	Amount	Percentage	Amount	Percentage	Amount
Postage		Services	\$26,398.00		61.52% A/	\$16,240.55	28.07% A/	\$7,410.49	10.41% A/	\$2,746.96
Bills		Services	0.00		61.52% A/	0.00	28.07% A/	0.00	10.41% A/	0.00
Delinquents		Services	0.00		61.52% A/	0.00	28.07% A/	0.00	10.41% A/	0.00
Support		Services	0.00		61.52% A/	0.00	28.07% A/	0.00	10.41% A/	0.00
Total			<u>\$26,398.00</u>			<u>\$16,240.55</u>		<u>\$7,410.49</u>		<u>\$2,746.96</u>

Auditor's Notes:

Service Allocators for Billing Expenses are not included in the journal entry. They are included in a separate entry at year end.

A/ Services Allocator Workpaper B-1-1.00.

SOURCE: Audit Workpaper W-30-1.00.

Bristol Tennessee Essential Services
Insurance Expenses
July 2009

R-1-1.05

Item	Account	Allocator	Total Amount	Electric		Cable & Internet		Telephone	
				Percentage	Amount	Percentage	Amount	Percentage	Amount
Property		Plant in Service	\$3,474.30	94.36% A/	\$3,278.26	4.66% A/	\$162.00	0.98% A/	\$34.04
General Liability		General	2,432.01	72.20% B/	1,756.00	15.62% B/	379.90	12.18% B/	296.10
Crime		General	173.72	72.20% B/	125.43	15.62% B/	27.14	12.18% B/	21.15
Emp Prac Liability		Hours	694.86	71.20% C/	494.73	19.54% C/	135.78	9.26% C/	64.35
Employee Benefits		Hours	173.72	71.20% C/	123.69	19.54% C/	33.95	9.26% C/	16.09
Cont. Equipment		Plant in Service	868.58	94.36% A/	819.57	4.66% A/	40.50	0.98% A/	8.51
EDP		Plant in Service	173.72	94.36% A/	163.92	4.66% A/	8.10	0.98% A/	1.70
Auto		Services	3,821.73	61.52% D/	2,351.20	28.07% D/	1,072.84	10.41% D/	397.69
Umbrella		General	5,558.88	72.20% B/	4,013.73	15.62% B/	868.35	12.18% B/	676.80
Workman's comp		Hours	4,050.08	71.20% C/	2,883.59	19.54% C/	791.41	9.26% C/	375.08
Boiler/Mach. Coverage		Plant in Service	1,435.67	94.36% A/	1,354.66	4.66% A/	66.94	0.98% A/	14.06
Director's & Officers Liability		General	3,860.08	72.20% B/	2,787.13	15.62% B/	602.98	12.18% B/	489.97
Total			\$26,717.35		\$20,151.91		\$4,189.90		\$2,375.54
		Plant in Service	\$5,952.27		\$5,616.41		\$277.54		\$58.31
		General	12,024.69		8,682.29		1,878.38		1,464.02
		Hours	4,918.66		3,502.00		961.14		455.52
		Services	3,821.73		2,351.20		1,072.84		397.69
		Total	\$26,717.35		\$20,151.91		\$4,189.90		\$2,375.54

Auditor's Notes:

- A/ Plant in Service Allocator Workpaper E-1-1.00.
- B/ General Allocator Workpaper A-1-1.00.
- C/ Employee Hours Allocator Workpaper C-1-1.00.
- D/ Service Allocator Workpaper B-1-1.00.

SOURCE: Audit Workpaper W-30-2.00.

Description: A&G Cable-Tele Journal Entries

R-1-2.00

Date: August 2009

Entered By: _____

JE: _____

Item ID	R.Acct	Acct	Amount	Title	
Misc 00	926.70	123.10	\$4,011.15	General Allocator Cable Isp	
Misc 00	228.65	921.65	\$4,011.15	General Allocator Cable Isp	
Misc 00	228.75	921.75	\$3,126.33	General Allocator Telephone	
Misc 00	926.70	123.11	\$3,126.33	General Allocator Telephone	
Misc 00	926.70	123.10	\$6,579.67	Employee Hours Cable Isp	
Misc 00	228.65	921.65	\$6,579.67	Employee Hours Cable Isp	
Misc 00	228.75	921.75	\$3,118.34	Employee Hours Telephone	
Misc 00	926.70	123.11	\$3,118.34	Employee Hours Telephone	
Misc 00	926.70	123.10	\$10,378.90	Services Cable Isp	
Misc 00	228.65	921.65	\$10,378.90	Services Cable Isp	
Misc 00	228.75	921.75	\$3,847.30	Services Telephone	
Misc 00	926.70	123.11	\$3,847.30	Services Telephone	
Misc 00	926.70	123.10	\$277.54	Plant in Service Cable Isp	
Misc 00	228.65	921.65	\$277.54	Plant in Service Cable Isp	
Misc 00	228.75	921.75	\$58.31	Plant in Service Telephone	
Misc 00	926.70	123.11	\$58.31	Plant in Service Telephone	
Misc 00	926.70	123.10		Substation Allocator	
Misc 00	228.65	921.65		Substation Allocator	
Misc 00	228.75	921.75		Substation Allocator	
Misc 00	926.70	123.11		Substation Allocator	
			\$62,795.09		

Auditor's Notes:

This schedule was created by the auditor. Verify that these entries were made.

Bristol Tennessee Essential Services
Total Shared Expenses
August 2009

R-1-2.01

<u>Item</u>	<u>Total Amount</u>	<u>Electric</u>	<u>Cable & Internet</u>	<u>Telephone</u>
Administrative Expenses	\$29,797.38	\$20,606.77	\$6,503.15	\$2,687.46
Building Rent	18,403.33	13,287.91	2,874.78	2,240.63
Billing Expenses	27,356.00	16,829.93	7,679.43	2,846.65
Insurance Expenses	26,717.35	20,151.91	4,189.90	2,375.54
Total	\$102,274.06	\$70,876.52	\$21,247.26	\$10,150.28

General Allocator:

Administrative Expense	-\$4,750.07	-\$3,429.73	-\$742.01	-\$578.33
Building Rent	18,403.33	13,287.91	2,874.78	2,240.63
Billing Expense	0.00	0.00	0.00	0.00
Insurance	12,024.69	8,682.29	1,878.38	1,464.02
Total	\$25,677.95	\$18,540.47	\$4,011.15	\$3,126.33

Employee Hours Allocator:

Administrative Expense	\$28,752.99	\$20,471.64	\$5,618.53	\$2,662.82
Building Rent	0.00	0.00	0.00	0.00
Billing Expense	0.00	0.00	0.00	0.00
Insurance	4,918.66	3,502.00	961.14	455.52
Total	\$33,671.65	\$23,973.65	\$6,579.67	\$3,118.34

Services Allocator:

Administrative Expense	\$5,794.46	\$3,564.86	\$1,626.63	\$602.97
Building Rent	0.00	0.00	0.00	0.00
Billing Expense	27,356.00	16,829.93	7,679.43	2,846.65
Insurance	3,821.73	2,351.20	1,072.84	397.69
Total	\$36,972.19	\$22,745.99	\$10,378.90	\$3,847.30

Plant in Service Allocator:

Administrative Expense	\$0.00	\$0.00	\$0.00	\$0.00
Building Rent	0.00	0.00	0.00	0.00
Billing Expense	0.00	0.00	0.00	0.00
Insurance	5,952.27	5,616.41	277.54	58.31
Total	\$5,952.27	\$5,616.41	\$277.54	\$58.31

Auditor's Notes:

** Not included in journal entry -- Included in a separate year-end journal entry.

R-1-2.02

SOURCE: Audit Workpaper W-30-8.00.

8-2009 A&G Allocation, Admin Exp

		Item	Account	Allocator	Total Amount	Percentage	Electric Amount	Percentage	Cable & Internet Amount	Percentage	Telephone Amount
Buildings:											
	Water and Sewer	AP VN 5200		General allocator	\$251.70 A/	72.20% D/	\$181.74	15.62% D/	\$39.32	12.18% D/	\$30.64
	Trash Collection	AP VN 1565		General allocator	\$385.36 A/	72.20% D/	278.24	15.62% D/	60.20	12.18% D/	46.92
	Extermination	AP VN 13800		General allocator	\$34.00 A/	72.20% D/	24.55	15.62% D/	5.31	12.18% D/	4.14
	Elevator Maintenance	AP VN 11500		General allocator	\$0.00 A/	72.20% D/	0.00	15.62% D/	0.00	12.18% D/	0.00
	Maintenance	932.00		General allocator	\$4,887.08 A/	72.20% D/	3,528.66	15.62% D/	763.41	12.18% D/	595.01
	Depreciation			General allocator	\$4,829.04 B/	72.20% D/	3,486.75	15.62% D/	754.34	12.18% D/	587.94
	Taxes			General allocator	1,300.25	72.20% D/	938.83	15.62% D/	203.11	12.18% D/	158.31
	Return on Investment			General allocator	4,721.95	72.20% D/	3,409.43	15.62% D/	737.62	12.18% D/	574.90
	Total				\$16,409.39		\$11,848.21		\$2,563.31		\$1,997.87
	Substations (5):										
	Depreciation			General allocator	\$719.97 C/	72.20% D/	\$519.85	15.62% D/	\$112.47	12.18% D/	\$87.66
	Taxes			General allocator	275.06	72.20% D/	198.61	15.62% D/	42.97	12.18% D/	33.49
	Return on Investment			General allocator	998.91	72.20% D/	721.25	15.62% D/	156.04	12.18% D/	121.62
	Total				\$1,993.95		\$1,439.71		\$311.47		\$242.77
Grand Total (Buildings & Substations)											
					\$18,403.33		\$13,287.91		\$2,874.78		\$2,240.63
Return on Investment:											
	Gross Plant			Building	\$1,037,923.53 B/			Substations			
	Accumulated Depreciation				381,336.79 B/						
	Net Plant				\$656,586.74						
	Overall Company Rate of Return				8.63% E/						
	Annual Rate of Return				\$56,663.44						
Monthly Rate of Return											
					\$4,721.95						
Property Taxes:											
	Gross Plant			Building	\$1,037,923.53 B/			Substations			
	Accumulated Depreciation				381,336.79 B/						
	Net Plant				\$656,586.74						
	Leased Plant (?????)				0.00						
	Taxable Plant				\$656,586.74						
County Taxes:											
	State Utility Assessment Ratio				0.55 F/						
	Local Property Tax Rate				2.13 F/						
	State Equalization Ratio				1.0000% F/						
	Annual Property Tax - County				\$7,694.44						
City Taxes:											
	State Utility Assessment Ratio				0.55 F/						
	Local Property Tax Rate				2.19 F/						
	State Equalization Ratio				1.0000% F/						
	Annual Property Tax - City				\$7,908.59						
Total Annual Property Tax											
					\$15,603.03						
Monthly Property Taxes											
					\$1,300.25						
A/ Workpaper W-30-7.00.											
B/ Workpaper W-30-3.00.											
C/ Workpaper W-30-4.00.											
D/ General Allocator Workpaper A-1-1.00.											
E/ Workpaper W-30-5.00.											
F/ Workpaper W-30-6.00.											

Bristol Tennessee Essential Services
Billing Expenses
August 2009

R-1-2.04

Item	Account	Allocator	Total Amount	Electric Percentage	Electric Amount	Cable & Internet Percentage	Cable & Internet Amount	Telephone Percentage	Telephone Amount
Postage		Services	\$27,356.00	61.52% A/	\$16,829.93	28.07% A/	\$7,679.43	10.41% A/	\$2,846.65
Bills		Services	0.00	61.52% A/	0.00	28.07% A/	0.00	10.41% A/	0.00
Delinquents		Services	0.00	61.52% A/	0.00	28.07% A/	0.00	10.41% A/	0.00
Support		Services	0.00	61.52% A/	0.00	28.07% A/	0.00	10.41% A/	0.00
Total			<u>\$27,356.00</u>		<u>\$16,829.93</u>		<u>\$7,679.43</u>		<u>\$2,846.65</u>

Auditor's Notes:

Service Allocators for Billing Expenses are not included in the journal entry. They are included in a separate entry at year end.

A/ Services Allocator Workpaper B-1-1.00.

SOURCE: Audit Workpaper W-30-1.00.

Bristol Tennessee Essential Services
Insurance Expenses
August 2009

R-1-2.05

Item	Account	Allocator	Total Amount	Electric		Cable & Internet		Telephone	
				Percentage	Amount	Percentage	Amount	Percentage	Amount
Property		Plant in Service	\$3,474.30	94.36% A/	\$3,278.26	4.66% A/	\$162.00	0.98% A/	\$34.04
General Liability		General	2,432.01	72.20% B/	1,756.00	15.62% B/	379.90	12.18% B/	296.10
Crime		General	173.72	72.20% B/	125.43	15.62% B/	27.14	12.18% B/	21.15
Emp Prac Liability		Hours	694.86	71.20% C/	494.73	19.54% C/	135.78	9.26% C/	64.35
Employee Benefits		Hours	173.72	71.20% C/	123.69	19.54% C/	33.95	9.26% C/	16.09
Cont. Equipment		Plant in Service	868.58	94.36% A/	819.57	4.66% A/	40.50	0.98% A/	8.51
EDP		Plant in Service	173.72	94.36% A/	163.92	4.66% A/	8.10	0.98% A/	1.70
Auto		Services	3,821.73	61.52% D/	2,351.20	28.07% D/	1,072.84	10.41% D/	397.69
Umbrella		General	5,558.88	72.20% B/	4,013.73	15.62% B/	868.35	12.18% B/	676.80
Workman's comp		Hours	4,050.08	71.20% C/	2,883.59	19.54% C/	791.41	9.26% C/	375.08
Boiler/Mach. Coverage		Plant in Service	1,435.67	94.36% A/	1,354.66	4.66% A/	66.94	0.98% A/	14.06
Director's & Officers Liability		General	3,860.08	72.20% B/	2,787.13	15.62% B/	602.98	12.18% B/	489.97
Total			\$26,717.35		\$20,151.91		\$4,189.90		\$2,375.54
		Plant in Service	\$5,952.27		\$5,616.41		\$277.54		\$58.31
		General	12,024.69		8,682.29		1,878.38		1,464.02
		Hours	4,918.66		3,502.00		961.14		455.52
		Services	3,821.73		2,351.20		1,072.84		397.69
		Total	\$26,717.35		\$20,151.91		\$4,189.90		\$2,375.54

Auditor's Notes:

- A/ Plant in Service Allocator Workpaper E-1-1.00.
- B/ General Allocator Workpaper A-1-1.00.
- C/ Employee Hours Allocator Workpaper C-1-1.00.
- D/ Service Allocator Workpaper B-1-1.00.

SOURCE: Audit Workpaper W-30-2.00.

Description: A&G Cable-Tele Journal Entries

R-1-3.00

Date: September 2009

Entered By: _____

JE: _____

Item ID	R.Acct	Acct	Amount	Title	
Misc 00	926.70	123.10	\$5,085.30	General Allocator Cable Isp	
Misc 00	228.65	921.65	\$5,085.30	General Allocator Cable Isp	
Misc 00	228.75	921.75	\$3,963.53	General Allocator Telephone	
Misc 00	926.70	123.11	\$3,963.53	General Allocator Telephone	
Misc 00	926.70	123.10	\$9,984.47	Employee Hours Cable Isp	
Misc 00	228.65	921.65	\$9,984.47	Employee Hours Cable Isp	
Misc 00	228.75	921.75	\$4,731.99	Employee Hours Telephone	
Misc 00	926.70	123.11	\$4,731.99	Employee Hours Telephone	
Misc 00	926.70	123.10	\$12,463.60	Services Cable Isp	
Misc 00	228.65	921.65	\$12,463.60	Services Cable Isp	
Misc 00	228.75	921.75	\$4,620.07	Services Telephone	
Misc 00	926.70	123.11	\$4,620.07	Services Telephone	
Misc 00	926.70	123.10	\$270.83	Plant in Service Cable Isp	
Misc 00	228.65	921.65	\$270.83	Plant in Service Cable Isp	
Misc 00	228.75	921.75	\$58.31	Plant in Service Telephone	
Misc 00	926.70	123.11	\$58.31	Plant in Service Telephone	
Misc 00	926.70	123.10		Substation Allocator	
Misc 00	228.65	921.65		Substation Allocator	
Misc 00	228.75	921.75		Substation Allocator	
Misc 00	926.70	123.11		Substation Allocator	
			\$82,356.19		

Auditor's Notes:

This schedule was created by the auditor. Verify that these entries were made.

Bristol Tennessee Essential Services
Total Shared Expenses
September 2009

R-1-3.01

<u>Item</u>	<u>Total Amount</u>	<u>Electric</u>	<u>Cable & Internet</u>	<u>Telephone</u>
Administrative Expenses	\$60,765.70	\$41,884.43	\$13,081.44	\$5,799.84
Building Rent	20,230.70	14,607.34	3,160.24	2,463.12
Billing Expenses	26,287.00	16,172.26	7,379.33	2,735.41
Insurance Expenses	26,717.35	20,151.91	4,183.19	2,375.54
Total	\$134,000.75	\$92,815.93	\$27,804.20	\$13,373.90

General Allocator:

Administrative Expense	\$298.86	\$215.79	\$46.68	\$36.39
Building Rent	20,230.70	14,607.34	3,160.24	2,463.12
Billing Expense	0.00	0.00	0.00	0.00
Insurance	12,024.69	8,682.29	1,878.38	1,464.02
Total	\$32,554.25	\$23,505.42	\$5,085.30	\$3,963.53

Employee Hours Allocator:

Administrative Expense	\$46,177.16	\$32,877.36	\$9,023.33	\$4,276.47
Building Rent	0.00	0.00	0.00	0.00
Billing Expense	0.00	0.00	0.00	0.00
Insurance	4,918.66	3,502.00	961.14	455.52
Total	\$51,095.82	\$36,379.36	\$9,984.47	\$4,731.99

Services Allocator:

Administrative Expense	\$14,289.68	\$8,791.28	\$4,011.42	\$1,486.98
Building Rent	0.00	0.00	0.00	0.00
Billing Expense	26,287.00	16,172.26	7,379.33	2,735.41
Insurance	3,821.73	2,351.20	1,072.84	397.69
Total	\$44,398.41	\$27,314.74	\$12,463.60	\$4,620.07

Plant in Service Allocator:

Administrative Expense	\$0.00	\$0.00	\$0.00	\$0.00
Building Rent	0.00	0.00	0.00	0.00
Billing Expense	0.00	0.00	0.00	0.00
Insurance	5,952.27	5,616.41	270.83	58.31
Total	\$5,952.27	\$5,616.41	\$270.83	\$58.31

Auditor's Notes:

** Not included in journal entry -- Included in a separate year-end journal entry.

SOURCE: Audit Workpaper W-30-8.00.

A/ General Allocator Worksheet A-1-1.00.
B/ Employee Hours Allocator Worksheet C-1-1.00.
C/ Services Allocator Worksheet B-1-1.00.

Item	Account	Allocator	Total Amount	Electric Percentage	Electric Amount	Cable & Internet Percentage	Cable & Internet Amount	Telephone Percentage	Telephone Amount
Buildings:									
Water and Sewer	AP VN 5200	General allocator	\$190.84 A/	72.20% D/	\$137.79	15.62% D/	\$29.81	12.18% D/	\$23.24
Trash Collection	AP VN 1565	General allocator	\$385.35 A/	72.20% D/	278.24	15.62% D/	60.20	12.18% D/	46.92
Extermination	AP VN 13800	General allocator	\$68.00 A/	72.20% D/	49.10	15.62% D/	10.62	12.18% D/	8.28
Elevator Maintenance	AP VN 11500	General allocator	\$1,102.27 A/	72.20% D/	795.88	15.62% D/	172.19	12.18% D/	134.20
Maintenance	932.00	General allocator	\$5,752.77 A/	72.20% D/	4,153.72	15.62% D/	896.64	12.18% D/	700.41
Depreciation		General allocator	\$4,826.22 B/	72.20% D/	3,484.72	15.62% D/	753.90	12.18% D/	587.60
Taxes		General allocator	1,277.73	72.20% D/	922.57	15.62% D/	199.59	12.18% D/	155.57
Return on Investment		General allocator	4,640.16	72.20% D/	3,350.38	15.62% D/	724.84	12.18% D/	564.95
Total			\$18,243.35		\$13,172.41		\$2,849.79		\$2,221.15
Substations (5):									
Depreciation		General allocator	\$719.97 C/	72.20% D/	\$519.85	15.62% D/	\$112.47	12.18% D/	\$87.66
Taxes		General allocator	273.64	72.20% D/	197.58	15.62% D/	42.74	12.18% D/	33.32
Return on Investment		General allocator	993.73	72.20% D/	717.51	15.62% D/	155.23	12.18% D/	120.99
Total			\$1,987.34		\$1,434.94		\$310.44		\$241.96
Grand Total (Buildings & Substations)			\$20,230.70		\$14,607.34		\$3,160.24		\$2,463.12

Return on Investment:

Gross Plant	Building	Substations
Accumulated Depreciation	\$1,020,748.43 B/	\$172,792.97 C/
Net Plant	\$375,534.46 B/	\$34,614.54 C/
Overall Company Rate of Return	\$645,213.97	\$138,178.43
Annual Rate of Return	8.63% E/	8.63% E/
	\$55,881.97	\$11,924.80
Monthly Rate of Return	\$4,640.16	\$993.73

Property Taxes:

Gross Plant	Building	Substations
Accumulated Depreciation	\$1,020,748.43 B/	\$172,792.97 C/
Net Plant	\$375,534.46 B/	\$34,614.54 C/
Leased Plant (?????)	\$645,213.97	\$138,178.43
Taxable Plant	0.00	0.00
	\$645,213.97	\$138,178.43

County Taxes:

State Utility Assessment Ratio	0.55 F/	0.55 F/
Local Property Tax Rate	2.13 F/	2.13 F/
State Equalization Ratio	1.0000% F/	1.0000% F/
Annual Property Tax - County	\$7,561.17	\$1,619.29

City Taxes:

State Utility Assessment Ratio	0.55 F/	0.55 F/
Local Property Tax Rate	2.19 F/	2.19 F/
State Equalization Ratio	1.0000% F/	1.0000% F/
Annual Property Tax - City	\$7,771.60	\$1,664.36

Total Annual Property Tax

Monthly Property Taxes	\$3,283.65	\$3,283.65
Monthly Property Taxes	\$273.64	\$273.64

A/ Workpaper W-30-7.00.

B/ Workpaper W-30-3.00.

C/ Workpaper W-30-4.00.

D/ General Allocator Workpaper A-1-1.00.

E/ Workpaper W-30-5.00.

F/ Workpaper W-30-6.00.

Bristol Tennessee Essential Services
Billing Expenses
September 2009

R-1-3.04

Item	Account	Allocator	Total Amount	Electric Percentage	Electric Amount	Cable & Internet Percentage	Cable & Internet Amount	Telephone Percentage	Telephone Amount
Postage		Services	\$26,287.00	61.52% A/	\$16,172.26	28.07% A/	\$7,379.33	10.41% A/	\$2,735.41
Bills		Services	0.00	61.52% A/	0.00	28.07% A/	0.00	10.41% A/	0.00
Delinquents		Services	0.00	61.52% A/	0.00	28.07% A/	0.00	10.41% A/	0.00
Support		Services	0.00	61.52% A/	0.00	28.07% A/	0.00	10.41% A/	0.00
Total			<u>\$26,287.00</u>		<u>\$16,172.26</u>		<u>\$7,379.33</u>		<u>\$2,735.41</u>

Auditor's Notes:

Service Allocators for Billing Expenses are not included in the journal entry. They are included in a separate entry at year end.

A/ Services Allocator Workpaper B-1-1.00.

SOURCE: Audit Workpaper W-30-1.00.

Bristol Tennessee Essential Services
Insurance Expenses
September 2009

R-1-3.05

Item	Account	Allocator	Total		Electric		Cable & Internet		Telephone	
			Amount	Percentage	Amount	Percentage	Amount	Percentage	Amount	Percentage
Property		Plant in Service	\$3,474.30	94.36% A/	\$3,278.26	4.55% A/	\$158.08	0.98% A/	\$34.04	
General Liability		General	2,432.01	72.20% B/	1,756.00	15.62% B/	379.90	12.18% B/	296.10	
Crime		General	173.72	72.20% B/	125.43	15.62% B/	27.14	12.18% B/	21.15	
Emp Prac Liability		Hours	694.86	71.20% C/	494.73	19.54% C/	135.78	9.26% C/	64.35	
Employee Benefits		Hours	173.72	71.20% C/	123.69	19.54% C/	33.95	9.26% C/	16.09	
Cont. Equipment		Plant in Service	868.58	94.36% A/	819.57	4.55% A/	39.52	0.98% A/	8.51	
EDP		Plant in Service	173.72	94.36% A/	163.92	4.55% A/	7.90	0.98% A/	1.70	
Auto		Services	3,821.73	61.52% D/	2,351.20	28.07% D/	1,072.84	10.41% D/	397.69	
Umbrella		General	5,558.88	72.20% B/	4,013.73	15.62% B/	868.35	12.18% B/	676.80	
Workman's comp		Hours	4,050.08	71.20% C/	2,883.59	19.54% C/	791.41	9.26% C/	375.08	
Boiler/Mach. Coverage		Plant in Service	1,435.67	94.36% A/	1,354.66	4.55% A/	65.32	0.98% A/	14.06	
Director's & Officers Liability		General	3,860.08	72.20% B/	2,787.13	15.62% B/	602.98	12.18% B/	469.97	
Total			\$26,717.35		\$20,151.91		\$4,183.19		\$2,375.54	
		Plant in Service	\$5,952.27		\$5,616.41		\$270.83		\$58.31	
		General	12,024.69		8,682.29		1,878.38		1,464.02	
		Hours	4,918.66		3,502.00		961.14		455.52	
		Services	3,821.73		2,351.20		1,072.84		397.69	
		Total	\$26,717.35		\$20,151.91		\$4,183.19		\$2,375.54	

Auditor's Notes:

- A/ Plant in Service Allocator Workpaper E-1-1.00.
- B/ General Allocator Workpaper A-1-1.00.
- C/ Employee Hours Allocator Workpaper C-1-1.00.
- D/ Service Allocator Workpaper B-1-1.00.

SOURCE: Audit Workpaper W-30-2.00.

Description: A&G Cable-Tele Journal Entries

R-1-4.00

Date: October 2009 Entered By: _____

JE: _____

Item ID	R.Acct	Acct	Amount	Title
Misc 00	926.70	123.10	\$5,867.95	General Allocator Cable Isp
Misc 00	228.65	921.65	\$5,867.95	General Allocator Cable Isp
Misc 00	228.75	921.75	\$3,661.75	General Allocator Telephone
Misc 00	926.70	123.11	\$3,661.75	General Allocator Telephone
Misc 00	926.70	123.10	\$7,378.77	Employee Hours Cable Isp
Misc 00	228.65	921.65	\$7,378.77	Employee Hours Cable Isp
Misc 00	228.75	921.75	\$4,083.93	Employee Hours Telephone
Misc 00	926.70	123.11	\$4,083.93	Employee Hours Telephone
Misc 00	926.70	123.10	\$12,472.68	Services Cable Isp
Misc 00	228.65	921.65	\$12,472.68	Services Cable Isp
Misc 00	228.75	921.75	\$4,653.58	Services Telephone
Misc 00	926.70	123.11	\$4,653.58	Services Telephone
Misc 00	926.70	123.10	\$285.92	Plant in Service Cable Isp
Misc 00	228.65	921.65	\$285.92	Plant in Service Cable Isp
Misc 00	228.75	921.75	\$56.19	Plant in Service Telephone
Misc 00	926.70	123.11	\$56.19	Plant in Service Telephone
Misc 00	926.70	123.10		Substation Allocator
Misc 00	228.65	921.65		Substation Allocator
Misc 00	228.75	921.75		Substation Allocator
Misc 00	926.70	123.11	\$76,921.55	Substation Allocator

Auditor's Notes:

This schedule was created by the auditor. Verify that these entries were made.

Bristol Tennessee Essential Services
Total Shared Expenses
October 2009

R-1-4.01

Item	Total Amount	Electric	Cable & Internet	Telephone
Administrative Expenses	\$75,325.01	\$55,614.90	\$12,999.45	\$6,710.67
Building Rent	19,350.93	16,255.17	1,906.23	1,189.53
Billing Expenses	25,955.00	15,539.67	7,585.26	2,830.07
Insurance Expenses	26,717.35	21,477.77	3,514.40	1,725.18
Total	\$147,348.29	\$108,887.51	\$26,005.33	\$12,455.44
General Allocator:				
Administrative Expense	\$28,192.49	\$23,682.26	\$2,777.19	\$1,733.04
Building Rent	19,350.93	16,255.17	1,906.23	1,189.53
Billing Expense	0.00	0.00	0.00	0.00
Insurance	12,024.69	10,100.98	1,184.53	739.18
Total	\$59,568.11	\$50,038.41	\$5,867.95	\$3,661.75
Employee Hours Allocator:				
Administrative Expense	\$34,230.60	\$24,208.06	\$6,451.71	\$3,570.83
Building Rent	0.00	0.00	0.00	0.00
Billing Expense	0.00	0.00	0.00	0.00
Insurance	4,918.66	3,478.50	927.06	513.10
Total	\$39,149.26	\$27,686.56	\$7,378.77	\$4,083.93
Services Allocator:				
Administrative Expense	\$12,901.92	\$7,724.59	\$3,770.54	\$1,406.79
Building Rent	0.00	0.00	0.00	0.00
Billing Expense	25,955.00	15,539.67	7,585.26	2,830.07
Insurance	3,821.73	2,288.13	1,116.89	416.71
Total	\$42,678.65	\$25,552.39	\$12,472.68	\$4,653.58
Plant in Service Allocator:				
Administrative Expense	\$0.00	\$0.00	\$0.00	\$0.00
Building Rent	0.00	0.00	0.00	0.00
Billing Expense	0.00	0.00	0.00	0.00
Insurance	5,952.27	5,610.16	285.92	56.19
Total	\$5,952.27	\$5,610.16	\$285.92	\$56.19

Auditor's Notes:

** Not included in journal entry -- Included in a separate year-end journal entry.

Bristol Tennessee Essential Services
Administrative Expenses
October 2009

R-1-4.02

Item	Account	Allocator	Total Amount	Electric Percentage	Electric Amount	Cable & Internet Percentage	Cable & Internet Amount	Telephone Percentage	Telephone Amount
Audit Expense	923.20	General	\$35,000.00	84.00% A/	\$29,400.70	9.85% A/	\$3,447.79	6.15% A/	\$2,151.51
Collection Expense	903.40 + 903.50 + 903.60	General	-6,807.51	84.00% A/	-5,718.45	9.85% A/	-670.60	6.15% A/	-418.47
Verizon	AP VN 15200	Employee Hours	2,355.56	70.72% B/	1,665.86	18.85% B/	443.97	10.43% B/	245.73
Telcove		Employee Hours	0.00	70.72% B/	0.00	18.85% B/	0.00	10.43% B/	0.00
Desktop Co-op	AP VN 6233	Employee Hours	6,700.00	70.72% B/	4,738.27	18.85% B/	1,262.80	10.43% B/	698.92
Picnic	926.60	Employee Hours	0.00	70.72% B/	0.00	18.85% B/	0.00	10.43% B/	0.00
Awards Banquet	926.50	Employee Hours	0.00	70.72% B/	0.00	18.85% B/	0.00	10.43% B/	0.00
Christmas Party	926.40	Employee Hours	0.00	70.72% B/	0.00	18.85% B/	0.00	10.43% B/	0.00
Office Supplies	921.00	Employee Hours	25,175.04	70.72% B/	17,803.92	18.85% B/	4,744.94	10.43% B/	2,628.19
Telephone Service	AP VN 13450	Services	106.18	59.87% C/	63.57	29.22% C/	31.03	10.90% C/	11.58
Online	AP VN 11420	Services	845.74	59.87% C/	506.36	29.22% C/	247.16	10.90% C/	92.22
Legal	AP VN 6300	Services	6,750.00	59.87% C/	4,041.33	29.22% C/	1,972.66	10.90% C/	736.00
HP Support	AP VN 8827	Services	0.00	59.87% C/	0.00	29.22% C/	0.00	10.90% C/	0.00
Loomis Fargo	AP VN 10550	Services	0.00	59.87% C/	0.00	29.22% C/	0.00	10.90% C/	0.00
Com Squared	APVN5670	Services	200.00	59.87% C/	119.74	29.22% C/	58.45	10.90% C/	21.81
Pitney Bowes	AP VN 11700	Services	0.00	59.87% C/	0.00	29.22% C/	0.00	10.90% C/	0.00
Postmaster	AP VN 12000 + AP VN 12200	Services	5,000.00	59.87% C/	2,993.58	29.22% C/	1,461.23	10.90% C/	545.19
Total			\$75,325.01		\$55,614.90		\$12,999.45		\$6,710.67
Total General			\$28,192.49		\$23,682.26		\$2,777.19		\$1,733.04
Total Hours			34,230.60		24,208.06		6,451.71		3,570.83
Total Services			12,901.92		7,724.59		3,770.54		1,406.79
Total Other			0.00		0.00		0.00		0.00
Total			\$75,325.01		\$55,614.90		\$12,999.45		\$6,710.67

SOURCE: Audit Workpaper W-30-8.00.

A/ General Allocator Workpaper A-1-1.00.

B/ Employee Hours Allocator Workpaper C-1-1.00.

C/ Services Allocator Workpaper B-1-1.00.

Item	Account	Allocator	Total		Electric		Cable & Internet		Telephone	
			Amount		Percentage	Amount	Percentage	Amount	Percentage	Amount
Buildings:										
Water and Sewer	AP VN 5200	General allocator	\$45.43	A/	84.00%	D/	9.85%	D/	6.15%	D/
Trash Collection	AP VN 1565	General allocator	\$395.36	A/	84.00%	D/	9.85%	D/	6.15%	D/
Extermination	AP VN 13800	General allocator	\$0.00	A/	84.00%	D/	9.85%	D/	6.15%	D/
Elevator Maintenance	AP VN 11500	General allocator	\$0.00	A/	84.00%	D/	9.85%	D/	6.15%	D/
Maintenance	932.00	General allocator	\$6,230.55	A/	84.00%	D/	9.85%	D/	6.15%	D/
Depreciation		General allocator	\$4,826.22	B/	84.00%	D/	9.85%	D/	6.15%	D/
Taxes		General allocator	1,268.17		84.00%	D/	9.85%	D/	6.15%	D/
Return on Investment		General allocator	4,605.46		84.00%	D/	9.85%	D/	6.15%	D/
Total			\$17,370.19					\$1,711.11		\$1,067.77
Substations (5):										
Depreciation		General allocator	\$719.97	C/	84.00%	D/	9.85%	D/	6.15%	D/
Taxes		General allocator	272.21		84.00%	D/	9.85%	D/	6.15%	D/
Return on Investment		General allocator	988.56		84.00%	D/	9.85%	D/	6.15%	D/
Total			\$1,980.74					\$195.12		\$121.76
Grand Total (Buildings & Substations)			\$19,350.93					\$1,906.23		\$1,189.53

Return on Investment:

Gross Plant	Building	
Accumulated Depreciation	\$1,020,748.43	B/
Net Plant	380,360.68	B/
Overall Company Rate of Return	\$640,387.75	
Annual Rate of Return	8.63%	E/
Monthly Rate of Return	\$55,285.46	
	\$4,605.46	

Property Taxes:

Gross Plant	Building	
Accumulated Depreciation	\$1,020,748.43	B/
Net Plant	380,360.68	B/
Leased Plant (?????)	0.00	
Taxable Plant	\$640,387.75	
	\$640,387.75	

County Taxes:

State Utility Assessment Ratio	0.55	F/
Local Property Tax Rate	2.13	F/
State Equalization Ratio	1.0000%	F/
Annual Property Tax - County	\$7,504.61	

City Taxes:

State Utility Assessment Ratio	0.55	F/
Local Property Tax Rate	2.19	F/
State Equalization Ratio	1.0000%	F/
Annual Property Tax - City	\$7,713.47	

Total Annual Property Tax

	\$15,218.08	
Monthly Property Taxes	\$3,266.54	
	\$272.21	

Monthly Property Taxes

- A/ Workpaper W-30-7.00.
- B/ Workpaper W-30-3.00.
- C/ Workpaper W-30-4.00.
- D/ General Allocator Workpaper A-1-1.00.
- E/ Workpaper W-30-5.00.
- F/ Workpaper W-30-6.00.

Item	Account	Allocator	Total		Electric		Cable & Internet		Telephone	
			Amount	Percentage	Amount	Percentage	Amount	Percentage	Amount	Percentage
Postage		Services	\$25,955.00	59.87% A/	\$15,539.67	29.22% A/	\$7,585.26	10.90% A/	\$2,830.07	
Bills		Services	0.00	59.87% A/	0.00	29.22% A/	0.00	10.90% A/	0.00	
Delinquents		Services	0.00	59.87% A/	0.00	29.22% A/	0.00	10.90% A/	0.00	
Support		Services	0.00	59.87% A/	0.00	29.22% A/	0.00	10.90% A/	0.00	
Total			<u>\$25,955.00</u>		<u>\$15,539.67</u>		<u>\$7,585.26</u>		<u>\$2,830.07</u>	

Auditor's Notes:

Service Allocators for Billing Expenses are not included in the journal entry. They are included in a separate entry at year end.

A/ Services Allocator Workpaper B-1-1.00.

SOURCE: Audit Workpaper W-30-1.00.

Bristol Tennessee Essential Services
Insurance Expenses
October 2009

R-1-4.05

Item	Account	Allocator	Total Amount	Electric		Cable & Internet		Telephone	
				Percentage	Amount	Percentage	Amount	Percentage	Amount
Property		Plant in Service	\$3,474.30	94.25% A/	\$3,274.61	4.80% A/	\$166.89	0.94% A/	\$32.80
General Liability		General	2,432.01	84.00% B/	2,042.94	9.85% B/	239.57	6.15% B/	149.50
Crime		General	173.72	84.00% B/	145.93	9.85% B/	17.11	6.15% B/	10.68
Emp Prac Liability		Hours	694.86	70.72% C/	491.41	18.85% C/	130.97	10.43% C/	72.49
Employee Benefits		Hours	173.72	70.72% C/	122.86	18.85% C/	32.74	10.43% C/	18.12
Cont. Equipment		Plant in Service	868.58	94.25% A/	818.66	4.80% A/	41.72	0.94% A/	8.20
EDP		Plant in Service	173.72	94.25% A/	163.74	4.80% A/	8.34	0.94% A/	1.64
Auto		Services	3,821.73	59.87% D/	2,288.13	29.22% D/	1,116.89	10.90% D/	416.71
Umbrella		General	5,558.88	84.00% B/	4,669.57	9.85% B/	547.60	6.15% B/	341.71
Workman's comp		Hours	4,050.08	70.72% C/	2,864.24	18.85% C/	763.35	10.43% C/	422.49
Boiler/Mach. Coverage		Plant in Service	1,435.67	94.25% A/	1,353.15	4.80% A/	68.96	0.94% A/	13.55
Director's & Officers Liability		General	3,860.08	84.00% B/	3,242.54	9.85% B/	380.25	6.15% B/	237.29
Total			\$26,717.35		\$21,477.77		\$3,514.40		\$1,725.18
		Plant in Service	\$5,952.27		\$5,610.16		\$285.92		\$56.19
		General	12,024.69		10,100.98		1,184.53		739.18
		Hours	4,918.66		3,478.50		927.06		513.10
		Services	3,821.73		2,288.13		1,116.89		416.71
		Total	\$26,717.35		\$21,477.77		\$3,514.40		\$1,725.18

Auditor's Notes:

- A/ Plant in Service Allocator Workpaper E-1-1.00.
- B/ General Allocator Workpaper A-1-1.00.
- C/ Employee Hours Allocator Workpaper C-1-1.00.
- D/ Service Allocator Workpaper B-1-1.00.

SOURCE: Audit Workpaper W-30-2.00.

Description: A&G Cable-Tele Journal Entries

R-1-5.00

Date: November 2009

Entered By: _____

JE: _____

Item ID	R.Acct	Acct	Amount	Title	
Misc 00	926.70	123.10	\$2,719.94	General Allocator Cable Isp	
Misc 00	228.65	921.65	\$2,719.94	General Allocator Cable Isp	
Misc 00	228.75	921.75	\$1,697.31	General Allocator Telephone	
Misc 00	926.70	123.11	\$1,697.31	General Allocator Telephone	
Misc 00	926.70	123.10	\$7,877.01	Employee Hours Cable Isp	
Misc 00	228.65	921.65	\$7,877.01	Employee Hours Cable Isp	
Misc 00	228.75	921.75	\$4,359.70	Employee Hours Telephone	
Misc 00	926.70	123.11	\$4,359.70	Employee Hours Telephone	
Misc 00	926.70	123.10	\$12,296.77	Services Cable Isp	
Misc 00	228.65	921.65	\$12,296.77	Services Cable Isp	
Misc 00	228.75	921.75	\$4,587.94	Services Telephone	
Misc 00	926.70	123.11	\$4,587.94	Services Telephone	
Misc 00	926.70	123.10	\$285.92	Plant in Service Cable Isp	
Misc 00	228.65	921.65	\$285.92	Plant in Service Cable Isp	
Misc 00	228.75	921.75	\$56.19	Plant in Service Telephone	
Misc 00	926.70	123.11	\$56.19	Plant in Service Telephone	
Misc 00	926.70	123.10		Substation Allocator	
Misc 00	228.65	921.65		Substation Allocator	
Misc 00	228.75	921.75		Substation Allocator	
Misc 00	926.70	123.11		Substation Allocator	
			\$67,761.58		

Auditor's Notes:

This schedule was created by the auditor. Verify that these entries were made.

Bristol Tennessee Essential Services
Total Shared Expenses
November 2009

R-1-5.01

<u>Item</u>	<u>Total Amount</u>	<u>Electric</u>	<u>Cable & Internet</u>	<u>Telephone</u>
Administrative Expenses	\$42,461.70	\$28,999.84	\$8,922.61	\$4,539.26
Building Rent	17,340.02	14,565.96	1,708.14	1,065.92
Billing Expenses	30,914.00	18,508.71	9,034.51	3,370.79
Insurance Expenses	26,717.35	21,477.77	3,514.40	1,725.18
Total	\$117,433.07	\$83,552.28	\$23,179.65	\$10,701.14

General Allocator:

Administrative Expense	-\$1,753.40	-\$1,472.89	-\$172.72	-\$107.78
Building Rent	17,340.02	14,565.96	1,708.14	1,065.92
Billing Expense	0.00	0.00	0.00	0.00
Insurance	12,024.69	10,100.98	1,184.53	739.18
Total	\$27,611.31	\$23,194.05	\$2,719.94	\$1,697.31

Employee Hours Allocator:

Administrative Expense	\$36,874.12	\$26,077.57	\$6,949.96	\$3,846.60
Building Rent	0.00	0.00	0.00	0.00
Billing Expense	0.00	0.00	0.00	0.00
Insurance	4,918.66	3,478.50	927.06	513.10
Total	\$41,792.78	\$29,556.07	\$7,877.01	\$4,359.70

Services Allocator:

Administrative Expense	\$7,340.98	\$4,395.16	\$2,145.38	\$800.44
Building Rent	0.00	0.00	0.00	0.00
Billing Expense	30,914.00	18,508.71	9,034.51	3,370.79
Insurance	3,821.73	2,288.13	1,116.89	416.71
Total	\$42,076.71	\$25,192.00	\$12,296.77	\$4,587.94

Plant in Service Allocator:

Administrative Expense	\$0.00	\$0.00	\$0.00	\$0.00
Building Rent	0.00	0.00	0.00	0.00
Billing Expense	0.00	0.00	0.00	0.00
Insurance	5,952.27	5,610.16	285.92	56.19
Total	\$5,952.27	\$5,610.16	\$285.92	\$56.19

Auditor's Notes:

** Not included in journal entry -- Included in a separate year-end journal entry.

Bristol Tennessee Essential Services
Administrative Expenses
November 2009

R-1-5.02

Item	Account	Allocator	Total Amount	Electric Percentage	Electric Amount	Cable & Internet Percentage	Cable & Internet Amount	Telephone Percentage	Telephone Amount
Audit Expense	923.20	General	\$0.00	84.00% A/	\$0.00	9.85% A/	\$0.00	6.15% A/	\$0.00
Collection Expense	903.40 + 903.50 + 903.60	General	-1,753.40	84.00% A/	-1,472.89	9.85% A/	-172.72	6.15% A/	-107.78
Verizon	AP VN 15200	Employee Hours	2,555.78	70.72% B/	1,807.46	18.85% B/	481.71	10.43% B/	266.61
Telcove		Employee Hours	0.00	70.72% B/	0.00	18.85% B/	0.00	10.43% B/	0.00
Desktop Co-op	AP VN 6233	Employee Hours	6,700.00	70.72% B/	4,738.27	18.85% B/	1,262.80	10.43% B/	698.92
Picnic	926.60	Employee Hours	0.00	70.72% B/	0.00	18.85% B/	0.00	10.43% B/	0.00
Awards Banquet	926.50	Employee Hours	0.00	70.72% B/	0.00	18.85% B/	0.00	10.43% B/	0.00
Christmas Party	926.40	Employee Hours	0.00	70.72% B/	0.00	18.85% B/	0.00	10.43% B/	0.00
Office Supplies	921.00	Employee Hours	27,618.34	70.72% B/	19,531.83	18.85% B/	5,205.45	10.43% B/	2,881.06
Telephone Service	AP VN 13450	Services	106.18	59.87% C/	63.57	29.22% C/	31.03	10.90% C/	11.58
Online	AP VN 11420	Services	738.17	59.87% C/	441.95	29.22% C/	215.73	10.90% C/	80.49
Legal	AP VN 6300	Services	4,500.00	59.87% C/	2,694.22	29.22% C/	1,315.11	10.90% C/	490.67
HP Support	AP VN 8827	Services	0.00	59.87% C/	0.00	29.22% C/	0.00	10.90% C/	0.00
Loomis Fargo	AP VN 10550	Services	635.15	59.87% C/	380.27	29.22% C/	185.62	10.90% C/	69.26
Com Squared	APVN5670	Services	200.00	59.87% C/	119.74	29.22% C/	58.45	10.90% C/	21.81
Pitney Bowes	AP VN 11700	Services	161.48	59.87% C/	96.68	29.22% C/	47.19	10.90% C/	17.61
Postmaster	AP VN 12000 + AP VN 12200	Services	1,000.00	59.87% C/	598.72	29.22% C/	292.25	10.90% C/	109.04
Total			\$42,461.70		\$28,999.84		\$8,922.61		\$4,539.26
			-1,753.40		-1,472.89		-172.72		-107.78
Total General			36,874.12		26,077.57		6,949.96		3,846.60
Total Hours			7,340.98		4,395.16		2,145.38		800.44
Total Services			0.00		0.00		0.00		0.00
Total Other									
Total			\$42,461.70		\$28,999.84		\$8,922.61		\$4,539.26

SOURCE: Audit Workpaper W-30-5.00.

- A/ General Allocator Workpaper A-1-1.00.
B/ Employee Hours Allocator Workpaper C-1-1.00.
C/ Services Allocator Workpaper B-1-1.00.

Item	Account	Allocator	Total Amount	Electric		Cable & Internet		Telephone	
				Percentage	Amount	Percentage	Amount	Percentage	Amount
Buildings:									
Water and Sewer	AP VN 5200	General allocator	\$160.39 A/	84.00% D/	\$194.73	9.85% D/	\$15.80	6.15% D/	\$9.86
Trash Collection	AP VN 1565	General allocator	\$0.00 A/	84.00% D/	0.00	9.85% D/	0.00	6.15% D/	0.00
Extermination	AP VN 13800	General allocator	\$68.00 A/	84.00% D/	\$7.12	9.85% D/	6.70	6.15% D/	4.18
Elevator Maintenance	AP VN 11500	General allocator	\$0.00 A/	84.00% D/	0.00	9.85% D/	0.00	6.15% D/	0.00
Maintenance	932.00	General allocator	\$4,481.91 A/	84.00% D/	3,764.89	9.85% D/	441.51	6.15% D/	275.51
Depreciation		General allocator	\$4,826.22 B/	84.00% D/	4,054.12	9.85% D/	475.42	6.15% D/	296.68
Taxes		General allocator	1,258.62	84.00% D/	1,057.26	9.85% D/	123.96	6.15% D/	77.37
Return on Investment		General allocator	4,570.75	84.00% D/	3,839.52	9.85% D/	450.26	6.15% D/	280.97
Total			\$15,365.86		\$12,907.65		\$1,513.67		\$944.57
Substations (5):									
Depreciation		General allocator	\$719.97 C/	84.00% D/	\$604.79	9.85% D/	\$70.92	6.15% D/	\$44.26
Taxes		General allocator	270.79	84.00% D/	227.47	9.85% D/	26.67	6.15% D/	16.65
Return on Investment		General allocator	983.38	84.00% D/	826.06	9.85% D/	96.87	6.15% D/	60.45
Total			\$1,974.13		\$1,658.31		\$194.47		\$121.35
Grand Total (Buildings & Substations)			\$17,340.02		\$14,565.96		\$1,708.14		\$1,065.92

Return on Investment:

Gross Plant	Building
Accumulated Depreciation	\$1,020,748.43 B/
Net Plant	385,186.90 B/
Overall Company Rate of Return	\$635,561.53
Annual Rate of Return	8.63% E/
Monthly Rate of Return	\$54,848.96
	\$4,570.75

Property Taxes:

Gross Plant	Building
Accumulated Depreciation	\$1,020,748.43 B/
Net Plant	385,186.90 B/
Leased Plant (?????)	\$635,561.53
Taxable Plant	0.00
	\$635,561.53

County Taxes:

State Utility Assessment Ratio	0.55 F/
Local Property Tax Rate	2.13 F/
State Equalization Ratio	1.0000% F/
Annual Property Tax - County	\$7,448.05

City Taxes:

State Utility Assessment Ratio	0.55 F/
Local Property Tax Rate	2.19 F/
State Equalization Ratio	1.0000% F/
Annual Property Tax - City	\$7,655.34

Total Annual Property Tax

Monthly Property Taxes	\$15,103.39
	\$1,258.62

Monthly Property Taxes

A/ Workpaper W-30-7.00.	0.55 F/
B/ Workpaper W-30-3.00.	2.19 F/
C/ Workpaper W-30-4.00.	1.0000% F/
D/ General Allocator Workpaper A-1-1.00.	\$1,647.02
E/ Workpaper W-30-5.00.	\$3,249.43
F/ Workpaper W-30-6.00.	\$270.79

Bristol Tennessee Essential Services
Billing Expenses
November 2009

R-1-5.04

Item	Account	Allocator	Total Amount	Electric Percentage	Electric Amount	Cable & Internet Percentage	Cable & Internet Amount	Telephone Percentage	Telephone Amount
Postage		Services	\$30,914.00	59.87% A/	\$18,508.71	29.22% A/	\$9,034.51	10.90% A/	\$3,370.79
Bills		Services	0.00	59.87% A/	0.00	29.22% A/	0.00	10.90% A/	0.00
Delinquents		Services	0.00	59.87% A/	0.00	29.22% A/	0.00	10.90% A/	0.00
Support		Services	0.00	59.87% A/	0.00	29.22% A/	0.00	10.90% A/	0.00
Total			<u>\$30,914.00</u>		<u>\$18,508.71</u>		<u>\$9,034.51</u>		<u>\$3,370.79</u>

Auditor's Notes:

Service Allocators for Billing Expenses are not included in the journal entry. They are included in a separate entry at year end.

A/ Services Allocator Workpaper B-1-1.00.

SOURCE: Audit Workpaper W-30-1.00.

Bristol Tennessee Essential Services
Insurance Expenses
November 2009

R-1-5.05

Item	Account	Allocator	Total Amount	Electric		Cable & Internet		Telephone	
				Percentage	Amount	Percentage	Amount	Percentage	Amount
Property		Plant in Service	\$3,474.30	94.25% A/	\$3,274.61	4.80% A/	\$166.89	0.94% A/	\$32.80
General Liability		General	2,432.01	84.00% B/	2,042.94	9.85% B/	239.57	6.15% B/	149.50
Crime		General	173.72	84.00% B/	145.93	9.85% B/	17.11	6.15% B/	10.68
Emp Prac Liability		Hours	694.86	70.72% C/	491.41	18.85% C/	130.97	10.43% C/	72.49
Employee Benefits		Hours	173.72	70.72% C/	122.86	18.85% C/	32.74	10.43% C/	18.12
Cont. Equipment		Plant in Service	868.58	94.25% A/	818.66	4.80% A/	41.72	0.94% A/	8.20
EDP		Plant in Service	173.72	94.25% A/	163.74	4.80% A/	8.34	0.94% A/	1.64
Auto		Services	3,821.73	59.87% D/	2,288.13	29.22% D/	1,116.89	10.90% D/	416.71
Umbrella		General	5,558.88	84.00% B/	4,669.57	9.85% B/	547.60	6.15% B/	341.71
Workman's comp		Hours	4,050.08	70.72% C/	2,864.24	18.85% C/	763.35	10.43% C/	422.49
Boiler/Mach. Coverage		Plant in Service	1,435.67	94.25% A/	1,353.15	4.80% A/	68.96	0.94% A/	13.55
Director's & Officers Liability		General	3,860.08	84.00% B/	3,242.54	9.85% B/	380.25	6.15% B/	237.29
Total			\$26,717.35		\$21,477.77		\$3,514.40		\$1,725.18
		Plant in Service	\$5,952.27		\$5,610.16		\$285.92		\$56.19
		General	12,024.69		10,100.98		1,184.53		739.18
		Hours	4,918.66		3,478.50		927.06		513.10
		Services	3,821.73		2,288.13		1,116.89		416.71
		Total	\$26,717.35		\$21,477.77		\$3,514.40		\$1,725.18

Auditor's Notes:

- A/ Plant in Service Allocator Worksheet E-1-1.00.
- B/ General Allocator Worksheet A-1-1.00.
- C/ Employee Hours Allocator Worksheet C-1-1.00.
- D/ Service Allocator Worksheet B-1-1.00.

SOURCE: Audit Worksheet W-30-2.00.

Description: A&G Cable-Tele Journal Entries

R-1-6.00

Date: December 2009

Entered By: _____

JE: _____

Item ID	R.Acct	Acct	Amount	Title	
Misc 00	926.70	123.10	\$2,639.84	General Allocator Cable Isp	
Misc 00	228.65	921.65	\$2,639.84	General Allocator Cable Isp	
Misc 00	228.75	921.75	\$1,647.33	General Allocator Telephone	
Misc 00	926.70	123.11	\$1,647.33	General Allocator Telephone	
Misc 00	926.70	123.10	\$10,397.64	Employee Hours Cable Isp	
Misc 00	228.65	921.65	\$10,397.64	Employee Hours Cable Isp	
Misc 00	228.75	921.75	\$5,754.79	Employee Hours Telephone	
Misc 00	926.70	123.11	\$5,754.79	Employee Hours Telephone	
Misc 00	926.70	123.10	\$11,266.25	Services Cable Isp	
Misc 00	228.65	921.65	\$11,266.25	Services Cable Isp	
Misc 00	228.75	921.75	\$4,203.45	Services Telephone	
Misc 00	926.70	123.11	\$4,203.45	Services Telephone	
Misc 00	926.70	123.10	\$285.92	Plant in Service Cable Isp	
Misc 00	228.65	921.65	\$285.92	Plant in Service Cable Isp	
Misc 00	228.75	921.75	\$56.19	Plant in Service Telephone	
Misc 00	926.70	123.11	\$56.19	Plant in Service Telephone	
Misc 00	926.70	123.10		Substation Allocator	
Misc 00	228.65	921.65		Substation Allocator	
Misc 00	228.75	921.75		Substation Allocator	
Misc 00	926.70	123.11		Substation Allocator	
			\$72,502.83		

Auditor's Notes:

This schedule was created by the auditor. Verify that these entries were made.

Bristol Tennessee Essential Services
Total Shared Expenses
December 2009

R-1-6.01

<u>Item</u>	<u>Total Amount</u>	<u>Electric</u>	<u>Cable & Internet</u>	<u>Telephone</u>
Administrative Expenses	\$54,031.45	\$36,551.82	\$11,579.16	\$5,900.46
Building Rent	19,949.54	16,758.01	1,965.20	1,226.33
Billing Expenses	25,769.00	15,428.31	7,530.90	2,809.79
Insurance Expenses	26,717.35	21,477.77	3,514.40	1,725.18
Total	\$126,467.34	\$90,215.92	\$24,589.66	\$11,661.76

General Allocator:

Administrative Expense	-\$5,176.04	-\$4,347.98	-\$509.88	-\$318.18
Building Rent	19,949.54	16,758.01	1,965.20	1,226.33
Billing Expense	0.00	0.00	0.00	0.00
Insurance	12,024.69	10,100.98	1,184.53	739.18
Total	\$26,798.19	\$22,511.02	\$2,639.84	\$1,647.33

Employee Hours Allocator:

Administrative Expense	\$50,247.72	\$35,535.44	\$9,470.58	\$5,241.69
Building Rent	0.00	0.00	0.00	0.00
Billing Expense	0.00	0.00	0.00	0.00
Insurance	4,918.66	3,478.50	927.06	513.10
Total	\$55,166.38	\$39,013.95	\$10,397.64	\$5,754.79

Services Allocator:

Administrative Expense	\$8,959.77	\$5,364.36	\$2,618.46	\$976.95
Building Rent	0.00	0.00	0.00	0.00
Billing Expense	25,769.00	15,428.31	7,530.90	2,809.79
Insurance	3,821.73	2,288.13	1,116.89	416.71
Total	\$38,550.50	\$23,080.80	\$11,266.25	\$4,203.45

Plant in Service Allocator:

Administrative Expense	\$0.00	\$0.00	\$0.00	\$0.00
Building Rent	0.00	0.00	0.00	0.00
Billing Expense	0.00	0.00	0.00	0.00
Insurance	5,952.27	5,610.16	285.92	56.19
Total	\$5,952.27	\$5,610.16	\$285.92	\$56.19

Auditor's Notes:

** Not included in journal entry -- Included in a separate year-end journal entry.

SOURCE: Audit Workpaper W-30-8.00.

A/ General Allocator Worksheet A-1-1.00.
B/ Employee Hours Allocator Worksheet B-1-1.00.
C/ Services Allocator Worksheet C-1-1.00.

Item	Account	Allocator	Total		Electric		Cable & Internet		Telephone	
			Amount		Percentage	Amount	Percentage	Amount	Percentage	Amount
Buildings:										
Water and Sewer	AP VN E200	General allocator	\$26.35 A/		84.00% D/	\$22.14	9.85% D/	\$2.60	6.15% D/	\$1.62
Trash Collection	AP VN 1565	General allocator	\$385.36 A/		84.00% D/	323.71	9.85% D/	37.96	6.15% D/	23.69
Extermination	AP VN 13900	General allocator	\$0.00 A/		84.00% D/	0.00	9.85% D/	0.00	6.15% D/	0.00
Elevator Maintenance	AP VN 11500	General allocator	\$0.00 A/		84.00% D/	0.00	9.85% D/	0.00	6.15% D/	0.00
Maintenance	932.00	General allocator	\$6,958.97 A/		84.00% D/	5,845.67	9.85% D/	685.52	6.15% D/	427.78
Depreciation		General allocator	\$4,626.22 B/		84.00% D/	4,054.12	9.85% D/	475.42	6.15% D/	296.68
Taxes		General allocator	1,249.06		84.00% D/	1,049.23	9.85% D/	123.04	6.15% D/	76.78
Return on Investment		General allocator	4,536.04		84.00% D/	3,810.36	9.85% D/	446.84	6.15% D/	278.94
Total			\$17,982.01			\$15,105.25		\$1,771.38		\$1,105.38
Substations (6):										
Depreciation		General allocator	\$719.97 C/		84.00% D/	\$604.79	9.85% D/	\$70.92	6.15% D/	\$44.26
Taxes		General allocator	269.36		84.00% D/	226.27	9.85% D/	26.53	6.15% D/	16.56
Return on Investment		General allocator	978.20		84.00% D/	821.71	9.85% D/	96.36	6.15% D/	60.13
Total			\$1,967.53			\$1,652.77		\$193.82		\$120.95
Grand Total (Buildings & Substations)			\$19,949.54			\$16,758.01		\$1,965.20		\$1,226.33

Return on Investment:

Gross Plant	
Accumulated Depreciation	
Net Plant	
Overall Company Rate of Return	
Annual Rate of Return	
Monthly Rate of Return	

Building	Substations
\$1,020,748.43 B/	\$172,782.97 C/
390,013.12 B/	36,774.45 C/
\$630,735.31	\$136,018.52
8.63% E/	8.63% E/
\$54,432.46	\$11,738.40
\$4,536.04	\$978.20

Property Taxes:

Gross Plant	
Accumulated Depreciation	
Net Plant	
Leased Plant (????)	
Taxable Plant	

Building	Substations
\$1,020,748.43 B/	\$172,782.97 C/
390,013.12 B/	36,774.45 C/
\$630,735.31	\$136,018.52
0.00	0.00
\$630,735.31	\$136,018.52

County Taxes:

State Utility Assessment Ratio	
Local Property Tax Rate	
State Equalization Ratio	
Annual Property Tax - County	

0.55 F/	0.55 F/
2.13 F/	2.13 F/
1.0000% F/	1.0000% F/
\$7,391.49	\$1,583.98

City Taxes:

State Utility Assessment Ratio	
Local Property Tax Rate	
State Equalization Ratio	
Annual Property Tax - City	

0.55 F/	0.55 F/
2.19 F/	2.19 F/
1.0000% F/	1.0000% F/
\$7,597.21	\$1,638.34

Total Annual Property Tax

Monthly Property Taxes

A/ Workpaper W-30-7.00.	
B/ Workpaper W-30-3.00.	
C/ Workpaper W-30-4.00.	
D/ General Allocator Workpaper A-1-1.00.	
E/ Workpaper W-30-5.00.	
F/ Workpaper W-30-6.00.	

\$14,988.70	\$3,232.32
\$1,249.06	\$269.36

Item	Account	Allocator	Total Amount	Electric Percentage	Electric Amount	Cable & Internet Percentage	Cable & Internet Amount	Telephone Percentage	Telephone Amount
Postage		Services	\$25,769.00	59.87% A/	\$15,428.31	29.22% A/	\$7,530.90	10.90% A/	\$2,809.79
Bills		Services	0.00	59.87% A/	0.00	29.22% A/	0.00	10.90% A/	0.00
Delinquents		Services	0.00	59.87% A/	0.00	29.22% A/	0.00	10.90% A/	0.00
Support		Services	0.00	59.87% A/	0.00	29.22% A/	0.00	10.90% A/	0.00
Total			<u>\$25,769.00</u>		<u>\$15,428.31</u>		<u>\$7,530.90</u>		<u>\$2,809.79</u>

Auditor's Notes:

Service Allocators for Billing Expenses are not included in the journal entry. They are included in a separate entry at year end.

A/ Services Allocator Workpaper B-1-1.00.

SOURCE: Audit Workpaper W-30-1.00.

Bristol Tennessee Essential Services
Insurance Expenses
December 2009

R-1-6.05

Item	Account	Allocator	Total Amount	Electric		Cable & Internet		Telephone	
				Percentage	Amount	Percentage	Amount	Percentage	Amount
Property		Plant in Service	\$3,474.30	94.25% A/	\$3,274.61	4.80% A/	\$166.89	0.94% A/	\$32.80
General Liability		General	2,432.01	84.00% B/	2,042.94	9.85% B/	239.57	6.15% B/	149.50
Crime		General	173.72	84.00% B/	145.93	9.85% B/	17.11	6.15% B/	10.68
Emp Prac Liability		Hours	694.86	70.72% C/	491.41	18.85% C/	130.97	10.43% C/	72.49
Employee Benefits		Hours	173.72	70.72% C/	122.86	18.85% C/	32.74	10.43% C/	18.12
Cont. Equipment		Plant in Service	868.58	94.25% A/	818.66	4.80% A/	41.72	0.94% A/	8.20
EDP		Plant in Service	173.72	94.25% A/	163.74	4.80% A/	8.34	0.94% A/	1.64
Auto		Services	3,821.73	59.87% D/	2,288.13	29.22% D/	1,116.89	10.90% D/	416.71
Umbrella		General	5,558.88	84.00% B/	4,669.57	9.85% B/	547.60	6.15% B/	341.71
Workman's comp		Hours	4,050.08	70.72% C/	2,864.24	18.85% C/	763.35	10.43% C/	422.49
Boiler/Mach. Coverage		Plant in Service	1,435.67	94.25% A/	1,353.15	4.80% A/	68.96	0.94% A/	13.55
Director's & Officers Liability		General	3,860.08	84.00% B/	3,242.54	9.85% B/	380.25	6.15% B/	237.29
Total			\$26,717.35		\$21,477.77		\$3,514.40		\$1,725.18
		Plant in Service	\$5,952.27		\$5,610.16		\$285.92		\$56.19
		General	12,024.69		10,100.98		1,184.53		739.18
		Hours	4,918.66		3,478.50		927.06		513.10
		Services	3,821.73		2,288.13		1,116.89		416.71
		Total	\$26,717.35		\$21,477.77		\$3,514.40		\$1,725.18

Auditor's Notes:

- A/ Plant in Service Allocator Workpaper E-1-1.00.
- B/ General Allocator Workpaper A-1-1.00.
- C/ Employee Hours Allocator Workpaper C-1-1.00.
- D/ Service Allocator Workpaper B-1-1.00.

SOURCE: Audit Workpaper W-30-2.00.

Bristol Tennessee Essential Services
Administrative Expense Detail

W-30-8.00

Account	July 2009	August 2009	September 2009	October 2009	November 2009	December 2009	January 2010	February 2010	March 2010	April 2010	May 2010	June 2010	Total
Audit Expense (923.20)	0.00	0.00	0.00	35,000.00	0.00	750.00	0.00	0.00	0.00	0.00	750.00	-2,287.88	34,212.12
Collection Expense (Net of 903.40, 903.50 & 903.60)	-4,746.84	-4,750.07	298.86	-6,807.51	-1,753.40	-5,926.04	-3,981.72	-3,564.15	-2,973.75	-1,865.32	690.64	-2,099.11	-37,478.41
Verizon (VN 15200)	0.00	2,344.50	2,368.13	2,355.56	2,555.78	2,351.15	2,357.72	2,423.07	2,659.90	2,622.61	2,415.66	2,299.67	26,753.75
Telcove													0.00
Desktop Co-op (VN 6233)	6,700.00	6,700.00	6,700.00	6,700.00	6,700.00	6,700.00	6,700.00	6,700.00	6,700.00	6,700.00	6,700.00	6,700.00	80,400.00
Picnic (926.60)	0.00	2,988.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,889.02
Awards Banquet (926.50)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,804.93
Christmas Party (926.40)	0.00	0.00	0.00	0.00	0.00	4,136.99	9,686.81	0.00	0.00	1,457.48	6,017.50	3,804.93	11,279.91
Office Supplies (921.00)	32,283.09	16,719.47	37,109.03	25,175.04	27,618.34	37,059.58	43,639.01	43,753.83	48,213.65	34,810.31	45,727.38	43,668.54	435,787.27
Telephone Service-Centurylink (VN 13450)	106.11	106.25	106.25	106.18	106.18	50.97	106.41	106.41	106.41	106.57	106.57	106.57	1,220.88
Online (VN 11420)	865.37	939.77	841.23	845.74	738.17	646.89	0.00	1,521.00	0.00	1,841.13	958.72	0.00	9,198.02
Legal (VN 6300)	4,500.00	4,500.00	4,500.00	6,750.00	4,500.00	4,500.00	6,750.00	4,500.00	4,500.00	4,500.00	4,500.00	6,750.00	60,750.00
HP Support (VN 8827)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loomis Fargo (10550)	632.50	0.00	1,270.30	0.00	635.15	637.79	648.38	653.25	650.55	655.95	658.65	1,314.60	7,757.12
Com Squared (5670)	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	13,638.80	15,838.80
Pitney Bowes (11700)	0.00	48.44	871.90	0.00	161.48	1,114.12	23,330.01	2,694.85	960.99	768.99	768.99	960.99	31,680.76
Postmaster (12000 + 12200)	0.00	0.00	6,500.00	5,000.00	1,000.00	1,810.00	6,625.00	0.00	0.00	6,740.00	6,440.00	0.00	34,115.00
Total	40,550.23	29,797.38	60,765.70	75,525.01	42,461.70	54,031.45	96,061.62	58,968.26	61,017.75	58,537.72	75,934.11	75,767.11	729,238.04

SOURCE: Workpapers W-28-1.00 and W-29-1.00.

Issues:

Awards Banquet - Company Used Different Amount
Telephone Service - Can't find vendor support
Legal - Can't find vendor support
Online - Can't Find Vendor Support
Office Supplies - Company Used Different Amount
HP Support - Can't find vendor support
Pitney Bowes - Company used a different amount
Verizon - Company used a different amount

26,872.69
23.00

4,846.14

[illegible]

ISSUES:

Building Maintenance - Company used a different amount
Accumulated Depreciation - Company used a different amount
Depreciation Expense - Company used a different amount
Gross Plant - Company used a different amount

Bristol Tennessee Essential Services
Billing Expense Detail

W-30-9.00

Account	July 2009	August 2009	September 2009	October 2009	November 2009	December 2009	January 2010	February 2010	March 2010	April 2010	May 2010	June 2010	Total
Postage-Southeastern Data (VN 13888)	26,398.00	27,356.00	26,287.00	25,955.00	30,914.00	25,769.00	31,154.00	26,128.00	26,027.00	26,302.00	25,860.00	27,847.00	325,997.00
Bills													0.00
Delinquents													0.00
Support													0.00
Total	26,398.00	27,356.00	26,287.00	25,955.00	30,914.00	25,769.00	31,154.00	26,128.00	26,027.00	26,302.00	25,860.00	27,847.00	325,997.00

ISSUES:

Postage-Company used a different amount

25,769.00 31,513.00 26,128.00

SOURCE: Workpapers W-28-1.00 and W-29-1.00.

Bristol Tennessee Essential Services
Insurance Expense Detail

W-30-10.00

Account	July 2009	August 2009	September 2009	October 2009	November 2009	December 2009	January 2010	February 2010	March 2010	April 2010	May 2010	June 2010	Total
Property	\$3,474.30	\$3,474.30	\$3,474.30	\$3,474.30	\$3,474.30	\$3,474.30	\$3,474.30	\$3,474.30	\$3,474.30	\$3,474.30	\$3,474.30	\$3,474.30	\$41,691.60
General Liability	2,432.01	2,432.01	2,432.01	2,432.01	2,432.01	2,432.01	2,432.01	2,432.01	2,432.01	2,432.01	2,432.01	2,432.01	29,184.12
Crime	173.72	173.72	173.72	173.72	173.72	173.72	173.72	173.72	173.72	173.72	173.72	173.72	2,084.64
Emp Prac Liability	694.86	694.86	694.86	694.86	694.86	694.86	694.86	694.86	694.86	694.86	694.86	694.86	8,338.32
Employee Benefits	173.72	173.72	173.72	173.72	173.72	173.72	173.72	173.72	173.72	173.72	173.72	173.72	2,084.64
Cont. Equipment	868.58	868.58	868.58	868.58	868.58	868.58	868.58	868.58	868.58	868.58	868.58	868.58	10,422.96
EDP	173.72	173.72	173.72	173.72	173.72	173.72	173.72	173.72	173.72	173.72	173.72	173.72	2,084.64
Auto	3,821.73	3,821.73	3,821.73	3,821.73	3,821.73	3,821.73	3,821.73	3,821.73	3,821.73	3,821.73	3,821.73	3,821.73	45,860.76
Umbrella	5,558.88	5,558.88	5,558.88	5,558.88	5,558.88	5,558.88	5,558.88	5,558.88	5,558.88	5,558.88	5,558.88	5,558.88	66,706.56
Workman's comp	4,050.08	4,050.08	4,050.08	4,050.08	4,050.08	4,050.08	4,050.08	4,050.08	4,050.08	4,050.08	4,050.08	4,050.08	48,600.96
Boiler/Mach. Coverage	1,435.67	1,435.67	1,435.67	1,435.67	1,435.67	1,435.67	1,435.67	1,435.67	1,435.67	1,435.67	1,435.67	1,435.67	17,228.04
Director's & Officers Liability	3,860.08	3,860.08	3,860.08	3,860.08	3,860.08	3,860.08	3,860.08	3,860.08	3,860.08	3,860.08	3,860.08	3,860.08	46,320.96
Total	\$26,717.35	\$26,717.35	\$26,717.35	\$26,717.35	\$26,717.35	\$26,717.35	\$26,717.35	\$26,717.35	\$26,717.35	\$26,717.35	\$26,717.35	\$26,717.35	\$320,608.20

Company excluded June 2010 Property insurance of \$3,474.30. Waiting on confirmation of why

MEMORANDUM

TO: BTES Cost Allocation Manual
Lola McVey

FROM: Accounting Department

DATE: December 20, 2010

SUBJECT: Property Tax Rate

The property tax rate used in the building rent section will be updated annually in accordance with the rate available. The property taxes are as follows:

Equalization ratio both county and city are 1.00

Tax rate for City of Bristol is 2.19

Tax rate for County is 2.1307

Lola McVey

Bristol, TN

TAX EQUIVALENT COMPUTATIONS
FOR FISCAL YEAR 2010

ONLY ENTER INFORMATION IN BLUE CELLS!!

PART I	Bristol	Bluff City	Sullivan County (Incl. Bri and B City)	Washington Co. VA	Location	Location	Location	TOTAL	Annual Report
ELECTRIC PLANT PER TAX DISTRICT (+ Const. WIP)	86,213,297.70	2,605,291.98	115,841,774.26	345,818.92	0.00	0.00	0.00	#####	116,187,593.18 ✓
ACCUMULATED DEPRECIATION	35,409,818.76	718,996.33	47,073,188.35	139,903.33	0.00	0.00	0.00	47,213,091.68	47,213,091.68 ✓
NET PLANT	50,803,478.94	1,886,295.65	68,768,585.91	205,915.59	0.00	0.00	0.00	68,974,501.50	68,974,501.50 ✓
MATERIALS & SUPPLIES	1,084,713.58	0.00	1,084,713.58	0.00	0.00	0.00	0.00	1,084,713.58	✓
TAX EQUIVALENT BASE	51,888,192.52	1,886,295.65	69,853,299.49	205,915.59	0.00	0.00	0.00		
STATE UTILITY ASSESSMENT RATIO (TN)	0.55	0.55	0.55	1.00	0.55	0.55	0.55		
LOCAL PROPERTY TAX RATE	\$2.1900	\$1.030000	\$2.130700	\$0.5700	\$0.0000	\$0.0000	\$0.0000		
STATE EQUALIZATION RATIO	1.0000%	1.0000%	1.0000%	0.9330%	-	-	-		
SUB-TOTALS	\$624,993.28	\$10,685.86	\$818,600.34	\$1,095.08	\$0.00	\$0.00	\$0.00		
TOTAL PART I								\$1,455,374.56	
PART II	2009	2008	2007						
TOTAL OPERATING REVENUE (less Washington, VA)	87,883,164.93	74,206,797.46	69,915,670.47						
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS (previous year) PG 16 ITEM 144	67,229.75	290,325.13	127,313.32						
UNCOLLECTIBLE ACCOUNTS (this year) PG 5 ACCT. 904	71,086.01	102,557.79	275,795.80						
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS (this year) PG 16 ITEM 144 (deduct---enter as negative)	(387,382.98)	(67,229.75)	(290,325.13)						
LESS UNCOLLECTIBLE ACCOUNTS	(249,067.22)	325,653.17	112,783.99						
LESS POWER COST	75,342,228.10	62,822,540.99	58,642,917.40						
EXTRAORDINARY ITEM (if affecting Revenue)	0.00	0.00	0.00						
SUB-TOTALS	12,790,004.05	11,038,603.30	11,159,969.08						
TOTAL OF THREE BASE YEARS REVENUE		\$35,008,576.43							
TOTAL PART II	\$466,781.02								
TOTAL TAX EQUIVALENT FOR YEAR	\$1,922,155.58								

MEMORANDUM

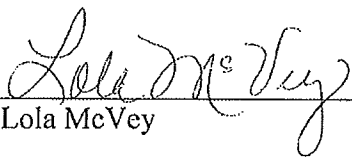
TO: BTES Cost Allocation Manual
Lola McVey

FROM: Accounting Department

DATE: November 19, 2009

SUBJECT: ROI Calculation

The ROI calculation used for the building rent portion of the allocations is calculated on an annual basis. The ROI is currently 6.56% and has changed for the FY10 to 8.63%.


Lola McVey

Return on Investment		
Operating Income	\$	3,154,905.00
Plus Depreciation	\$	2,756,433.00
Total	\$	5,911,338.00
Divide Average of Beg and ending Net assets		8.63%
Avg Beg and End net assets	\$	68,500,789.00

Bristol Tennessee Essential Services
Depreciation Workpapers
Building

W-30-3.00

Account	Asset	July 2008	August 2009	September 2009	October 2009	November 2009	December 2009	January 2010	February 2010	March 2010	April 2010	May 2010	June 2010	Total
Basis:														
Account 390.00	Building	\$97,988.66	\$97,988.66	\$97,988.66	\$97,988.66	\$97,988.66	\$97,988.66	\$97,988.66	\$97,988.66	\$97,988.66	\$97,988.66	\$97,988.66	\$97,988.66	
Account 391.00	Building	558,785.86	558,785.86	558,785.86	558,785.86	558,785.86	558,785.86	558,785.86	558,785.86	558,785.86	558,785.86	558,785.86	558,785.86	
Account 392.00	Vehicles	595,698.14	595,698.14	595,698.14	595,698.14	595,698.14	595,698.14	595,698.14	595,698.14	595,698.14	595,698.14	595,698.14	595,698.14	
Account 397.00	Building	17,175.10	17,175.10	17,175.10	17,175.10	17,175.10	17,175.10	17,175.10	17,175.10	17,175.10	17,175.10	17,175.10	17,175.10	
	Building	363,973.91	363,973.91	363,973.91	363,973.91	363,973.91	363,973.91	363,973.91	363,973.91	363,973.91	363,973.91	363,973.91	363,973.91	
	Building	\$1,633,821.87	\$1,633,821.87	\$1,633,821.87	\$1,633,821.87	\$1,633,821.87	\$1,633,821.87	\$1,633,821.87	\$1,633,821.87	\$1,633,821.87	\$1,633,821.87	\$1,633,821.87	\$1,633,821.87	
		\$1,037,923.53	\$1,037,923.53	\$1,037,923.53	\$1,037,923.53	\$1,037,923.53	\$1,037,923.53	\$1,037,923.53	\$1,037,923.53	\$1,037,923.53	\$1,037,923.53	\$1,037,923.53	\$1,037,923.53	
	Net Building	\$1,037,923.53	\$1,037,923.53	\$1,037,923.53	\$1,037,923.53	\$1,037,923.53	\$1,037,923.53	\$1,037,923.53	\$1,037,923.53	\$1,037,923.53	\$1,037,923.53	\$1,037,923.53	\$1,037,923.53	
Depreciation Expense:														
Account 390.00	Building	\$238.99	\$238.99	\$238.99	\$238.99	\$238.99	\$238.99	\$238.99	\$238.99	\$238.99	\$238.99	\$238.99	\$238.99	
Account 391.00	Building	1,717.26	1,717.26	1,717.26	1,717.26	1,717.26	1,717.26	1,717.26	1,717.26	1,717.26	1,717.26	1,717.26	1,717.26	
Account 392.00	Vehicles	10,269.07	10,269.07	10,269.07	10,269.07	10,269.07	10,269.07	10,269.07	10,269.07	10,269.07	10,269.07	10,269.07	10,269.07	
Account 397.00	Building	2,869.97	2,869.97	2,869.97	2,869.97	2,869.97	2,869.97	2,869.97	2,869.97	2,869.97	2,869.97	2,869.97	2,869.97	
	Building	\$15,095.11	\$15,095.11	\$15,095.11	\$15,095.11	\$15,095.11	\$15,095.11	\$15,095.11	\$15,095.11	\$15,095.11	\$15,095.11	\$15,095.11	\$15,095.11	
		\$4,929.17	\$4,929.17	\$4,929.17	\$4,929.17	\$4,929.17	\$4,929.17	\$4,929.17	\$4,929.17	\$4,929.17	\$4,929.17	\$4,929.17	\$4,929.17	
	Net Building	\$4,929.17	\$4,929.17	\$4,929.17	\$4,929.17	\$4,929.17	\$4,929.17	\$4,929.17	\$4,929.17	\$4,929.17	\$4,929.17	\$4,929.17	\$4,929.17	
Accumulated Depreciation:														
Account 390.00	Building	\$64,026.55	\$64,265.54	\$64,504.53	\$64,743.52	\$64,982.51	\$65,221.50	\$65,460.49	\$65,699.48	\$65,938.47	\$66,177.46	\$66,416.45	\$66,655.44	
Account 391.00	Building	93,623.12	95,340.38	97,057.64	98,774.90	100,492.16	102,209.42	103,926.68	105,643.94	107,361.20	109,078.46	110,795.72	112,512.98	
Account 392.00	Vehicles	323,995.71	333,665.78	343,335.85	353,005.92	362,676.00	372,346.07	382,016.14	391,686.21	401,356.28	411,026.35	420,696.42	430,366.49	
Account 397.00	Building	15,454.77	15,457.59	15,460.41	15,463.23	15,466.05	15,468.87	15,471.69	15,474.51	15,477.33	15,480.15	15,482.97	15,485.79	
	Building	208,332.35	211,102.32	213,872.29	216,642.26	219,412.23	222,182.20	224,952.17	227,722.14	230,492.11	233,262.08	236,032.05	238,802.02	
	Building	\$704,733.50	\$719,831.61	\$734,929.72	\$750,027.83	\$765,125.94	\$780,224.05	\$795,322.16	\$810,420.27	\$825,518.38	\$840,616.49	\$855,714.60	\$870,812.71	
	Net Building	\$381,336.79	\$386,165.83	\$391,000.00	\$395,834.16	\$400,668.33	\$405,502.50	\$410,336.67	\$415,170.84	\$420,005.01	\$424,839.18	\$429,673.35	\$434,507.52	

SOURCE: Audit Workpapers W-30-3.01 to W-30-3.09.

Bristol Tennessee Essential Services
Depreciation Worksheets
Substations

W-30-4.00

Basic:	Account	Acquisition Date	July 2009	August 2009	September 2009	October 2009	November 2009	December 2009	January 2010	February 2010	March 2010	April 2010	May 2010	June 2010	Total
	Piney Flats Substation	Aug-05	\$53,228.04	\$53,228.04	\$53,228.04	\$53,228.04	\$53,228.04	\$53,228.04	\$53,228.04	\$53,228.04	\$53,228.04	\$53,228.04	\$53,228.04	\$53,228.04	
	Industrial Substation	Aug-05	51,291.66	51,291.66	51,291.66	51,291.66	51,291.66	51,291.66	51,291.66	51,291.66	51,291.66	51,291.66	51,291.66	51,291.66	
	Ruhton Substation	Dec-05	49,318.68	49,318.68	49,318.68	49,318.68	49,318.68	49,318.68	49,318.68	49,318.68	49,318.68	49,318.68	49,318.68	49,318.68	
	Shelby Street Substation	Jun-05	18,954.59	18,954.59	18,954.59	18,954.59	18,954.59	18,954.59	18,954.59	18,954.59	18,954.59	18,954.59	18,954.59	18,954.59	
	Total		\$172,792.97	\$172,792.97	\$172,792.97	\$172,792.97	\$172,792.97	\$172,792.97	\$172,792.97	\$172,792.97	\$172,792.97	\$172,792.97	\$172,792.97	\$172,792.97	
	Depreciation Expense:														
	Piney Flats Substation		\$221.78	\$221.78	\$221.78	\$221.78	\$221.78	\$221.78	\$221.78	\$221.78	\$221.78	\$221.78	\$221.78	\$221.78	
	Industrial Substation		213.72	213.72	213.72	213.72	213.72	213.72	213.72	213.72	213.72	213.72	213.72	213.72	
	Ruhton Substation		205.49	205.49	205.49	205.49	205.49	205.49	205.49	205.49	205.49	205.49	205.49	205.49	
	Shelby Street Substation		78.98	78.98	78.98	78.98	78.98	78.98	78.98	78.98	78.98	78.98	78.98	78.98	
	Total		\$719.97	\$719.97	\$719.97	\$719.97	\$719.97	\$719.97	\$719.97	\$719.97	\$719.97	\$719.97	\$719.97	\$719.97	\$6,636.05
	Accumulated Depreciation:														
	Piney Flats Substation		\$10,423.82	\$10,645.61	\$10,867.39	\$11,089.18	\$11,310.96	\$11,532.74	\$11,754.53	\$11,976.31	\$12,198.09	\$12,419.88	\$12,641.66	\$12,863.44	
	Industrial Substation		10,044.62	10,268.33	10,472.05	10,685.76	10,899.48	11,113.19	11,326.91	11,540.62	11,754.33	11,968.05	12,181.77	12,395.48	
	Ruhton Substation		8,836.26	9,041.76	9,247.25	9,452.75	9,658.24	9,863.74	10,069.23	10,274.73	10,480.23	10,685.73	10,891.23	11,096.70	
	Shelby Street Substation		3,869.90	3,948.87	4,027.85	4,106.83	4,185.81	4,264.78	4,343.76	4,422.74	4,501.72	4,580.69	4,659.67	4,738.65	
	Total		\$33,174.60	\$33,894.57	\$34,614.54	\$35,334.51	\$36,054.48	\$36,774.45	\$37,494.42	\$38,214.40	\$38,934.37	\$39,654.34	\$40,374.31	\$41,094.28	

SOURCE: Audit Worksheets W-30-4.01.

**Bristol Tennessee Essential Services
Business Development Manager Allocator Calculation
Summary Sheet**

F-1-1.00

	3rd QTR 2009	4th QTR 2009	1st QTR 2010	2nd QTR 2010
<u>Company's Calculation:</u>				
Electric	75.49% A/	74.58% B/	73.66% C/	73.00% D/
Cable & Internet	19.70% A/	20.18% B/	20.85% C/	21.18% D/
Telephone	4.81% A/	5.24% B/	5.49% C/	5.82% D/
Total	100.00%	100.00%	100.00%	100.00%

<u>Auditor's Calculations:</u>				
Electric	75.49% E/	74.58% F/	73.76% G/	73.00% H/
Cable & Internet	19.70% E/	20.18% F/	20.75% G/	21.18% H/
Telephone	4.81% E/	5.24% F/	5.49% G/	5.82% H/
Total	100.00%	100.00%	100.00%	100.00%

<u>Difference:</u>				
Electric	0.00%	0.00%	-0.10%	0.00%
Cable & Internet	0.00%	0.00%	0.10%	0.00%
Telephone	0.00%	0.00%	0.00%	0.00%
Total	0.00%	0.00%	0.00%	0.00%

A/ Workpaper F-1-2.00
B/ Workpaper F-1-3.00
C/ Workpaper F-1-4.00
D/ Workpaper F-1-5.00
E/ Workpaper F-1-1.01
F/ Workpaper F-1-1.02
G/ Workpaper F-1-1.03
H/ Workpaper F-1-1.04

	April 2009	May 2009	June 2009
Electric Business Customers:			
General Power Customers : 0 - 50Kw	3,576	3,572	3,561
General Power Customers : Over 50Kw	657	659	647
Total General Power Customers	4,233	4,231	4,208
Percentage	84.17%	83.80%	83.67%
Cable & Internet Business Customers:			
All Services - Cable	99	100	101
All Services - Internet	99	100	101
Cable & Internet Only - Cable	55	55	55
Cable & Internet Only - Internet	55	55	55
Cable & Phone Only - Cable	21	20	18
Cable Only	56	58	61
Internet & Phone Only - Internet	97	100	101
Internet Only	49	59	58
Total Cable & Internet Business Customers	531	547	550
Percentage	10.56%	10.83%	10.94%
Telephone Business Customers:			
All Services - Telephone	99	100	101
Cable & Phone Only - Telephone	21	20	18
Internet & Phone Only - Telephone	97	100	101
Phone Only	48	51	51
Total Telephone Business Customers	265	271	271
Percentage	5.27%	5.37%	5.39%
Total Commercial Customers	5,029	5,049	5,029
Total Percentage	100.00%	100.00%	100.00%

	Percentage	BDM Direct Hours	Additional C&I Hours	BDM Total Hours	Percentage
April, 2009					
Electric	84.17%	30.30		30.30	75.75%
Cable & Internet	10.56%	3.80	4.00	7.80	19.50%
Telephone	5.27%	1.90		1.90	4.74%
Total	100.00%	36.00	4.00	40.00	100.00%
May, 2009					
Electric	83.80%	30.17		30.17	75.42%
Cable & Internet	10.83%	3.90	4.00	7.90	19.75%
Telephone	5.37%	1.93		1.93	4.83%
Total	100.00%	36.00	4.00	40.00	100.00%
June, 2009					
Electric	83.67%	30.12		30.12	75.31%
Cable & Internet	10.94%	3.94	4.00	7.94	19.84%
Telephone	5.39%	1.94		1.94	4.85%
Total	100.00%	36.00	4.00	40.00	100.00%
QTR Total					
Electric		90.59	0.00	90.59	75.49%
Cable & Internet		11.64	12.00	23.64	19.70%
Telephone		5.77	0.00	5.77	4.81%
Total		108.00	12.00	120.00	100.00%

	July 2009	August 2009	September 2009
Electric Business Customers:			
General Power Customers : 0 - 50Kw	3,563	3,563	3,573
General Power Customers : Over 50Kw	644	660	638
Total General Power Customers	4,207	4,223	4,211
Percentage	83.26%	82.87%	82.47%
Cable & Internet Business Customers:			
All Services - Cable	106	108	111
All Services - Internet	106	108	111
Cable & Internet Only - Cable	52	57	57
Cable & Internet Only - Internet	52	57	57
Cable & Phone Only - Cable	18	21	24
Cable Only	62	59	58
Internet & Phone Only - Internet	105	110	115
Internet Only	58	57	57
Total Cable & Internet Business Customers	559	577	590
Percentage	11.06%	11.32%	11.56%
Telephone Business Customers:			
All Services - Telephone	106	108	111
Cable & Phone Only - Telephone	18	21	24
Internet & Phone Only - Telephone	105	110	115
Phone Only	58	57	55
Total Telephone Business Customers	287	296	305
Percentage	5.68%	5.81%	5.97%
Total Commercial Customers	5,053	5,096	5,106
Total Percentage	100.00%	100.00%	100.00%

	Percentage	BDM Direct Hours	Additional C&I Hours	BDM Total Hours	Percentage
July, 2009					
Electric	83.26%	29.97		29.97	74.93%
Cable & Internet	11.06%	3.98	4.00	7.98	19.96%
Telephone	5.68%	2.04		2.04	5.11%
Total	100.00%	36.00	4.00	40.00	100.00%
August, 2009					
Electric	82.87%	29.83		29.83	74.58%
Cable & Internet	11.32%	4.08	4.00	8.08	20.19%
Telephone	5.81%	2.09		2.09	5.23%
Total	100.00%	36.00	4.00	40.00	100.00%
September, 2009					
Electric	82.47%	29.69		29.69	74.22%
Cable & Internet	11.56%	4.16	4.00	8.16	20.40%
Telephone	5.97%	2.15		2.15	5.38%
Total	100.00%	36.00	4.00	40.00	100.00%
QTR Total					
Electric		89.50	0.00	89.50	74.58%
Cable & Internet		12.22	12.00	24.22	20.18%
Telephone		6.29	0.00	6.29	5.24%
Total		108.00	12.00	120.00	100.00%

	October 2009	November 2009	December 2009
Electric Business Customers:			
General Power Customers : 0 - 50Kw	3,560	3,571	3,572
General Power Customers : Over 50Kw	636	632	633
Total General Power Customers	4,196	4,203	4,205
Percentage	82.21%	81.93%	81.71%
Cable & Internet Business Customers:			
All Services - Cable	110	112	112
All Services - Internet	110	112	112
Cable & Internet Only - Cable	59	61	61
Cable & Internet Only - Internet	59	61	61
Cable & Phone Only - Cable	24	24	21
Cable Only	60	60	60
Internet & Phone Only - Internet	119	120	127
Internet Only	58	65	69
Total Cable & Internet Business Customers	599	615	623
Percentage	11.74%	11.99%	12.11%
Telephone Business Customers:			
All Services - Telephone	110	112	112
Cable & Phone Only - Telephone	24	24	21
Internet & Phone Only - Telephone	119	120	127
Phone Only	56	56	58
Total Telephone Business Customers	309	312	318
Percentage	6.05%	6.08%	6.18%
Total Commercial Customers	5,104	5,130	5,146
Total Percentage	100.00%	100.00%	100.00%

	Percentage	BDM Direct Hours	Additional C&I Hours	BDM Total Hours	Percentage
October, 2009					
Electric	82.21%	29.60		29.60	73.99%
Cable & Internet	11.74%	4.22	4.00	8.22	20.56%
Telephone	6.05%	2.18		2.18	5.45%
Total	100.00%	36.00	4.00	40.00	100.00%
November, 2009					
Electric	81.93%	29.49		29.49	73.74%
Cable & Internet	11.99%	4.32	4.00	8.32	20.79%
Telephone	6.08%	2.19		2.19	5.47%
Total	100.00%	36.00	4.00	40.00	100.00%
December, 2009					
Electric	81.71%	29.42		29.42	73.54%
Cable & Internet	12.11%	4.36	4.00	8.36	20.90%
Telephone	6.18%	2.22		2.22	5.56%
Total	100.00%	36.00	4.00	40.00	100.00%
QTR Total					
Electric		88.51	0.00	88.51	73.76%
Cable & Internet		12.90	12.00	24.90	20.75%
Telephone		6.59	0.00	6.59	5.49%
Total		108.00	12.00	120.00	100.00%

Bristol Tennessee Essential Services
Customer Service Orders Allocator Calculation
Service Orders

D-1-1.05

Calculation Month	Reporting Month	Electric SVC Orders	A/	Cable, Internet & Telephone				Other Phone SVC Orders
				Total SVC Orders	B/	New SVC Orders	B/	Other Cable SVC Orders
April, 2009	July, 2009	1,182		544		291		196
May	August	1,241		593		352		173
June	September	1,396		700		394		216
July	October	1,399		613		334		217
August	November	1,255		621		337		225
September	December	1,263		631		327		242
October	January, 2010	1,274		525		279		187
November	February	1,002		573		260		245
December	March	1,204		627		244		309
January, 2010	April	1,106		524		255		216
February	May	1,254		603		298		241
March	June	1,412		622		302		268
Total		14,988		7,176		3,673		2,735
								766

Note:

Support for Other Cable service Orders and Other Phone Service Orders was taken directly from Company's spreadsheet (hard numbers)

Waiting on Company's supporting documentation. Suspect that the Company is doing an individual count of Other Phone Service Orders from the monthly BTES Orders by Month Report.

WHN 12-22-2010

A Service Order Files - Total number of rows - 1 for header row to get orders taken for the month.

B Workpaper # D-1-1.05A to D-1-1.05L.

Company's Calculation:

	3rd QTR 2009	4th QTR 2009	1st QTR 2010	2nd QTR 2010
Electric	70.77% A/	66.64% B/	67.26% C/	65.72% D/
Cable & Internet	19.64% A/	20.78% B/	22.41% C/	23.93% D/
Telephone	9.59% A/	10.57% B/	10.33% C/	10.35% D/
Total	100.00%	99.99%	100.00%	100.00%

Auditor's Calculations:

Electric	71.20% E/	70.72% F/	74.29% G/	73.46% H/
Cable & Internet	19.54% E/	18.85% F/	17.27% G/	18.21% H/
Telephone	9.26% E/	10.43% F/	8.45% G/	8.33% H/
Total	100.00%	100.00%	100.00%	100.00%

Difference:

Electric	-0.43%	-2.08%	-7.03%	-7.74%
Cable & Internet	0.10%	1.93%	5.14%	5.72%
Telephone	0.33%	0.14%	1.88%	2.02%
Total	0.00%	-0.01%	0.00%	0.00%

A/ Workpaper C-1-2.00
B/ Workpaper C-1-3.00
C/ Workpaper C-1-4.00
D/ Workpaper C-1-4.01.
E/ Workpaper C-1-1.01
F/ Workpaper C-1-1.02
G/ Workpaper C-1-1.03
H/ Workpaper C-1-1.04

Bristol Tennessee Essential Services
Employee Hours Allocator Calculation
Third Quarter 2009

C-1-1.01

Employee Hours Calculation:

	April 2009	May 2009	June 2009	QTR Total	QTR Percentage
Electric	3,218.68 A/	3,280.83 B/	3,344.19 C/	9,843.71	71.20%
Cable & Internet	881.15 A/	915.50 B/	904.99 C/	2,701.65	19.54%
Telephone	418.35 A/	426.13 B/	437.93 C/	1,280.41	9.26%
Total	4,516.18	4,622.46	4,687.11	13,825.76	100.00%

Supervisory Average Calculation:

Electric	66.46% A/	66.11% B/	66.46% C/	66.35%
Cable & Internet	23.75% A/	24.07% B/	23.75% C/	23.85%
Telephone	9.79% A/	9.81% B/	9.79% C/	9.80%
Total	100.00%	100.00%	100.00%	100.00%

A/ Workpaper C-1-1.01A.

B/ Workpaper C-1-1.01B.

C/ Workpaper C-1-1.01C.

Employee Name/Number	Allocator	Hours	Electric Percentage	Hours	Cable/Internet Percentage	Hours	Telephone Percentage	Hours	Total
Mike Browder 102	General	173.33	70.80% A/	122.72	19.63% A/	34.02	9.57% A/	16.59	100.00%
Jessica Waterman 204	General	173.33	70.80% A/	122.72	19.63% A/	34.02	9.57% A/	16.59	100.00%
Jennifer Booher 138	General	173.33	70.80% A/	122.72	19.63% A/	34.02	9.57% A/	16.59	100.00%
Leslie Boughers 216	General	173.33	70.80% A/	122.72	19.63% A/	34.02	9.57% A/	16.59	100.00%
Christie W 196	General	125.25 H/	70.80% A/	88.68	19.63% A/	24.59	9.57% A/	11.99	100.00%
LaVene Brooks 112	General	173.33	70.80% A/	122.72	19.63% A/	34.02	9.57% A/	16.59	100.00%
Heather Jenkins 141	General	173.33	70.80% A/	122.72	19.63% A/	34.02	9.57% A/	16.59	100.00%
Lola McVey 167	General	173.33	70.80% A/	122.72	19.63% A/	34.02	9.57% A/	16.59	100.00%
Ashley Earhart Thornberry 221	General	173.33	70.80% A/	122.72	19.63% A/	34.02	9.57% A/	16.59	100.00%
Brenda Phipps 154	Service Orders	173.33	62.99% B/	109.18	27.04% B/	46.86	9.97% B/	17.28	100.00%
Leslie Fields 157	Service Orders	167.50 H/	62.99% B/	105.51	27.04% B/	45.29	9.97% B/	16.70	100.00%
Debbie Barker 133	Service Orders	173.33	62.99% B/	109.18	27.04% B/	46.86	9.97% B/	17.28	100.00%
Anber Smith-Salley 212	Service Orders	173.33	62.99% B/	109.18	27.04% B/	46.86	9.97% B/	17.28	100.00%
Kayla Woods 718	Service Orders	123.40 H/	62.99% B/	77.73	27.04% B/	33.36	9.97% B/	12.30	100.00%
Brittany Booher 235	Service Orders	173.33	62.99% B/	109.18	27.04% B/	46.86	9.97% B/	17.28	100.00%
Brittany Watkins 724	Service Orders	103.50 H/	62.99% B/	65.20	27.04% B/	27.98	9.97% B/	10.32	100.00%
Ananda Shaifer 222	Service Orders	48.25 H/	62.99% B/	30.39	27.04% B/	13.05	9.97% B/	4.81	100.00%
Shauna Beals 214	Service Orders	173.33	62.99% B/	109.18	27.04% B/	46.86	9.97% B/	17.28	100.00%
Shelby Sipek - 217	Service Orders	143.00 H/	62.99% B/	90.08	27.04% B/	38.66	9.97% B/	14.26	100.00%
Beth Ringler 109	Supervisory	173.33	67.55% C/	117.08	19.83% C/	34.37	8.02% C/	13.90	95.40%
Michael Parker 586	Estimate	173.33	75.00% D/	130.00	12.50% D/	21.67	12.50% D/	21.67	100.00%
Jesse Adams 262	Estimate	173.33	75.00% D/	130.00	12.50% D/	21.67	12.50% D/	21.67	100.00%
John Williams 620	Estimate	173.33	75.00% D/	130.00	12.50% D/	21.67	12.50% D/	21.67	100.00%
David Palmer 324	Estimate	173.33	75.00% D/	130.00	12.50% D/	21.67	12.50% D/	21.67	100.00%
Lonnie Lockner 211	Estimate	173.33	99.61% D/	172.65	0.39% D/	0.68	0.00% D/	0.00	100.00%
April Eads 160	Bus Dev. Mgr.	173.33	76.35% F/	132.34	19.07% F/	33.06	4.58% F/	7.93	100.00%
Johnny Hutchinson 710	Vehicle	173.33	84.05% G/	145.69	10.65% G/	18.47	5.29% G/	9.18	100.00%
Brian Campbell 238	Vehicle	173.33	84.05% G/	145.69	10.65% G/	18.47	5.29% G/	9.18	100.00%
Total Hours		4,524.16		3,218.68		881.15		416.35	
Supervisory Average			66.46%		23.75%		9.79%		100.00%

A/ Audit Workpaper A-1-1.00.

B/ Audit Workpaper B-1-1.00.

C/ Audit Workpaper C-1-1.00.

D/ Audit Workpaper D-1-1.00.

E/ Audit Workpaper E-1-1.00.

F/ Audit Workpaper F-1-1.00.

G/ Audit Workpaper G-1-1.00.

H/ Audit Workpaper H-1-1.00.

I/ Audit Workpaper I-1-1.00.

Employee Name/Number	Allocator	Electric		Cable/Internet		Telephone		Total
		Hours	Percentage	Hours	Percentage	Hours	Percentage	Hours
Mike Browder 102	General	173.33	70.80% A/	122.72	19.63% A/	34.02	9.57% A/	16.59
Jessica Waterman 204	General	173.33	70.80% A/	122.72	19.63% A/	34.02	9.57% A/	16.59
Jennifer Booher 138	General	173.33	70.80% A/	122.72	19.63% A/	34.02	9.57% A/	16.59
Leslie Boughers 216	General	173.33	70.80% A/	122.72	19.63% A/	34.02	9.57% A/	16.59
Christie W 196	General	115.50 H/	70.80% A/	81.77	19.63% A/	22.67	9.57% A/	11.05
LaVene Brooks 112	General	173.33	70.80% A/	122.72	19.63% A/	34.02	9.57% A/	16.59
Heather Jenkins 141	General	173.33	70.80% A/	122.72	19.63% A/	34.02	9.57% A/	16.59
LoLa McVey 167	General	173.33	70.80% A/	122.72	19.63% A/	34.02	9.57% A/	16.59
Ashley Earhart Thornberry 221	General	173.33	70.80% A/	122.72	19.63% A/	34.02	9.57% A/	16.59
Brenda Phipps 154	Service Orders	173.33	62.99% B/	109.18	27.04% B/	46.86	9.97% B/	17.28
Leslie Fields 157	Service Orders	172.25	62.99% B/	108.50	27.04% B/	46.57	9.97% B/	17.18
Debbie Baker 133	Service Orders	173.33	62.99% B/	109.18	27.04% B/	46.86	9.97% B/	17.28
Becky Cross 114	Service Orders	172.50 H/	62.99% B/	109.18	27.04% B/	46.86	9.97% B/	17.28
Anber Smith-Salley 212	Service Orders	173.33	62.99% B/	109.18	27.04% B/	46.86	9.97% B/	17.28
Kayla Woods 718	Service Orders	165.10 H/	62.99% B/	104.00	27.04% B/	44.64	9.97% B/	16.45
Brittany Booher 235	Service Orders	132.37 H/	62.99% B/	83.38	27.04% B/	35.79	9.97% B/	13.20
Brittany Watkins 724	Service Orders	145.50 H/	62.99% B/	91.65	27.04% B/	38.34	9.97% B/	14.51
Ananda Shaffer 222	Service Orders	64.50 H/	62.99% B/	40.63	27.04% B/	17.44	9.97% B/	6.43
Shauna Bealls 214	Service Orders	173.33	62.99% B/	109.18	27.04% B/	46.86	9.97% B/	17.28
Shelby Sipek - 217	Service Orders	133.15 H/	62.99% B/	83.87	27.04% B/	36.00	9.97% B/	13.28
Lauren McVey 206	Service Orders	23.25 H/	62.99% B/	14.65	27.04% B/	6.29	9.97% B/	2.32
Michael Parker 586	Supervisory	173.33	67.55% C/	117.08	19.83% C/	34.37	8.02% C/	13.90
Beth Ringley 109	Estimate	173.33	75.00% D/	130.00	12.50% D/	21.67	12.50% D/	21.67
Jesse Adams 282	Estimate	173.33	75.00% D/	130.00	12.50% D/	21.67	12.50% D/	21.67
John Williams 620	Estimate	173.33	75.00% D/	130.00	12.50% D/	21.67	12.50% D/	21.67
David Palmer 324	Estimate	139.72 H/	75.00% D/	104.79	12.50% D/	21.67	12.50% D/	21.67
Lornie Lockner 211	Estimate	173.33	98.61% D/	172.65	0.39% D/	0.68	0.00% D/	0.00
April Eads 160	Bus Dev. Mgr.	173.33	76.35% F/	132.34	19.07% F/	33.06	4.58% F/	7.93
Johnny Hutchinson 710	Vehicle	173.33	84.05% G/	145.69	10.65% G/	18.47	5.29% G/	9.18
Brian Campbell 238	Vehicle	173.33	84.05% G/	145.69	10.65% G/	18.47	5.29% G/	9.18
Total Hours		4,630.44		3,280.83		915.50		426.13
Supervisory Average			66.11%		24.07%		9.81%	100.00%

A/ Audit Workpaper A-1-1.00,
 B/ Audit Workpaper D-1-1.00,
 C/ Audit Workpaper J-1-1.00,
 D/ Audit Workpaper L-1-1.00,
 E/ Audit Workpaper G-1-1.00,
 F/ Audit Workpaper F-1-1.00,
 G/ Audit Workpaper K-1-1.00,
 H/ Audit Workpaper C-1-5.00.

Employee Name/Number	Allocator	Electric		Cable/Internet		Telephone		Total
		Hours	Percentage	Hours	Percentage	Hours	Percentage	Hours
Mike Browder 102	General	173.33	70.80% A/	122.72	19.63% A/	34.02	9.57% A/	16.59
Jessica Waterman 204	General	173.33	70.80% A/	122.72	19.63% A/	34.02	9.57% A/	16.59
Jennifer Booher 138	General	173.33	70.80% A/	122.72	19.63% A/	34.02	9.57% A/	16.59
Leslie Boughers 216	General	173.33	70.80% A/	122.72	19.63% A/	34.02	9.57% A/	16.59
Christie W 196	General	149.00 H/	70.80% A/	105.49	19.63% A/	29.25	9.57% A/	14.26
LaVene Brooks 112	General	111.50 H/	70.80% A/	78.94	19.63% A/	21.89	9.57% A/	10.67
Heather Jenkins 141	General	173.33	70.80% A/	122.72	19.63% A/	34.02	9.57% A/	16.59
Lola McVey 167	General	173.33	70.80% A/	122.72	19.63% A/	34.02	9.57% A/	16.59
Ashley Earhart Thornberry 221	General	173.33	70.80% A/	122.72	19.63% A/	34.02	9.57% A/	16.59
Brenda Phipps 154	Service Orders	173.33	62.99% B/	109.18	27.04% B/	46.86	9.97% B/	17.28
Leslie Fields 157	Service Orders	173.33	62.99% B/	109.18	27.04% B/	46.86	9.97% B/	17.28
Debbie Baker 133	Service Orders	173.33	62.99% B/	109.18	27.04% B/	46.86	9.97% B/	17.28
Arber Smith-Salley 212	Service Orders	173.33	62.99% B/	109.18	27.04% B/	46.86	9.97% B/	17.28
Kayla Woods 718	Service Orders	173.33	62.99% B/	109.18	27.04% B/	46.86	9.97% B/	17.28
Brittany Booher 235	Service Orders	173.33	62.99% B/	102.52	27.04% B/	44.00	9.97% B/	16.23
Brittany Watkins 724	Service Orders	173.33	62.99% B/	109.18	27.04% B/	46.86	9.97% B/	17.28
Ananda Shaffer 222	Service Orders	96.00 H/	62.99% B/	60.47	27.04% B/	25.96	9.97% B/	9.57
Shauna Beals 214	Service Orders	78.50 H/	62.99% B/	49.45	27.04% B/	21.22	9.97% B/	7.83
Shelby Slippek - 217	Service Orders	173.33	62.99% B/	109.18	27.04% B/	46.86	9.97% B/	17.28
Beth Ringley 109	Service Orders	173.33	62.99% B/	69.76	27.04% B/	29.94	9.97% B/	11.04
Michael Parker 566	Supervisory	173.33	67.55% C/	117.08	19.83% C/	34.37	8.02% C/	13.90
Jesse Adams 282	Estimate	173.33	75.00% D/	130.00	12.50% D/	21.67	12.50% D/	21.67
John Williams 620	Estimate	173.33	75.00% D/	130.00	12.50% D/	21.67	12.50% D/	21.67
Chip Phillips	Estimate	173.33	75.00% D/	130.00	12.50% D/	21.67	12.50% D/	21.67
Clayton Dowell	Estimate	173.33	75.00% D/	130.00	12.50% D/	21.67	12.50% D/	21.67
Lorrie Lockner 211	Estimate	173.33	75.00% D/	130.00	12.50% D/	21.67	12.50% D/	21.67
April Eads 160	Estimate	173.33	98.61% D/	172.65	0.39% D/	0.68	0.00% D/	0.00
Johnny Hutchinson 710	Bus Dev. Mgr.	173.33	76.35% F/	132.34	19.07% F/	33.06	4.58% F/	7.93
Brian Campbell 238	Vehicle	173.33	84.05% G/	145.69	10.65% G/	18.47	5.29% G/	9.18
Total Hours		4,695.09	84.05% G/	3,344.19	10.65% G/	904.95	5.29% G/	437.93
Supervisory Average			66.46%		23.75%		9.79%	100.00%

A/ Audit Workpaper A-1-1.00.

B/ Audit Workpaper B-1-1.00.

C/ Audit Workpaper C-1-1.00.

D/ Audit Workpaper D-1-1.00.

E/ Audit Workpaper E-1-1.00.

F/ Audit Workpaper F-1-1.00.

G/ Audit Workpaper G-1-1.00.

H/ Audit Workpaper H-1-1.00.

Bristol Tennessee Essential Services
Employee Hours Allocator Calculation
Fourth Quarter 2009

C-1-1.02

Employee Hours Calculation:

	July 2009	August 2009	September 2009	QTR Total	QTR Percentage
Electric	3,395.84 A/	3,258.19 B/	3,182.24 C/	9,836.27	70.72%
Cable & Internet	924.27 A/	861.16 B/	836.04 C/	2,621.47	18.85%
Telephone	502.82 A/	479.75 B/	468.33 C/	1,450.91	10.43%
Total	4,822.93	4,599.11	4,486.61	13,908.65	100.00%

Supervisory Average Calculation:

Electric	66.26% A/	66.06% B/	65.87% C/	66.06%
Cable & Internet	22.60% A/	22.84% B/	23.06% C/	22.83%
Telephone	11.14% A/	11.10% B/	11.07% C/	11.10%
Total	100.00%	100.00%	100.00%	100.00%

A/ Workpaper C-1-1.02A.
B/ Workpaper C-1-1.02B.
C/ Workpaper C-1-1.02C.

Employee Name/Number	Allocator	Hours	Percentage	Electric	Hours	Percentage	Cable/Internet	Hours	Percentage	Telephone	Hours	Total
Mike Browder 102	General	173.33	72.20% A/	125.15	15.62% A/	27.08	12.18% A/	21.10	100.00%			
Jessica Waterman 204	General	173.33	72.20% A/	125.15	15.62% A/	27.08	12.18% A/	21.10	100.00%			
Jennifer Booher 138	General	173.33	72.20% A/	125.15	15.62% A/	27.08	12.18% A/	21.10	100.00%			
Leslie Boughers 216	General	173.33	72.20% A/	125.15	15.62% A/	27.08	12.18% A/	21.10	100.00%			
Christie Wollenbarger 196	General	147.00 H/	72.20% A/	106.14	15.62% A/	22.96	12.18% A/	17.90	100.00%			
LaVene Brooks 112	General	173.33	72.20% A/	125.15	15.62% A/	27.08	12.18% A/	21.10	100.00%			
Heather Jenkins 141	General	173.33	72.20% A/	125.15	15.62% A/	27.08	12.18% A/	21.10	100.00%			
Loia McVey 167	General	173.33	72.20% A/	125.15	15.62% A/	27.08	12.18% A/	21.10	100.00%			
Ashley Earhart Thornberry 221	General	173.33	72.20% A/	125.15	15.62% A/	27.08	12.18% A/	21.10	100.00%			
Board Members	General	1.00	72.20% A/	0.72	15.62% A/	0.16	12.18% A/	0.12	100.00%			
Brenda Phipps 154	Service Orders	173.33	61.80% B/	107.12	27.84% B/	48.25	10.36% B/	17.96	100.00%			
Megan Barrett 118	Service Orders	173.33	61.80% B/	107.12	27.84% B/	48.25	10.36% B/	17.96	100.00%			
Debbie Baker 133	Service Orders	173.33	61.80% B/	107.12	27.84% B/	48.25	10.36% B/	17.96	100.00%			
Amber Bailey 212	Service Orders	173.33	61.80% B/	107.12	27.84% B/	48.25	10.36% B/	17.96	100.00%			
Kayla Woods 716	Service Orders	171.00 H/	61.80% B/	105.68	27.84% B/	47.60	10.36% B/	17.72	100.00%			
Diane Smith 119	Service Orders	171.50 H/	61.80% B/	105.68	27.84% B/	47.60	10.36% B/	17.72	100.00%			
Brittany Watkins 724	Service Orders	121.50 H/	61.80% B/	75.09	27.84% B/	33.82	10.36% B/	12.59	100.00%			
Andrea Shaffer 222	Service Orders	145.75 H/	61.80% B/	90.07	27.84% B/	40.58	10.36% B/	15.10	100.00%			
Shauna Beals 214	Service Orders	173.33	61.80% B/	103.82	27.84% B/	48.25	10.36% B/	17.96	100.00%			
Shelby Sipek 217	Service Orders	168.00 H/	61.80% B/	103.82	27.84% B/	48.25	10.36% B/	17.96	100.00%			
Keri Seneker 713	Service Orders	109.75 H/	61.80% B/	67.83	27.84% B/	30.55	10.36% B/	11.37	100.00%			
Lauren McVey 206	Service Orders	158.75 H/	61.80% B/	98.11	27.84% B/	44.19	10.36% B/	16.45	100.00%			
Beth Ringley 105	Supervisory	173.33	66.35% C/	115.00	23.86% C/	41.35	9.80% C/	16.98	100.00%			
Michael Parker 586	Estimate	173.33	75.00% D/	130.00	12.50% D/	21.67	12.50% D/	16.67	100.00%			
Jesse Adams 282	Estimate	173.33	75.00% D/	130.00	12.50% D/	21.67	12.50% D/	16.67	100.00%			
Chip Phillips	Estimate	173.33	75.00% D/	130.00	12.50% D/	21.67	12.50% D/	16.67	100.00%			
Clayton Dowell 115	Estimate	173.33	75.00% D/	130.00	12.50% D/	21.67	12.50% D/	16.67	100.00%			
Lonnie Lockner 211	Estimate	173.33	99.61% E/	172.65	0.39% E/	0.68	0.00% E/	0.00	100.00%			
April Eads 160	Bus Dev. Mgr.	173.33	75.49% E/	130.85	19.70% E/	34.14	4.81% E/	8.33	100.00%			
Johnny Hutchinson 71C	Vehicle	173.33	81.11% F/	140.59	11.70% F/	20.28	7.19% F/	12.46	100.00%			
Brian Campbell 235	Vehicle	173.33	81.11% F/	140.59	11.70% F/	20.28	7.19% F/	12.46	100.00%			
Total Hours		4,822.93		3,395.84		924.27		502.82				

Supervisory Average

66.26%

22.60%

11.14%

100.00%

- A/ Audit Workpaper A-1-1.00.
- B/ Audit Workpaper B-1-1.00.
- C/ Audit Workpaper C-1-1.00.
- D/ Audit Workpaper D-1-1.00.
- E/ Audit Workpaper E-1-1.00.
- F/ Audit Workpaper F-1-1.00.
- G/ Audit Workpaper G-1-1.00.
- H/ Audit Workpaper H-1-1.00.
- I/ Audit Workpaper I-1-1.00.
- J/ Audit Workpaper J-1-1.00.
- K/ Audit Workpaper K-1-1.00.
- L/ Audit Workpaper L-1-1.00.
- M/ Audit Workpaper M-1-1.00.
- N/ Audit Workpaper N-1-1.00.
- O/ Audit Workpaper O-1-1.00.
- P/ Audit Workpaper P-1-1.00.
- Q/ Audit Workpaper Q-1-1.00.
- R/ Audit Workpaper R-1-1.00.
- S/ Audit Workpaper S-1-1.00.
- T/ Audit Workpaper T-1-1.00.
- U/ Audit Workpaper U-1-1.00.
- V/ Audit Workpaper V-1-1.00.
- W/ Audit Workpaper W-1-1.00.
- X/ Audit Workpaper X-1-1.00.
- Y/ Audit Workpaper Y-1-1.00.
- Z/ Audit Workpaper Z-1-1.00.

Employee Name/Number	Allocator	Hours	Percentage	Electric	Hours	Percentage	Cable/Internet	Hours	Percentage	Telephone	Hours	Total
Mike Brouder 102	General	173.33	72.20% A/	125.15	15.62% A/	27.08	21.10	100.00%				
Jessica Waterman 204	General	173.33	72.20% A/	125.15	15.62% A/	27.08	21.10	100.00%				
Jennifer Booter 138	General	173.33	72.20% A/	125.15	15.62% A/	27.08	21.10	100.00%				
Leslie Boughers 216	General	173.33	72.20% A/	125.15	15.62% A/	27.08	21.10	100.00%				
Christie Wollenbarger 196	General	153.50 H/	72.20% A/	110.83	15.62% A/	23.98	18.69	100.00%				
LaVene Brooks 112	General	173.33	72.20% A/	125.15	15.62% A/	27.08	21.10	100.00%				
Heather Jenkins 141	General	173.33	72.20% A/	125.15	15.62% A/	27.08	21.10	100.00%				
Lola McVey 167	General	173.33	72.20% A/	125.15	15.62% A/	27.08	21.10	100.00%				
Ashley Earhart Thornberry 221	General	173.33	72.20% A/	125.15	15.62% A/	27.08	21.10	100.00%				
Board Members	General	1.00	72.20% A/	0.72	15.62% A/	0.16	0.12	100.00%				
Brenda Phipps 154	Service Orders	173.33	61.80% B/	107.12	27.84% B/	48.25	17.96	100.00%				
Megan Barrett 118	Service Orders	160.00 H/	61.80% B/	98.88	27.84% B/	44.54	16.58	100.00%				
Debbie Baker 133	Service Orders	173.33	61.80% B/	107.12	27.84% B/	48.25	17.96	100.00%				
Arbiter Salley 212	Service Orders	173.33	61.80% B/	107.12	27.84% B/	48.25	17.96	100.00%				
Diane Smith 119	Service Orders	173.33	61.80% B/	107.12	27.84% B/	48.25	17.96	100.00%				
Brittany Watkins 724	Service Orders	104.45 H/	61.80% B/	64.55	27.84% B/	29.08	10.82	100.00%				
Amna Shaffer 222	Service Orders	171.90 H/	61.80% B/	44.43	27.84% B/	20.02	7.45	100.00%				
Shauna Beals 214	Service Orders	173.33	61.80% B/	107.12	27.84% B/	48.25	17.96	100.00%				
Shelby Sipek 217	Service Orders	45.75 H/	61.80% B/	28.27	27.84% B/	12.74	4.74	100.00%				
Keri Seneker 713	Service Orders	87.25 H/	61.80% B/	53.92	27.84% B/	24.29	9.04	100.00%				
Ashley Wheeler 122	Service Orders	46.50 H/	61.80% B/	28.74	27.84% B/	12.95	4.82	100.00%				
Stephanie Sparks 213	Service Orders	38.75 H/	61.80% B/	23.95	27.84% B/	10.79	4.01	100.00%				
Lauren McVey 206	Service Orders	76.75 H/	61.80% B/	47.43	27.84% B/	21.37	7.95	100.00%				
Beth Ringley 105	Supervisory	173.33	66.35% C/	115.00	23.86% C/	41.35	16.99	100.00%				
Michael Parker 586	Estimate	173.33	75.00% D/	130.00	12.50% D/	21.67	21.67	100.00%				
Jesse Adams 282	Estimate	173.33	75.00% D/	130.00	12.50% D/	21.67	21.67	100.00%				
Chip Phillips	Estimate	173.33	75.00% D/	130.00	12.50% D/	21.67	21.67	100.00%				
Clayton Dowell 116	Estimate	173.33	75.00% D/	130.00	12.50% D/	21.67	21.67	100.00%				
Loniie Lockner 211	Estimate	173.33	99.61% E/	172.65	0.39% D/	0.68	0.00	100.00%				
April Eads 160	Bus Dev. Mgr.	173.33	75.49% E/	130.85	19.70% E/	34.14	8.33	100.00%				
Johnny Hutchinson 71C	Vehicle	173.33	81.11% F/	140.59	11.70% F/	20.28	12.46	100.00%				
Brian Campbell 23E	Vehicle	173.33	81.11% F/	140.59	11.70% F/	20.28	12.46	100.00%				
Total Hours		4,599.11		3,258.19		861.16	479.75	100.00%				
			66.06%		22.84%		11.10%	100.00%				

A/ Audit Workpaper A-1-1.00,
 B/ Audit Workpaper D-1-1.00,
 C/ Audit Workpaper J-1-1.00,
 D/ Audit Workpaper L-1-1.00,
 E/ Audit Workpaper G-1-1.00,
 F/ Audit Workpaper F-1-1.00,
 G/ Audit Workpaper K-1-1.00,
 H/ Audit Workpaper C-1-2.00.

Employee Name/Number		Allocator	Hours	Percentage	Electric	Hours	Percentage	Cable/Internet	Hours	Percentage	Telephone	Hours	Total
Mike Browder 102		General	173.33	72.20% A/	125.15	15.62% A/	27.08	15.62% A/	21.10	12.18% A/	100.00%	21.10	100.00%
Jessica Weteman 204		General	173.33	72.20% A/	125.15	15.62% A/	27.08	15.62% A/	21.10	12.18% A/	100.00%	21.10	100.00%
Jennifer Booter 138		General	173.33	72.20% A/	125.15	15.62% A/	27.08	15.62% A/	21.10	12.18% A/	100.00%	21.10	100.00%
Leslie Bougher 216		General	173.33	72.20% A/	125.15	15.62% A/	27.08	15.62% A/	21.10	12.18% A/	100.00%	21.10	100.00%
Christie Wollenbarger 196		General	135.50 H/	72.20% A/	97.84	16.50	21.17	15.62% A/	16.50	12.18% A/	100.00%	16.50	100.00%
LaVene Brooks 112		General	173.33	72.20% A/	125.15	15.62% A/	27.08	15.62% A/	21.10	12.18% A/	100.00%	21.10	100.00%
Heather Jenkins 141		General	173.33	72.20% A/	125.15	15.62% A/	27.08	15.62% A/	21.10	12.18% A/	100.00%	21.10	100.00%
Lola McVey 167		General	173.33	72.20% A/	125.15	15.62% A/	27.08	15.62% A/	21.10	12.18% A/	100.00%	21.10	100.00%
Ashley Earhart Thornberry 221		General	173.33	72.20% A/	125.15	15.62% A/	27.08	15.62% A/	21.10	12.18% A/	100.00%	21.10	100.00%
Board Members		General	1.00	72.20% A/	0.72	15.62% A/	0.16	15.62% A/	0.12	12.18% A/	100.00%	0.12	100.00%
Brenda Phipps 154		Service Orders	173.33	61.80% B/	107.12	27.84% B/	48.25	27.84% B/	17.96	10.35% B/	100.00%	17.96	100.00%
Megan Barrett 118		Service Orders	173.33	61.80% B/	107.12	27.84% B/	48.25	27.84% B/	17.96	10.35% B/	100.00%	17.96	100.00%
Debbie Baker 133		Service Orders	173.33	61.80% B/	107.12	27.84% B/	48.25	27.84% B/	17.96	10.35% B/	100.00%	17.96	100.00%
Amber Salley 212		Service Orders	173.33	61.80% B/	107.12	27.84% B/	48.25	27.84% B/	17.96	10.35% B/	100.00%	17.96	100.00%
Diane Smith 119		Service Orders	173.33	61.80% B/	107.12	27.84% B/	48.25	27.84% B/	17.96	10.35% B/	100.00%	17.96	100.00%
Heather Sheets 215		Service Orders	104.00	61.80% B/	64.27	27.84% B/	28.95	27.84% B/	10.78	10.35% B/	100.00%	10.78	100.00%
Brittany Watkins 724		Service Orders	107.50 H/	61.80% B/	66.44	27.84% B/	29.93	27.84% B/	11.14	10.35% B/	100.00%	11.14	100.00%
Amanda Shaffer 222		Service Orders	46.50 H/	61.80% B/	28.74	27.84% B/	12.95	27.84% B/	4.82	10.35% B/	100.00%	4.82	100.00%
Shauna Beals 214		Service Orders	173.33	61.80% B/	107.12	27.84% B/	48.25	27.84% B/	17.96	10.35% B/	100.00%	17.96	100.00%
Shelby Sipek 217		Service Orders	0.00 H/	61.80% B/	0.00	27.84% B/	0.00	27.84% B/	0.00	10.35% B/	100.00%	0.00	100.00%
Keri Seneker 713		Service Orders	0.00 H/	61.80% B/	0.00	27.84% B/	0.00	27.84% B/	0.00	10.35% B/	100.00%	0.00	100.00%
Ashley Wheeler 122		Service Orders	102.00 H/	61.80% B/	63.04	27.84% B/	28.40	27.84% B/	10.57	10.35% B/	100.00%	10.57	100.00%
Stephanie Sparks 213		Service Orders	103.85 H/	61.80% B/	64.18	27.84% B/	28.91	27.84% B/	10.76	10.35% B/	100.00%	10.76	100.00%
Lauren McVey 206		Service Orders	0.00 H/	61.80% B/	0.00	27.84% B/	0.00	27.84% B/	0.00	10.35% B/	100.00%	0.00	100.00%
Beth Ringley 105	Company Error	Service Orders	73.00 H/	66.35% C/	48.43	23.86% C/	17.41	23.86% C/	7.15	9.80% C/	100.00%	7.15	100.00%
Michael Parker 586	Company Error	Supervisory	173.33	75.00% D/	130.00	12.50% D/	21.67	12.50% D/	21.67	12.50% D/	100.00%	21.67	100.00%
Jesse Adams 282		Estimate	173.33	75.00% D/	130.00	12.50% D/	21.67	12.50% D/	21.67	12.50% D/	100.00%	21.67	100.00%
Chip Phillips		Estimate	173.33	75.00% D/	130.00	12.50% D/	21.67	12.50% D/	21.67	12.50% D/	100.00%	21.67	100.00%
Clayton Dowell 116		Estimate	173.33	75.00% D/	130.00	12.50% D/	21.67	12.50% D/	21.67	12.50% D/	100.00%	21.67	100.00%
Lornie Lockner 211		Estimate	173.33	98.61% D/	172.65	0.39% D/	0.68	0.39% D/	0.00	0.00% D/	100.00%	0.00	100.00%
April Eads 160		Bus Dev. Mgr.	173.33	75.49% E/	130.85	19.70% E/	34.14	19.70% E/	8.33	4.81% E/	100.00%	8.33	100.00%
Johnny Hutchinson 71C		Vehicle	173.33	81.11% F/	140.59	11.70% F/	20.28	11.70% F/	12.46	7.19% F/	100.00%	12.46	100.00%
Brian Campbell 23E		Vehicle	173.33	81.11% F/	140.59	11.70% F/	20.28	11.70% F/	12.46	7.19% F/	100.00%	12.46	100.00%
Total Hours			4,466.67		3,182.24		836.04		468.33			468.33	
Supervisory Average				65.87%			23.06%				11.07%		100.00%

A/ Audit Workpaper A-1-1.00.
 B/ Audit Workpaper B-1-1.00.
 C/ Audit Workpaper C-1-1.00.
 D/ Audit Workpaper D-1-1.00.
 E/ Audit Workpaper E-1-1.00.
 F/ Audit Workpaper F-1-1.00.
 G/ Audit Workpaper G-1-1.00.
 H/ Audit Workpaper H-1-1.00.

Bristol Tennessee Essential Services
Employee Hours Allocator Calculation
First Quarter 2010

C-1-1.03

Employee Hours Calculation:

	October 2009	November 2009	December 2009	QTR Total	QTR Percentage
Electric	3,404.66 A/	3,369.74 B/	3,637.20 C/	10,411.59	74.29%
Cable & Internet	777.39 A/	772.13 B/	870.31 C/	2,419.84	17.27%
Telephone	383.50 A/	380.60 B/	419.76 C/	1,183.86	8.45%
Total	4,565.55	4,522.47	4,927.27	14,015.29	100.00%

Supervisory Average Calculation:

	October 2009	November 2009	December 2009	QTR Total	QTR Percentage
Electric	70.41% A/	69.94% B/	70.12% C/		70.16%
Cable & Internet	20.77% A/	21.15% B/	21.00% C/		20.97%
Telephone	8.82% A/	8.91% B/	8.88% C/		8.87%
Total	100.00%	100.00%	100.00%		100.00%

A/ Workpaper C-1-1.03A.

B/ Workpaper C-1-1.03B.

C/ Workpaper C-1-1.03C.

Employee Name/Number	Allocator	Hours	Percentage	Electric	Hours	Percentage	Cable/Internet	Hours	Percentage	Telephone	Hours	Total
Mike Browder 102	General	173.33	84.00% A/	145.60	9.85% A/	17.07	6.15% A/	10.65	6.15% A/	100.00%		
Jessica Waterman 204	General	173.33	84.00% A/	145.60	9.85% A/	17.07	6.15% A/	10.65	6.15% A/	100.00%		
Jennifer Booher 138	General	173.33	84.00% A/	145.60	9.85% A/	17.07	6.15% A/	10.65	6.15% A/	100.00%		
Leslie Boughers 216	General	173.33	84.00% A/	145.60	9.85% A/	17.07	6.15% A/	10.65	6.15% A/	100.00%		
Christie Wollenbarger 196	General	142.50 H/	84.00% A/	119.70	9.85% A/	14.04	8.76	100.00%	6.15% A/	100.00%		
LaVene Brooks 112	General	173.33	84.00% A/	145.60	9.85% A/	17.07	6.15% A/	10.65	6.15% A/	100.00%		
Heather Jenkins 141	General	173.33	84.00% A/	145.60	9.85% A/	17.07	6.15% A/	10.65	6.15% A/	100.00%		
Lola McVey 167	General	173.33	84.00% A/	145.60	9.85% A/	17.07	6.15% A/	10.65	6.15% A/	100.00%		
Ashley Earhart Thornberry 221	General	173.33	84.00% A/	145.60	9.85% A/	17.07	6.15% A/	10.65	6.15% A/	100.00%		
Board Members	General	1.00	84.00% A/	0.84	0.10	0.06	6.15% A/	0.06	6.15% A/	100.00%		
Brenda Phipps 154	Service Orders	173.33	60.21% B/	104.36	28.96% B/	50.20	10.83% B/	18.77	10.83% B/	100.00%		
Megan Barrett 118	Service Orders	173.33	60.21% B/	104.36	28.96% B/	50.20	10.83% B/	18.77	10.83% B/	100.00%		
Debbie Baker 133	Service Orders	173.33	60.21% B/	104.36	28.96% B/	50.20	10.83% B/	18.77	10.83% B/	100.00%		
Anber Salley 212	Service Orders	173.33	60.21% B/	104.36	28.96% B/	50.20	10.83% B/	18.77	10.83% B/	100.00%		
Diane Smith 119	Service Orders	173.33	60.21% B/	104.36	28.96% B/	50.20	10.83% B/	18.77	10.83% B/	100.00%		
Heather Sheets 215	Service Orders	184.25 H/	60.21% B/	110.93	28.96% B/	53.37	10.83% B/	19.55	10.83% B/	100.00%		
Brittany Watkins 724	Service Orders	120.00 H/	60.21% B/	72.25	28.96% B/	34.76	10.83% B/	12.99	10.83% B/	100.00%		
Amanda Shaffer 222	Service Orders	66.50 H/	60.21% B/	40.04	28.96% B/	19.26	10.83% B/	7.20	10.83% B/	100.00%		
Tracy Kilbourn 243	Service Orders	41.50 H/	60.21% B/	24.99	28.96% B/	12.02	10.83% B/	4.49	10.83% B/	100.00%		
Shauna Beals 214	Service Orders	173.33	60.21% B/	104.36	28.96% B/	50.20	10.83% B/	18.77	10.83% B/	100.00%		
Ashley Wheeler 122	Service Orders	86.84 H/	60.21% B/	52.28	28.96% B/	25.15	10.83% B/	9.40	10.83% B/	100.00%		
Stephanie Sparks 213	Service Orders	109.70 H/	60.21% B/	66.05	28.96% B/	31.77	10.83% B/	11.88	10.83% B/	100.00%		
Michael Parker 586	Estimate	173.33	75.00% D/	130.00	12.50% D/	21.67	12.50% D/	21.67	12.50% D/	100.00%		
Jesse Adams 282	Estimate	173.33	75.00% D/	130.00	12.50% D/	21.67	12.50% D/	21.67	12.50% D/	100.00%		
Chip Phillips	Estimate	173.33	75.00% D/	130.00	12.50% D/	21.67	12.50% D/	21.67	12.50% D/	100.00%		
Clayton Dowell 11f	Estimate	173.33	75.00% D/	130.00	12.50% D/	21.67	12.50% D/	21.67	12.50% D/	100.00%		
Lonnie Lockner 211	Estimate	173.33	99.61% D/	172.65	0.38% D/	0.68	0.00% D/	0.00	0.00% D/	100.00%		
April Eads 160	Bus Dev. Mgr.	173.33	74.58% E/	129.27	20.18% E/	34.98	5.24% E/	9.08	5.24% E/	100.00%		
Johnny Hutchinson 71c	Vehicle	173.33	87.90% F/	152.35	7.73% F/	13.39	4.38% F/	7.59	4.38% F/	100.00%		
Brian Campbell 23f	Vehicle	173.33	87.90% F/	152.35	7.73% F/	13.39	4.38% F/	7.59	4.38% F/	100.00%		
Total Hours		4,565.55		3,404.66		777.39		383.50				
Supervisory Average			70.41%			20.77%		8.82%			100.00%	

A/ Audit Workpaper A-1-1.00.
 B/ Audit Workpaper D-1-1.00.
 C/ Audit Workpaper J-1-1.00.
 D/ Audit Workpaper L-1-1.00.
 E/ Audit Workpaper G-1-1.00.
 F/ Audit Workpaper F-1-1.00.
 G/ Audit Workpaper K-1-1.00.
 H/ Audit Workpaper C-1-2.00.

Employee Name/Number	Allocator	Hours	Electric		Cable/Internet		Telephone		Total
			Percentage	Hours	Percentage	Hours	Percentage	Hours	
Mike Browder 102	General	173.33	84.00% A/	145.60	9.85% A/	17.07	6.15% A/	10.65	100.00%
Jessica Waterman 204	General	173.33	84.00% A/	145.60	9.85% A/	17.07	6.15% A/	10.65	100.00%
Jennifer Booter 138	General	173.33	84.00% A/	145.60	9.85% A/	17.07	6.15% A/	10.65	100.00%
Leslie Boughers 216	General	173.33	84.00% A/	145.60	9.85% A/	17.07	6.15% A/	10.65	100.00%
Christie Wollenbarger 196	General	104.75 H/	84.00% A/	87.99	9.85% A/	10.32	6.15% A/	6.44	100.00%
LaVene Brooks 112	General	173.33	84.00% A/	145.60	9.85% A/	17.07	6.15% A/	10.65	100.00%
Heather Jenkins 141	General	173.33	84.00% A/	145.60	9.85% A/	17.07	6.15% A/	10.65	100.00%
Lola McVey 167	General	173.33	84.00% A/	145.60	9.85% A/	17.07	6.15% A/	10.65	100.00%
Ashley Earhart Thornberry 221	General	173.33	84.00% A/	145.60	9.85% A/	17.07	6.15% A/	10.65	100.00%
Board Members	General	1.00	84.00% A/	0.84	9.85% A/	0.10	6.15% A/	0.06	100.00%
Brenda Phipps 154	Service Orders	173.33	60.21% B/	104.36	28.96% B/	50.20	10.83% B/	18.77	100.00%
Megan Barrett 118	Service Orders	173.33	60.21% B/	104.36	28.96% B/	50.20	10.83% B/	18.77	100.00%
Debbie Baker 133	Service Orders	173.33	60.21% B/	104.36	28.96% B/	50.20	10.83% B/	18.77	100.00%
Amber Salley 212	Service Orders	173.33	60.21% B/	104.36	28.96% B/	50.20	10.83% B/	18.77	100.00%
Diane Smith 119	Service Orders	173.33	60.21% B/	104.36	28.96% B/	50.20	10.83% B/	18.77	100.00%
Heather Sheets 215	Service Orders	173.33	60.21% B/	104.36	28.96% B/	50.20	10.83% B/	18.77	100.00%
Brittany Watkins 724	Service Orders	92.00 H/	60.21% B/	49.37	28.96% B/	23.75	10.83% B/	8.88	100.00%
Amanda Shaffer 222	Service Orders	45.75 H/	60.21% B/	27.55	28.96% B/	13.25	10.83% B/	4.95	100.00%
Trey Kilbourn 243	Service Orders	173.33	60.21% B/	104.36	28.96% B/	50.20	10.83% B/	18.77	100.00%
Ashley Wheeler 122	Service Orders	173.33	60.21% B/	104.36	28.96% B/	50.20	10.83% B/	18.77	100.00%
Shauna Beals 214	Service Orders	173.33	60.21% B/	104.36	28.96% B/	50.20	10.83% B/	18.77	100.00%
Stephanie Sparks 213	Service Orders	64.30 H/	60.21% B/	33.72	28.96% B/	16.22	10.83% B/	6.06	100.00%
Lauren McVey 206	Service Orders	56.00 H/	60.21% B/	33.71	28.96% B/	18.62	10.83% B/	6.96	100.00%
Michael Parker 586	Service Orders	8.75 H/	60.21% B/	5.27	28.96% B/	2.65	10.83% B/	0.95	100.00%
Jesse Adams 282	Estimate	173.33	75.00% D/	130.00	12.50% D/	21.67	12.50% D/	21.67	100.00%
Chip Phillips	Estimate	173.33	75.00% D/	130.00	12.50% D/	21.67	12.50% D/	21.67	100.00%
Clayton Dowell 116	Estimate	173.33	75.00% D/	130.00	12.50% D/	21.67	12.50% D/	21.67	100.00%
Lonnie Lockner 211	Estimate	173.33	75.00% D/	130.00	12.50% D/	21.67	12.50% D/	21.67	100.00%
April Eads 160	Estimate	173.33	99.61% D/	172.65	0.39% D/	0.68	0.00% D/	0.00	100.00%
Johnny Hutchinson 71C	Bus Dev. Mgr.	173.33	74.58% E/	129.27	20.16% E/	34.96	5.24% E/	9.08	100.00%
Brian Campbell 236	Vehicle	173.33	87.90% F/	152.35	7.73% F/	13.39	4.38% F/	7.59	100.00%
Total Hours		4,522.47	87.90% F/	3,369.74	7.73% F/	772.13	4.38% F/	380.60	100.00%
Supervisory Average			69.94%		21.15%		8.91%		100.00%

- A/ Audit Workpaper A-1-1.00.
B/ Audit Workpaper D-1-1.00.
C/ Audit Workpaper J-1-1.00.
D/ Audit Workpaper L-1-1.00.
E/ Audit Workpaper G-1-1.00.
F/ Audit Workpaper F-1-1.00.
G/ Audit Workpaper K-1-1.00.
H/ Audit Workpaper C-1-2.00.

Employee Name/Number	Allocator	Hours	Electric		Cable/Internet		Telephone		Total
			Percentage	Hours	Percentage	Hours	Percentage	Hours	
Mike Browder 102	General	73.33	84.00% A/	145.60	9.85% A/	17.07	6.15% A/	10.65	100.00%
Jessica Waterman 204	General	173.33	84.00% A/	145.60	9.85% A/	17.07	6.15% A/	10.65	100.00%
Jennifer Booher 138	General	173.33	84.00% A/	145.60	9.85% A/	17.07	6.15% A/	10.65	100.00%
Leslie Boughers 216	General	173.33	84.00% A/	145.60	9.85% A/	17.07	6.15% A/	10.65	100.00%
Christie Wollensberger 196	General	140.50 H/	84.00% A/	118.02	9.85% A/	13.84	6.15% A/	8.64	100.00%
Lil'Vane Brooks 112	General	173.33	84.00% A/	145.60	9.85% A/	17.07	6.15% A/	10.65	100.00%
Heather Jenkins 141	General	173.33	84.00% A/	145.60	9.85% A/	17.07	6.15% A/	10.65	100.00%
Lola McVey 167	General	173.33	84.00% A/	145.60	9.85% A/	17.07	6.15% A/	10.65	100.00%
Ashley Earnhart Thornberry 221	General	173.33	84.00% A/	145.60	9.85% A/	17.07	6.15% A/	10.65	100.00%
Tara Gernittell 246	General	173.33	84.00% A/	145.60	9.85% A/	17.07	6.15% A/	10.65	100.00%
Board Members	General	84.00 H/	84.00% A/	53.76	9.85% A/	6.30	6.15% A/	3.93	100.00%
Brenda Phipps 154	General	1.00	84.00% A/	0.84	9.85% A/	0.10	6.15% A/	0.06	100.00%
Megan Barrett 118	Service Orders	173.33	60.21% B/	104.36	28.96% B/	50.20	10.83% B/	18.77	100.00%
Debbie Baker 133	Service Orders	173.33	60.21% B/	104.36	28.96% B/	50.20	10.83% B/	18.77	100.00%
Amber Salley 212	Service Orders	173.33	60.21% B/	104.36	28.96% B/	50.20	10.83% B/	18.77	100.00%
Diane Smith 119	Service Orders	173.33	60.21% B/	104.36	28.96% B/	50.20	10.83% B/	18.77	100.00%
Heather Sheets 215	Service Orders	173.33	60.21% B/	104.36	28.96% B/	50.20	10.83% B/	18.77	100.00%
Brittany Watkins 724	Service Orders	128.00 H/	60.21% B/	77.07	28.96% B/	37.07	10.83% B/	13.86	100.00%
Ananda Shaffer 222	Service Orders	104.00 H/	60.21% B/	62.62	28.96% B/	30.12	10.83% B/	11.26	100.00%
Tracy Kilbourn 243	Service Orders	173.33	60.21% B/	104.36	28.96% B/	50.20	10.83% B/	18.77	100.00%
Shauna Beals 214	Service Orders	173.33	60.21% B/	104.36	28.96% B/	50.20	10.83% B/	18.77	100.00%
Ashley Wheeler 122	Service Orders	108.75 H/	60.21% B/	65.48	28.96% B/	31.50	10.83% B/	11.77	100.00%
Stephanie Sparks 213	Service Orders	105.10 H/	60.21% B/	63.28	28.96% B/	30.44	10.83% B/	11.38	100.00%
Lauren McVey 206	Service Orders	64.50 H/	60.21% B/	38.83	28.96% B/	18.68	10.83% B/	6.98	100.00%
Keri Seneker 713	Service Orders	51.50 H/	60.21% B/	31.01	28.96% B/	14.92	10.83% B/	5.58	100.00%
Michael Parker 586	Estimate	173.33	75.00% D/	130.00	12.50% D/	21.87	12.50% D/	21.67	100.00%
Jesse Adams 282	Estimate	173.33	75.00% D/	130.00	12.50% D/	21.87	12.50% D/	21.67	100.00%
Chip Phillips	Estimate	173.33	75.00% D/	130.00	12.50% D/	21.87	12.50% D/	21.67	100.00%
Clayton Dowell 116	Estimate	173.33	75.00% D/	130.00	12.50% D/	21.87	12.50% D/	21.67	100.00%
Lornie Lockner 211	Estimate	173.33	75.00% D/	130.00	12.50% D/	21.87	12.50% D/	21.67	100.00%
April Eads 160	Estimate	173.33	99.61% D/	172.65	0.39% D/	0.88	0.00% D/	0.00	100.00%
Johnny Hutchinson 71C	Bus Dev. Mgr.	173.33	74.58% E/	129.27	20.18% E/	34.98	0.00% E/	9.08	100.00%
Brian Campbell 23E	Vehicle	173.33	87.90% F/	152.35	7.73% F/	13.39	4.38% F/	7.59	100.00%
Total Hours		4,927.27	87.90% F/	3,637.20	7.73% F/	870.31	4.38% F/	419.76	100.00%

Supervisory Average

- A/ Audit Workpaper A-1-1.00.
- B/ Audit Workpaper D-1-1.00.
- C/ Audit Workpaper J-1-1.00.
- D/ Audit Workpaper L-1-1.00.
- E/ Audit Workpaper G-1-1.00.
- F/ Audit Workpaper F-1-1.00.
- G/ Audit Workpaper K-1-1.00.
- H/ Audit Workpaper C-1-2.00.

Bristol Tennessee Essential Services
Employee Hours Allocator Calculation
Second Quarter 2010

C-1-1.04

Employee Hours Calculation:

	January 2010	February 2010	March 2010	QTR Total	QTR Percentage
Electric	4,042.72 A/	3,973.43 B/	4,032.20 C/	12,048.36	73.46%
Cable & Internet	1,010.92 A/	975.15 B/	1,000.99 C/	2,987.06	18.21%
Telephone	461.11 A/	447.73 B/	457.55 C/	1,366.40	8.33%
Total	5,514.76	5,396.31	5,490.75	16,401.82	100.00%

Supervisory Average Calculation:

Electric	71.48% A/	72.49% B/	72.49% C/	72.15%
Cable & Internet	20.34% A/	19.57% B/	19.57% C/	19.83%
Telephone	8.18% A/	7.94% B/	7.94% C/	8.02%
Total	100.00%	100.00%	100.00%	100.00%

A/ Workpaper C-1-1.04A.

B/ Workpaper C-1-1.04B.

C/ Workpaper C-1-1.04C.

Employee Name/Number	Allocator	Hours	Percentage	Electric	Hours	Percentage	Cable/Internet	Hours	Percentage	Telephone	Hours	Total
Mike Browder 102	General	173.33	84.96% A/	147.27	10.09% A/	17.49	4.95% A/	8.57	100.00%			
Jessica Waterman 204	General	173.33	84.96% A/	147.27	10.09% A/	17.49	4.95% A/	8.57	100.00%			
Jennifer Booher 138	General	173.33	84.96% A/	147.27	10.09% A/	17.49	4.95% A/	8.57	100.00%			
Leslie Boughers 216	General	173.33	84.96% A/	147.27	10.09% A/	17.49	4.95% A/	8.57	100.00%			
Christie Vollenbarger 196	General	115.00 H/	84.96% A/	97.71	10.09% A/	11.60	4.95% A/	5.89	100.00%			
LaVene Brooks 112	General	173.33	84.96% A/	147.27	10.09% A/	17.49	4.95% A/	8.57	100.00%			
Tara Gemmell 245	General	173.33	84.96% A/	147.27	10.09% A/	17.49	4.95% A/	8.57	100.00%			
Steve Keesling 237	General	173.33	84.96% A/	147.27	10.09% A/	17.49	4.95% A/	8.57	100.00%			
Ken King 433	General	173.33	84.96% A/	147.27	10.09% A/	17.49	4.95% A/	8.57	100.00%			
Lornie Lockner 211	General	173.33	84.96% A/	147.27	10.09% A/	17.49	4.95% A/	8.57	100.00%			
Heather Jenkins 141	General	173.33	84.96% A/	147.27	10.09% A/	17.49	4.95% A/	8.57	100.00%			
Lola McVey 167	General	173.33	84.96% A/	147.27	10.09% A/	17.49	4.95% A/	8.57	100.00%			
Ashley Earhart Thornberry 221	General	173.33	84.96% A/	147.27	10.09% A/	17.49	4.95% A/	8.57	100.00%			
Board Members	General	1.00	84.96% A/	0.85	10.09% A/	0.10	4.95% A/	0.05	100.00%			
Brenda Phipps 154	Service Orders	173.33	58.97% B/	102.21	28.85% B/	51.74	11.18% B/	19.38	100.00%			
Megan Barrett 118	Service Orders	173.33	58.97% B/	102.21	28.85% B/	51.74	11.18% B/	19.38	100.00%			
Debbie Baker 133	Service Orders	173.33	58.97% B/	102.21	28.85% B/	51.74	11.18% B/	19.38	100.00%			
Amber Salley 212	Service Orders	173.33	58.97% B/	102.21	28.85% B/	51.74	11.18% B/	19.38	100.00%			
Diane Smith 116	Service Orders	173.33	58.97% B/	102.21	28.85% B/	51.74	11.18% B/	19.38	100.00%			
Heather Sheets 215	Service Orders	173.33	58.97% B/	102.21	28.85% B/	51.74	11.18% B/	19.38	100.00%			
Brittany Walkins 724	Service Orders	111.00 H/	58.97% B/	55.45	28.85% B/	33.13	11.18% B/	12.41	100.00%			
Amanda Sharfer 222	Service Orders	127.00 H/	58.97% B/	74.39	28.85% B/	37.91	11.18% B/	14.20	100.00%			
Shauna Beals 214	Service Orders	173.33	58.97% B/	102.21	28.85% B/	51.74	11.18% B/	19.38	100.00%			
Ashley Wheeler 122	Service Orders	173.33	58.97% B/	102.21	28.85% B/	51.74	11.18% B/	19.38	100.00%			
Shelby Sipek 211	Service Orders	54.00 H/	58.97% B/	28.45	28.85% B/	14.40	11.18% B/	5.40	100.00%			
Stephanie Sparks 213	Service Orders	56.10 H/	58.97% B/	31.84	28.85% B/	16.12	11.18% B/	6.04	100.00%			
Kari Seneker 713	Service Orders	26.75 H/	58.97% B/	33.08	28.85% B/	16.75	11.18% B/	6.27	100.00%			
Andre Taylor 713	Services	149.75 ?/	58.65% I/	87.84	30.08% I/	7.98	11.26% I/	2.99	100.00%			
Nick Flenor	Services	146.00 ?/	58.65% I/	85.64	30.08% I/	45.05	11.26% I/	16.87	100.00%			
Michael Parker 586	Estimate	173.33	75.00% D/	130.00	12.50% D/	21.67	12.50% D/	16.44	100.00%			
Jesse Adams 282	Estimate	173.33	75.00% D/	130.00	12.50% D/	21.67	12.50% D/	16.44	100.00%			
Chip Phillipt	Estimate	173.33	75.00% D/	130.00	12.50% D/	21.67	12.50% D/	16.44	100.00%			
Clydon Dowell 11f	Estimate	173.33	75.00% D/	130.00	12.50% D/	21.67	12.50% D/	16.44	100.00%			
April Eads 160	Bus Dev. Mgr.	173.33	73.76% E/	127.84	20.75% E/	35.96	5.49% E/	9.52	100.00%			
Johnny Hutchinson 71c	Vehicle	173.33	83.22% F/	144.24	10.83% F/	18.78	5.95% F/	10.31	100.00%			
Brian Campbell 23c	Vehicle	173.33	83.22% F/	144.24	10.83% F/	18.78	5.95% F/	10.31	100.00%			
Total Hours		5,514.76		4,042.72		1,010.92		461.11				
Supervisory Average			71.48%			20.34%			8.18%			100.00%

Audit Workpaper A-1-1.00.

Audit Workpaper D-1-1.00.

Audit Workpaper J-1-1.00.

Audit Workpaper L-1-1.00.

Audit Workpaper G-1-1.00.

Audit Workpaper E-1-1.00.

Audit Workpaper K-1-1.00.

Audit Workpaper C-1-2.00.

Audit Workpaper B-1-1.00.

Employee Name/Number	Allocator	Hours	Electric Percentage	Electric Hours	Cable/Internet Percentage	Cable/Internet Hours	Telephone Percentage	Telephone Hours	Total
Mike Brouwer 102	General	173.33	84.96% A/	147.27	10.09% A/	17.49	4.95% A/	8.57	100.00%
Jessica Waterman 204	General	173.33	84.96% A/	147.27	10.09% A/	17.49	4.95% A/	8.57	100.00%
Jennifer Boother 138	General	173.33	84.96% A/	147.27	10.09% A/	17.49	4.95% A/	8.57	100.00%
Leslie Boughers 216	General	173.33	84.96% A/	147.27	10.09% A/	17.49	4.95% A/	8.57	100.00%
Christie Wollenbarger 196	General	116.50 H/	84.96% A/	98.98	10.09% A/	11.76	4.95% A/	5.76	100.00%
LaVene Brooks 112	General	173.33	84.96% A/	147.27	10.09% A/	17.49	4.95% A/	8.57	100.00%
Tara Gerniell 245	General	173.33	84.96% A/	147.27	10.09% A/	17.49	4.95% A/	8.57	100.00%
Steve Keesling 237	General	173.33	84.96% A/	147.27	10.09% A/	17.49	4.95% A/	8.57	100.00%
Ken King 433	General	173.33	84.96% A/	147.27	10.09% A/	17.49	4.95% A/	8.57	100.00%
Lornie Lockner 211	General	173.33	84.96% A/	147.27	10.09% A/	17.49	4.95% A/	8.57	100.00%
Heather Jenkins 141	General	173.33	84.96% A/	147.27	10.09% A/	17.49	4.95% A/	8.57	100.00%
Lola McVey 167	General	173.33	84.96% A/	147.27	10.09% A/	17.49	4.95% A/	8.57	100.00%
Ashley Earhart Thornberry 221	General	173.33	84.96% A/	147.27	10.09% A/	17.49	4.95% A/	8.57	100.00%
Board Members	General	1.00	84.96% A/	0.85	10.09% A/	0.10	4.95% A/	0.05	100.00%
Brenda Phipps 154	Service Orders	173.33	58.97% B/	102.21	28.85% B/	51.74	11.18% B/	19.38	100.00%
Megan Barrett 118	Service Orders	173.33	58.97% B/	102.21	28.85% B/	51.74	11.18% B/	19.38	100.00%
Debbie Baker 133	Service Orders	173.33	58.97% B/	102.21	28.85% B/	51.74	11.18% B/	19.38	100.00%
Amber Salley 212	Service Orders	173.33	58.97% B/	102.21	28.85% B/	51.74	11.18% B/	19.38	100.00%
Diane Smith 119	Service Orders	173.33	58.97% B/	102.21	28.85% B/	51.74	11.18% B/	19.38	100.00%
Heather Sheets 215	Service Orders	173.33	58.97% B/	102.21	28.85% B/	51.74	11.18% B/	19.38	100.00%
Brittany Watkins 724	Service Orders	104.50 H/	58.97% B/	61.62	28.85% B/	31.19	11.18% B/	11.69	100.00%
Aminda Shalfer 222	Service Orders	173.33	58.97% B/	62.51	28.85% B/	31.64	11.18% B/	11.85	100.00%
Tracy Kilbourn 243	Service Orders	173.33	58.97% B/	102.21	28.85% B/	51.74	11.18% B/	19.38	100.00%
Shauna Beals 214	Service Orders	173.33	58.97% B/	102.21	28.85% B/	51.74	11.18% B/	19.38	100.00%
Shelby Sipek 217	Service Orders	80.50 H/	58.97% B/	47.47	28.85% B/	24.03	11.18% B/	9.00	100.00%
Stephanie Sparks 213	Service Orders	64.40 H/	58.97% B/	37.98	28.85% B/	19.22	11.18% B/	7.20	100.00%
Andrew Taylor 713	Services	129.50 H/	58.65% I/	75.96	30.08% I/	38.96	11.26% I/	14.59	100.00%
Nick Fleenor	Services	114.00 H/	58.65% I/	66.87	30.08% I/	34.29	11.26% I/	12.84	100.00%
Michael Parker 586	Estimate	173.33	75.00% D/	130.00	12.50% D/	21.87	12.50% D/	21.67	100.00%
Jesse Adams 282	Estimate	173.33	75.00% D/	130.00	12.50% D/	21.87	12.50% D/	21.67	100.00%
Chip Phillipi	Estimate	173.33	75.00% D/	130.00	12.50% D/	21.87	12.50% D/	21.67	100.00%
Clayton Dowell 116	Estimate	173.33	75.00% D/	130.00	12.50% D/	21.87	12.50% D/	21.67	100.00%
April Eads 160	Bus Dev. Mgr.	173.33	73.76% E/	127.84	20.75% E/	35.96	5.49% E/	9.52	100.00%
Johnny Hutchinson 71C	Vehicle	173.33	83.22% F/	144.24	10.83% F/	18.78	5.95% F/	10.31	100.00%
Brian Campbell 236	Vehicle	173.33	83.22% F/	144.24	10.83% F/	18.78	5.95% F/	10.31	100.00%
Total Hours		5,396.31		3,973.43		975.15		447.73	

Supervisory Average

7.94%

19.57%

72.49%

100.00%

A/ Audit Workpaper A-1-1.00.

B/ Audit Workpaper D-1-1.00.

C/ Audit Workpaper J-1-1.00.

D/ Audit Workpaper L-1-1.00.

E/ Audit Workpaper G-1-1.00.

F/ Audit Workpaper F-1-1.00.

G/ Audit Workpaper K-1-1.00.

H/ Audit Workpaper C-1-2.00.

I/ Audit Workpaper B-1-1.00.

Employee Name/Number	Allocator	Hours	Electric		Cable/Internet		Telephone		Total
			Percentage	Hours	Percentage	Hours	Percentage	Hours	
Mike Brouder 102	General	173.33	84.96% A/	147.27	10.09% A/	17.49	4.95% A/	8.57	100.00%
Jessica Waterman 204	General	173.33	84.96% A/	147.27	10.09% A/	17.49	4.95% A/	8.57	100.00%
Jennifer Boother 138	General	173.33	84.96% A/	147.27	10.09% A/	17.49	4.95% A/	8.57	100.00%
Leslie Boughers 216	General	173.33	84.96% A/	147.27	10.09% A/	17.49	4.95% A/	8.57	100.00%
Christie Wollenbarger 196	General	128.50 H/	84.96% A/	109.18	10.09% A/	12.97	4.95% A/	6.36	100.00%
Lavene Brooks 112	General	173.33	84.96% A/	147.27	10.09% A/	17.49	4.95% A/	8.57	100.00%
Tara Gemmiell 245	General	173.33	84.96% A/	147.27	10.09% A/	17.49	4.95% A/	8.57	100.00%
Steve Keesling 237	General	173.33	84.96% A/	147.27	10.09% A/	17.49	4.95% A/	8.57	100.00%
Ken King 433	General	173.33	84.96% A/	147.27	10.09% A/	17.49	4.95% A/	8.57	100.00%
Lonnice Lockner 211	General	173.33	84.96% A/	147.27	10.09% A/	17.49	4.95% A/	8.57	100.00%
Heather Jenkins 141	General	173.33	84.96% A/	147.27	10.09% A/	17.49	4.95% A/	8.57	100.00%
Lola McVey 187	General	173.33	84.96% A/	147.27	10.09% A/	17.49	4.95% A/	8.57	100.00%
Ashley Earhart Thornberry 221	General	173.33	84.96% A/	147.27	10.09% A/	17.49	4.95% A/	8.57	100.00%
Board Members	General	1.00	84.96% A/	0.85	10.09% A/	0.10	4.95% A/	0.05	100.00%
Brenda Phipps 154	Service Orders	173.33	58.97% B/	102.21	28.85% B/	51.74	11.18% B/	19.38	100.00%
Megan Barrett 118	Service Orders	173.33	58.97% B/	102.21	28.85% B/	51.74	11.18% B/	19.38	100.00%
Debbie Baker 133	Service Orders	173.33	58.97% B/	102.21	28.85% B/	51.74	11.18% B/	19.38	100.00%
Amber Salley 212	Service Orders	173.33	58.97% B/	102.21	28.85% B/	51.74	11.18% B/	19.38	100.00%
Diane Smith 119	Service Orders	173.33	58.97% B/	102.21	28.85% B/	51.74	11.18% B/	19.38	100.00%
Heather Sheets 215	Service Orders	173.33	58.97% B/	102.21	28.85% B/	51.74	11.18% B/	19.38	100.00%
Brittany Watkins 724	Service Orders	115.75 H/	58.97% B/	68.26	28.85% B/	34.55	11.18% B/	12.94	100.00%
Amanda Sharifer 222	Service Orders	134.50 H/	58.97% B/	79.31	28.85% B/	40.15	11.18% B/	15.04	100.00%
Tracy Kilbourn 243	Service Orders	173.33	58.97% B/	102.21	28.85% B/	51.74	11.18% B/	19.38	100.00%
Shauna Beals 214	Service Orders	142.12 H/	58.97% B/	83.81	28.85% B/	43.42	11.18% B/	15.89	100.00%
Shelby Sipek 217	Service Orders	124.25 H/	58.97% B/	73.27	28.85% B/	37.09	11.18% B/	13.89	100.00%
Stephanie Sparks 213	Service Orders	163.05 H/	58.97% B/	48.97	28.85% B/	24.79	11.18% B/	9.29	100.00%
Andrew Taylor 712	Service Orders	135.50 H/	58.97% B/	79.48	28.85% B/	40.76	11.26% I/	15.26	100.00%
Nick Fleenor	Services	119.50 H/	58.65% I/	70.08	30.08% I/	35.95	12.50% I/	13.46	100.00%
Michael Parker 586	Estimate	173.33	75.00% D/	130.00	12.50% D/	21.67	12.50% D/	21.67	100.00%
Jesse Adams 282	Estimate	173.33	75.00% D/	130.00	12.50% D/	21.67	12.50% D/	21.67	100.00%
Chip Phillips	Estimate	173.33	75.00% D/	130.00	12.50% D/	21.67	12.50% D/	21.67	100.00%
Chlyon Dowell 116	Estimate	173.33	75.00% D/	130.00	12.50% D/	21.67	12.50% D/	21.67	100.00%
April Ends 160	Bus Dev. Mgr.	173.33	73.76% E/	127.84	20.75% E/	35.96	5.49% E/	9.52	100.00%
Johnny Hutchinson 71C	Vehicle	173.33	83.22% F/	144.24	10.83% F/	18.78	5.95% F/	10.31	100.00%
Brian Campbell 23E	Vehicle	173.33	83.22% F/	144.24	10.83% F/	18.78	5.95% F/	10.31	100.00%
Total Hours		5,490.75		4,032.20		1,000.99		457.55	

Supervisory Average

A/	Audit Workpaper A-1-1.00.
B/	Audit Workpaper D-1-1.00.
C/	Audit Workpaper J-1-1.00.
D/	Audit Workpaper L-1-1.00.
E/	Audit Workpaper G-1-1.00.
F/	Audit Workpaper F-1-1.00.
G/	Audit Workpaper K-1-1.00.
H/	Audit Workpaper C-1-2.00.
I/	Audit Workpaper B-1-1.00.

72.49%

19.57%

7.94%

100.00%

Bristol Tennessee Essential Services
Employee Hours Allocator Calculation
Third Quarter 2010

C-1-1.05

Employee Hours Calculation:

	April 2010	May 2010	June 2010	QTR Total	QTR Percentage
Electric	3,838.55 A/	3,817.88 B/	4,254.73 C/	11,711.26	68.70%
Cable & Internet	1,083.41 A/	1,145.25 B/	1,266.36 C/	3,495.02	20.50%
Telephone	567.97 A/	601.56 B/	671.99 C/	1,841.51	10.80%
Total	5,290.03	5,564.68	6,193.08	17,047.79	100.00%

Supervisory Average Calculation:

Electric	67.03% A/	67.03% B/	66.32% C/	66.79%
Cable & Internet	22.30% A/	22.30% B/	22.95% C/	22.52%
Telephone	10.67% A/	10.67% B/	10.73% C/	10.69%
Total	100.00%	100.00%	100.00%	100.00%

A/ Workpaper C-1-1.05A.
B/ Workpaper C-1-1.05B.
C/ Workpaper C-1-1.05C.

Employee Name/Number	Allocator	Hours		Electric		Cable/Internet		Telephone		Total
		Hours	Percentage	Hours	Percentage	Hours	Percentage	Hours	Percentage	Hours
Mike Browder 102	General	173.33	74.78% A/	129.62	15.25% A/	26.43	9.97% A/	17.28	100.00%	100.00%
Jessica Waterman 204	General	173.33	74.78% A/	129.62	15.25% A/	26.43	9.97% A/	17.28	100.00%	100.00%
Jennifer Boucher 138	General	173.33	74.78% A/	129.62	15.25% A/	26.43	9.97% A/	17.28	100.00%	100.00%
Leslie Boughers 216	General	173.33	74.78% A/	129.62	15.25% A/	26.43	9.97% A/	17.28	100.00%	100.00%
Christie Wollenberger 196	General	106.00	74.78% A/	79.27	15.25% A/	16.17	9.97% A/	10.57	100.00%	100.00%
LaVene Brooks 112	General	173.33	74.78% A/	129.62	15.25% A/	26.43	9.97% A/	17.28	100.00%	100.00%
Tara Gennell 245	General	173.33	74.78% A/	129.62	15.25% A/	26.43	9.97% A/	17.28	100.00%	100.00%
Steve Keesling 237	General	173.33	74.78% A/	129.62	15.25% A/	26.43	9.97% A/	17.28	100.00%	100.00%
Ken King 433	General	173.33	74.78% A/	129.62	15.25% A/	26.43	9.97% A/	17.28	100.00%	100.00%
Lonnie Lockner 211	General	173.33	74.78% A/	129.62	15.25% A/	26.43	9.97% A/	17.28	100.00%	100.00%
Heather Jenkins 141	General	173.33	74.78% A/	129.62	15.25% A/	26.43	9.97% A/	17.28	100.00%	100.00%
Lola McVey 167	General	173.33	74.78% A/	129.62	15.25% A/	26.43	9.97% A/	17.28	100.00%	100.00%
Ashley Earhart Thornberry 221	General	173.33	74.78% A/	129.62	15.25% A/	26.43	9.97% A/	17.28	100.00%	100.00%
Board Members	General	1.00	74.78% A/	0.75	15.25% A/	0.15	9.97% A/	0.10	100.00%	100.00%
Brenda Phipps 154	Service Orders	173.33	57.86% B/	100.29	30.64% B/	53.11	11.50% B/	19.93	100.00%	100.00%
Megan Barrett 118	Service Orders	173.33	57.86% B/	100.29	30.64% B/	53.11	11.50% B/	19.93	100.00%	100.00%
Debbie Baker 133	Service Orders	173.33	57.86% B/	100.29	30.64% B/	53.11	11.50% B/	19.93	100.00%	100.00%
Amber Salley 212	Service Orders	173.33	57.86% B/	100.29	30.64% B/	53.11	11.50% B/	19.93	100.00%	100.00%
Diane Smith 119	Service Orders	173.33	57.86% B/	100.29	30.64% B/	53.11	11.50% B/	19.93	100.00%	100.00%
Heather Sheets 215	Service Orders	173.33	57.86% B/	100.29	30.64% B/	53.11	11.50% B/	19.93	100.00%	100.00%
Brittany Watkins 724	Service Orders	127.25	57.86% B/	73.63	30.64% B/	38.99	11.50% B/	14.53	100.00%	100.00%
Amanda Shaffer 222	Service Orders	154.00	57.86% B/	88.11	30.64% B/	47.19	11.50% B/	17.71	100.00%	100.00%
Tracy Kilbourn 243	Service Orders	173.33	57.86% B/	100.29	30.64% B/	53.11	11.50% B/	19.93	100.00%	100.00%
Shelby Sipek 217	Service Orders	138.50	57.86% B/	80.14	30.64% B/	42.44	11.50% B/	15.92	100.00%	100.00%
Stephanie Sparks 213	Service Orders	91.35	57.86% B/	52.86	30.64% B/	27.99	11.50% B/	10.50	100.00%	100.00%
Andrew Taylor 718	Service Orders	162.00	57.86% B/	93.08	30.64% B/	50.10	11.50% B/	18.82	100.00%	100.00%
Nick Fleenor	Services	128.50	57.46% I/	73.63	30.93% I/	39.74	11.61% I/	14.92	100.00%	100.00%
Michael Parker 586	Estimate	173.33	75.00% D/	130.00	12.50% D/	21.67	12.50% D/	21.67	100.00%	100.00%
Jesse Adams 282	Estimate	173.33	75.00% D/	130.00	12.50% D/	21.67	12.50% D/	21.67	100.00%	100.00%
Chip Phillips	Estimate	173.33	75.00% D/	130.00	12.50% D/	21.67	12.50% D/	21.67	100.00%	100.00%
Clayton Dowell 116	Estimate	173.33	75.00% D/	130.00	12.50% D/	21.67	12.50% D/	21.67	100.00%	100.00%
Jason Light 248	Estimate	173.33	75.00% D/	130.00	12.50% D/	21.67	12.50% D/	21.67	100.00%	100.00%
Joseph Thacker 251	Estimate	106.00	75.00% D/	79.50	12.50% D/	13.25	12.50% D/	13.25	100.00%	100.00%
April Eads 160	Estimate	43.50	75.00% D/	32.63	12.50% D/	5.44	12.50% D/	5.44	100.00%	100.00%
Johnny Hutchinson 71C	Bus Dev. Mgr.	173.33	73.00% E/	126.53	21.18% E/	36.71	5.82% E/	10.09	100.00%	100.00%
Brian Campbell 238	Vehicle	173.33	74.76% F/	129.57	14.84% F/	25.72	10.41% F/	18.04	100.00%	100.00%
Total Hours		5,564.68		3,817.88		1,145.25		601.36		

Supervisory Average

- A/ Audit Workpaper A-1-1.00.
 B/ Audit Workpaper D-1-1.00.
 C/ Audit Workpaper J-1-1.00.
 D/ Audit Workpaper L-1-1.00.
 E/ Audit Workpaper G-1-1.00.
 F/ Audit Workpaper F-1-1.00.
 G/ Audit Workpaper K-1-1.00.
 H/ Audit Workpaper C-1-2.00.
 I/ Audit Workpaper B-1-1.00.

67.03%

22.30%

10.67%

100.00%

Employee Name/Number	Allocator	Electric		Cable/Internet		Telephone		Total
		Hours	Percentage	Hours	Percentage	Hours	Percentage	Hours
Mike Browder 102	General	173.33	74.78% A/	129.62	15.25% A/	26.43	9.97% A/	17.28
Jessica Waterman 204	General	173.33	74.78% A/	129.62	15.25% A/	26.43	9.97% A/	17.28
Jennifer Booher 138	General	173.33	74.78% A/	129.62	15.25% A/	26.43	9.97% A/	17.28
Leslie Boughers 216	General	173.33	74.78% A/	129.62	15.25% A/	26.43	9.97% A/	17.28
Christie Wolfenbarger 196	General	136.75 H/	74.78% A/	102.62	15.25% A/	20.85	9.97% A/	13.63
LaVene Brooks 112	General	173.33	74.78% A/	129.62	15.25% A/	26.43	9.97% A/	17.28
Tara Gemmell 245	General	173.33	74.78% A/	129.62	15.25% A/	26.43	9.97% A/	17.28
Steve Keesling 237	General	173.33	74.78% A/	129.62	15.25% A/	26.43	9.97% A/	17.28
Ken King 433	General	173.33	74.78% A/	129.62	15.25% A/	26.43	9.97% A/	17.28
Lonnie Lockner 211	General	173.33	74.78% A/	129.62	15.25% A/	26.43	9.97% A/	17.28
James Goodman 255	General	71.00 H/	74.78% A/	53.09	10.83	10.83	9.97% A/	7.08
Heather Jenkins 141	General	173.33	74.78% A/	129.62	15.25% A/	26.43	9.97% A/	17.28
Lola McVey 167	General	173.33	74.78% A/	129.62	15.25% A/	26.43	9.97% A/	17.28
Ashley Earhart Thornberry 221	General	173.33	74.78% A/	129.62	15.25% A/	26.43	9.97% A/	17.28
Board Members	General	1.00	74.78% A/	0.75	15.25% A/	0.15	9.97% A/	0.10
Brenda Phipps 154	Service Orders	173.33	57.86% B/	100.29	30.64% B/	53.11	11.50% B/	19.93
Megan Barrett 118	Service Orders	173.33	57.86% B/	100.29	30.64% B/	53.11	11.50% B/	19.93
Debbie Baker 133	Service Orders	173.33	57.86% B/	100.29	30.64% B/	53.11	11.50% B/	19.93
Amber Salley 212	Service Orders	173.33	57.86% B/	100.29	30.64% B/	53.11	11.50% B/	19.93
Diane Smith 119	Service Orders	173.33	57.86% B/	100.29	30.64% B/	53.11	11.50% B/	19.93
Heather Sheets 215	Service Orders	173.33	57.86% B/	100.29	30.64% B/	53.11	11.50% B/	19.93
Nola Jesse 257	Service Orders	26.75 H/	57.86% B/	15.48	8.20	3.08	11.50% B/	3.08
Brittany Watkins 724	Service Orders	160.25 H/	57.86% B/	92.72	30.64% B/	49.10	11.50% B/	18.42
Amarda Shaffer 252	Service Orders	136.75 H/	57.86% B/	80.86	30.64% B/	42.82	11.50% B/	16.07
Kelley Snelker 263	Service Orders	51.25 H/	57.86% B/	29.63	30.64% B/	15.70	11.50% B/	5.89
Shauna Booher 256	Service Orders	29.00 H/	57.86% B/	16.78	8.89	3.33	11.50% B/	3.33
Tracy Kilbourn 243	Service Orders	173.33	57.86% B/	100.29	30.64% B/	53.11	11.50% B/	19.93
Shelby Slipek 211	Service Orders	154.50 H/	57.86% B/	89.40	30.64% B/	47.34	11.50% B/	17.76
Stephanie Sparks 213	Service Orders	100.25 H/	57.86% B/	58.01	30.64% B/	30.72	11.50% B/	11.53
Andrew Taylor 112	Services	188.50 H/	57.46% I/	108.31	30.93% I/	59.30	11.61% I/	21.89
Nick Fleenor 457	Services	147.50 H/	57.46% I/	84.75	30.93% I/	45.62	11.61% I/	17.13
Michael Parker 586	Estimate	173.33	75.00% D/	130.00	12.50% D/	21.67	12.50% D/	21.67
Jesse Adams 262	Estimate	173.33	75.00% D/	130.00	12.50% D/	21.67	12.50% D/	21.67
Chip Phillips 117	Estimate	151.00 H/	75.00% D/	113.25	12.50% D/	18.88	12.50% D/	18.88
Clayton Dowell 11E	Estimate	173.33	75.00% D/	130.00	12.50% D/	21.67	12.50% D/	21.67
Jason Light 248	Estimate	173.33	75.00% D/	130.00	12.50% D/	21.67	12.50% D/	21.67
Joseph Thacker 251	Estimate	151.00 H/	75.00% D/	113.25	12.50% D/	18.88	12.50% D/	18.88
April Eads 160	Bus Dev. Mgr.	178.00 H/	75.00% D/	133.50	12.50% D/	22.25	12.50% D/	22.25
Johnny Hutchinson 71C	Vehicle	173.33	73.00% E/	126.53	21.16% E/	36.71	5.82% E/	10.09
Jeremy Woods	Vehicle	173.33	74.76% F/	129.57	14.84% F/	25.72	10.41% F/	18.04
Brian Campbell 23E	Vehicle	173.33	74.76% F/	129.57	14.84% F/	25.72	10.41% F/	18.04
Total Hours		6,193.08		4,254.73		1,266.36		671.99
Supervisory Average			66.32%		22.95%		10.73%	100.00%

A/ Audit Workpaper A-1-1.00.

B/ Audit Workpaper D-1-1.00.

C/ Audit Workpaper J-1-1.00.

D/ Audit Workpaper L-1-1.00.

E/ Audit Workpaper G-1-1.00.

F/ Audit Workpaper F-1-1.00.

G/ Audit Workpaper K-1-1.00.

H/ Audit Workpaper C-1-2.00.

I/ Audit Workpaper B-1-1.00.

Bristol Tennessee Essential Services
Estimate Allocator
Summary Sheet

L-1-1.00

	3rd QTR 2009	4th QTR 2009	1st QTR 2010	2nd QTR 2010
Employee:				
Michael Parker - 586				
Electric	75.00%	75.00%	75.00%	75.00%
Cable & Internet	12.50%	12.50%	12.50%	12.50%
Telephone	12.50%	12.50%	12.50%	12.50%
Total	100.00%	100.00%	100.00%	100.00%
Jesse Adams - 282				
Electric	75.00%	75.00%	75.00%	75.00%
Cable & Internet	12.50%	12.50%	12.50%	12.50%
Telephone	12.50%	12.50%	12.50%	12.50%
Total	100.00%	100.00%	100.00%	100.00%
Lonnie Lockner - 211				
Electric	99.61%	99.61%	99.61%	99.61%
Cable & Internet	0.39%	0.39%	0.39%	0.39%
Telephone	0.00%	0.00%	0.00%	0.00%
Total	100.00%	100.00%	100.00%	100.00%

Source: Company Statement from Workpaper L-1-1.01.

Bristol Tennessee Essential Services
General Allocator Calculation
Summary Sheet

A-1-1.00

	3rd QTR 2009	4th QTR 2009	1st QTR 2010	2nd QTR 2010
<u>Company's Calculation:</u>				
Electric	65.07% A/	65.90% B/	67.89% C/	59.50% D/
Cable & Internet	22.11% A/	23.33% B/	22.64% C/	27.13% D/
Telephone	12.82% A/	10.77% B/	9.47% C/	13.37% D/
Total	100.00%	100.00%	100.00%	100.00%

<u>Auditor's Calculations:</u>				
Electric	72.20% E/	84.00% F/	84.96% G/	74.78% H/
Cable & Internet	15.62% E/	9.85% F/	10.09% G/	15.25% H/
Telephone	12.18% E/	6.15% F/	4.95% G/	9.97% H/
Total	100.00%	100.00%	100.00%	100.00%

<u>Difference:</u>				
Electric	-7.13%	-18.10%	-17.07%	-15.28%
Cable & Internet	6.49%	13.48%	12.55%	11.88%
Telephone	0.64%	4.62%	4.52%	3.40%
Total	0.00%	0.00%	0.00%	0.00%

A/ General Allocation Workpaper A-1-2.00.
B/ General Allocation Workpaper A-1-3.00.
C/ General Allocation Workpaper A-1-4.00.
D/ General Allocation Workpaper A-1-5.00.
E/ General Allocation Workpaper A-1-1.01.
F/ General Allocation Workpaper A-1-1.02.
G/ General Allocation Workpaper A-1-1.03.
H/ General Allocation Workpaper A-1-1.04.

	April 2009	May 2009	June 2009	QTR Total	QTR Percentage
Electric:					
Total Operating & Maintenance Expense	<u>\$6,662,122.91 A/</u>	<u>\$5,846,833.04 A/</u>	<u>\$6,171,229.34 A/</u>	<u>\$18,680,185.29</u>	
Less:					
Purchased Power Cost	\$5,587,545.83 A/	\$5,428,737.03 A/	\$5,343,799.60 A/	\$16,360,082.46	
General Office Salaries	50,572.13 B/	50,406.46 B/	49,309.92 B/	150,288.51	
General Office Vehicles	769.43 C/	1,590.09 C/	280.86 C/	2,640.37	
Administrative Expense	-2,700.82 D/	424.13 D/	-1,832.46 D/	-4,109.15	
Building Rent	12,917.39 D/	12,430.14 D/	13,477.00 D/	38,824.53	
Billing Expense	0.00 D/	0.00 D/	0.00 D/	0.00	
Insurance Expense	8,513.48 D/	8,513.48 D/	8,513.48 D/	25,540.44	
Total Deductions	<u>\$5,667,617.44</u>	<u>\$5,502,101.33</u>	<u>\$5,413,548.40</u>	<u>\$16,573,267.17</u>	
Net Operating & Maintenance Expenses	<u>\$1,004,505.47</u>	<u>\$344,731.71</u>	<u>\$757,680.94</u>	<u>\$2,106,918.12</u>	<u>72.20%</u>
Cable & Internet:					
Total Operating & Maintenance Expense	<u>\$530,801.09 A/</u>	<u>\$578,262.41 A/</u>	<u>\$695,428.58 A/</u>	<u>\$1,804,492.08</u>	
Less:					
Programming Expense	\$251,712.62 A/	\$248,324.96 A/	\$276,022.28 A/	\$776,059.86	
Internet Access Expense	13,748.43 A/	13,748.43 A/	13,748.43 A/	41,245.29	
Plant Allocation Factor	153,886.70 A/	157,126.20 A/	161,243.50 A/	472,256.40	
General Office Salaries	14,021.62 B/	13,975.69 B/	13,671.66 B/	41,668.98	
General Office Vehicles	213.33 C/	440.87 C/	77.87 C/	732.07	
Administrative Expense	-748.83 D/	117.60 D/	-508.07 D/	-1,139.30	
Building Rent	3,581.47 D/	3,446.38 D/	3,736.63 D/	10,764.49	
Billing Expense	0.00 D/	0.00 D/	0.00 D/	0.00	
Insurance Expense	2,360.45 D/	2,360.45 D/	2,360.45 D/	7,081.34	
Total Deductions	<u>\$438,775.80</u>	<u>\$439,540.57</u>	<u>\$470,352.75</u>	<u>\$1,348,669.12</u>	
Net Operating & Maintenance Expenses	<u>\$92,025.29</u>	<u>\$138,721.84</u>	<u>\$225,075.83</u>	<u>\$455,822.96</u>	<u>15.62%</u>
Telephone:					
Total Operating Expense	<u>\$187,464.30 A/</u>	<u>\$172,662.20 A/</u>	<u>\$365,502.03 A/</u>	<u>\$725,628.53</u>	
Less:					
Cost of Goods Sold	\$22,113.80 A/	\$24,645.43 A/	\$98,802.15 A/	\$145,561.38	
Network Trunk Interconnect	5,424.53 A/	10,127.57 A/	5,368.28 A/	20,920.38	
Plant Allocation Factor	57,025.65 A/	58,206.50 A/	59,826.25 A/	175,058.40	
General Office Salaries	6,835.81 B/	6,813.42 B/	6,665.20 B/	20,314.42	
General Office Vehicles	104.00 C/	214.93 C/	37.96 C/	356.90	
Administrative Expense	-365.07 D/	57.33 D/	-247.69 D/	-555.43	
Building Rent	1,746.04 D/	1,680.18 D/	1,821.68 D/	5,247.89	
Billing Expense	0.00 D/	0.00 D/	0.00 D/	0.00	
Insurance Expense	1,150.76 D/	1,150.76 D/	1,150.76 D/	3,452.29	
Total Deductions	<u>\$94,035.52</u>	<u>\$102,896.12</u>	<u>\$173,424.59</u>	<u>\$370,356.23</u>	
Net Operating & Maintenance Expenses	<u>\$93,428.78</u>	<u>\$69,766.08</u>	<u>\$192,077.44</u>	<u>\$355,272.30</u>	<u>12.18%</u>
Total Net Operating & Maintenance Expenses (All Divisions)	<u>\$1,189,959.54</u>	<u>\$553,219.64</u>	<u>\$1,174,834.20</u>	<u>\$2,918,013.38</u>	<u>100.00%</u>
Total Common Costs:					
General Office Salaries	<u>\$71,429.56</u>	<u>\$71,195.56</u>	<u>\$69,646.78</u>		
General Office Vehicles	<u>\$1,086.76</u>	<u>\$2,245.89</u>	<u>\$396.69</u>		
Administrative & General:					
Administrative Expense	-3,814.72	599.06	-2,588.22		
Building Rent	18,244.90	17,556.69	19,035.31		
Billing Expense	0.00	0.00	0.00		
Insurance Expense	12,024.69	12,024.69	12,024.69		
Total	<u>\$26,454.87</u>	<u>\$30,180.44</u>	<u>\$28,471.78</u>		

A/ General Allocator Workpapers A-1-2.01 to A-1-2.09.
B/ Previous Audit Period Calculation.
C/ Previous Audit Period Calculation.
D/ Previous Audit Period Calculation.

	July 2009	August 2009	September 2009	QTR Total	QTR Percentage
Electric:					
Total Operating & Maintenance Expense	<u>\$6,328,769.11 A/</u>	<u>\$6,179,019.12 A/</u>	<u>\$6,257,003.30 A/</u>	<u>\$18,764,791.53</u>	
Less:					
Purchased Power Cost	\$5,350,524.69 A/	\$5,294,261.32 A/	\$5,270,976.71 A/	\$15,915,762.72	
General Office Salaries	55,771.48 B/	55,884.12 B/	57,269.90 B/	168,925.50	
General Office Vehicles	459.86 C/	631.58 C/	495.19 C/	1,586.63	
Administrative Expense	-3,427.40 D/	-3,429.73 D/	215.79 D/	-6,641.35	
Building Rent	13,907.23 D/	13,287.91 D/	14,607.34 D/	41,802.49	
Billing Expense	0.00 D/	0.00 D/	0.00 D/	0.00	
Insurance Expense	8,682.29 D/	8,682.29 D/	8,682.29 D/	26,046.87	
Total Deductions	<u>\$5,425,918.15</u>	<u>\$5,369,317.49</u>	<u>\$5,352,247.21</u>	<u>\$16,147,482.85</u>	
Net Operating & Maintenance Expenses	<u>\$902,850.96</u>	<u>\$809,701.63</u>	<u>\$904,756.09</u>	<u>\$2,617,308.68</u>	<u>84.00%</u>
Cable & Internet:					
Total Operating & Maintenance Expense	<u>\$600,542.55 A/</u>	<u>\$627,398.04 A/</u>	<u>\$615,896.33 A/</u>	<u>\$1,843,836.92</u>	
Less:					
Programming Expense	\$258,917.65 A/	\$284,140.46 A/	\$251,965.74 A/	\$795,023.85	
Internet Access Expense	13,748.43 A/	13,366.33 A/	15,740.93 A/	42,855.69	
Plant Allocation Factor	211,569.57 A/	216,316.71 A/	221,010.21 A/	648,896.49	
General Office Salaries	12,065.93 B/	12,090.30 B/	12,390.10 B/	36,546.33	
General Office Vehicles	99.49 C/	136.64 C/	107.13 C/	343.26	
Administrative Expense	-741.50 D/	-742.01 D/	46.68 D/	-1,436.83	
Building Rent	3,008.77 D/	2,874.78 D/	3,160.24 D/	9,043.79	
Billing Expense	0.00 D/	0.00 D/	0.00 D/	0.00	
Insurance Expense	1,878.38 D/	1,878.38 D/	1,878.38 D/	5,635.13	
Total Deductions	<u>\$500,546.71</u>	<u>\$530,061.69</u>	<u>\$506,299.42</u>	<u>\$1,536,907.72</u>	
Net Operating & Maintenance Expenses	<u>\$99,995.84</u>	<u>\$97,336.45</u>	<u>\$109,596.91</u>	<u>\$306,929.20</u>	<u>9.85%</u>
Telephone:					
Total Operating Expense	<u>\$184,906.65 A/</u>	<u>\$170,988.91 A/</u>	<u>\$233,757.09 A/</u>	<u>\$589,652.65</u>	
Less:					
Cost of Goods Sold	\$24,400.35 A/	\$34,287.05 A/	\$40,508.03 A/	\$99,195.43	
Network Trunk Interconnect	7,736.31 A/	2,276.08 A/	7,736.31 A/	17,748.70	
Plant Allocation Factor	78,864.21 A/	80,540.46 A/	82,699.47 A/	242,104.14	
General Office Salaries	9,404.29 B/	9,423.28 B/	9,656.95 B/	28,484.52	
General Office Vehicles	77.54 C/	106.50 C/	83.50 C/	267.54	
Administrative Expense	-577.93 D/	-578.33 D/	36.39 D/	-1,119.88	
Building Rent	2,345.06 D/	2,240.63 D/	2,463.12 D/	7,048.81	
Billing Expense	0.00 D/	0.00 D/	0.00 D/	0.00	
Insurance Expense	1,464.02 D/	1,464.02 D/	1,464.02 D/	4,392.07	
Total Deductions	<u>\$123,713.85</u>	<u>\$129,769.70</u>	<u>\$144,647.79</u>	<u>\$398,121.33</u>	
Net Operating & Maintenance Expenses	<u>\$61,192.80</u>	<u>\$41,229.21</u>	<u>\$89,109.30</u>	<u>\$191,531.32</u>	<u>6.15%</u>
Total Net Operating & Maintenance Expenses (All Divisions)	<u>\$1,064,039.60</u>	<u>\$948,267.29</u>	<u>\$1,103,462.30</u>	<u>\$3,115,769.20</u>	<u>100.00%</u>
Total Common Costs:					
General Office Salaries	<u>\$77,241.70</u>	<u>\$77,397.70</u>	<u>\$79,316.95</u>		
General Office Vehicles	<u>\$636.89</u>	<u>\$874.72</u>	<u>\$685.82</u>		
Administrative & General:					
Administrative Expense	-4,746.84	-4,750.07	298.86		
Building Rent	19,261.06	18,403.33	20,230.70		
Billing Expense	0.00	0.00	0.00		
Insurance Expense	12,024.69	12,024.69	12,024.69		
Total	<u>\$26,538.91</u>	<u>\$25,677.95</u>	<u>\$32,554.25</u>		

A/ General Allocator Workpapers A-1-3.01 to A-1-3.09.

B/ Salary & Wage Application Calculation, Workpapers S-1-1.01 to S-1-1.12.

C/ Vehicle Allocator Calculation, Workpapers K-1-1.01 to K-1-1.04.

D/ Administrative Expense Summaries, Workpapers R-1-2.01, R-1-3.01 and R-1-4.01.

	October 2009	November 2009	December 2009	QTR Total	QTR Percentage
Electric:					
Total Operating & Maintenance Expense	<u>\$5,654,287.34 A/</u>	<u>\$5,545,173.50 A/</u>	<u>\$6,541,699.35 A/</u>	<u>\$17,741,160.19</u>	
Less:					
Purchased Power Cost	\$4,643,093.04 A/	\$4,576,821.46 A/	\$5,388,188.51 A/	\$14,608,103.01	
General Office Salaries	63,660.61 B/	63,169.25 B/	66,713.09 B/	193,542.95	
General Office Vehicles	1,433.38 C/	1,270.95 C/	1,089.42 C/	3,793.75	
Administrative Expense	23,682.26 D/	-1,472.89 D/	-4,347.98 D/	17,861.39	
Building Rent	16,255.17 D/	14,565.96 D/	16,758.01 D/	47,579.14	
Billing Expense	0.00 D/	0.00 D/	0.00 D/	0.00	
Insurance Expense	10,100.98 D/	10,100.98 D/	10,100.98 D/	30,302.94	
Total Deductions	<u>\$4,758,225.43</u>	<u>\$4,664,455.71</u>	<u>\$5,478,502.04</u>	<u>\$14,901,183.18</u>	
Net Operating & Maintenance Expenses	<u>\$896,061.91</u>	<u>\$880,717.79</u>	<u>\$1,063,197.31</u>	<u>\$2,839,977.01</u>	<u>84.96%</u>
Cable & Internet:					
Total Operating & Maintenance Expense	<u>\$647,332.53 A/</u>	<u>\$665,570.46 A/</u>	<u>\$632,521.51 A/</u>	<u>\$1,945,424.50</u>	
Less:					
Programming Expense	\$275,194.31 A/	\$298,512.79 A/	\$278,708.44 A/	\$852,415.54	
Internet Access Expense	17,392.31 A/	14,000.00 A/	8,659.40 A/	40,051.71	
Plant Allocation Factor	223,598.34 A/	226,883.79 A/	230,826.33 A/	681,308.46	
General Office Salaries	7,465.42 B/	7,407.80 B/	7,823.38 B/	22,696.59	
General Office Vehicles	168.09 C/	149.04 C/	127.76 C/	444.89	
Administrative Expense	2,777.19 D/	-172.72 D/	-509.88 D/	2,094.59	
Building Rent	1,906.23 D/	1,708.14 D/	1,965.20 D/	5,579.56	
Billing Expense	0.00 D/	0.00 D/	0.00 D/	0.00	
Insurance Expense	1,184.53 D/	1,184.53 D/	1,184.53 D/	3,553.60	
Total Deductions	<u>\$529,686.42</u>	<u>\$549,673.36</u>	<u>\$528,785.15</u>	<u>\$1,608,144.93</u>	
Net Operating & Maintenance Expenses	<u>\$117,646.11</u>	<u>\$115,897.10</u>	<u>\$103,736.36</u>	<u>\$337,279.57</u>	<u>10.09%</u>
Telephone:					
Total Operating Expense	<u>\$191,347.90 A/</u>	<u>\$190,028.71 A/</u>	<u>\$190,928.78 A/</u>	<u>\$572,305.39</u>	
Less:					
Cost of Goods Sold	\$35,688.52 A/	\$33,582.64 A/	\$33,638.47 A/	\$102,909.63	
Network Trunk Interconnect	7,736.31 A/	12,339.28 A/	5,460.23 A/	25,535.82	
Plant Allocation Factor	83,597.94 A/	84,858.48 A/	88,628.60 A/	257,085.02	
General Office Salaries	4,658.60 B/	\$4,622.65 B/	4,881.98 B/	14,163.23	
General Office Vehicles	104.89 C/	93.01 C/	79.72 C/	277.62	
Administrative Expense	1,733.04 D/	-107.78 D/	-318.18 D/	1,307.07	
Building Rent	1,189.53 D/	1,065.92 D/	1,226.33 D/	3,481.78	
Billing Expense	0.00 D/	0.00 D/	0.00 D/	0.00	
Insurance Expense	739.18 D/	739.18 D/	739.18 D/	2,217.53	
Total Deductions	<u>\$135,448.01</u>	<u>\$137,193.36</u>	<u>\$134,336.33</u>	<u>\$406,977.70</u>	
Net Operating & Maintenance Expenses	<u>\$55,899.89</u>	<u>\$52,835.35</u>	<u>\$56,592.45</u>	<u>\$165,327.69</u>	<u>4.96%</u>
Total Net Operating & Maintenance Expenses (All Divisions)	<u>\$1,069,607.91</u>	<u>\$1,049,450.23</u>	<u>\$1,223,526.12</u>	<u>\$3,342,584.26</u>	<u>100.00%</u>
Total Common Costs:					
General Office Salaries	<u>\$75,784.63</u>	<u>\$75,199.69</u>	<u>\$79,418.45</u>		
General Office Vehicles	<u>\$1,706.36</u>	<u>\$1,513.00</u>	<u>\$1,296.90</u>		
Administrative & General:					
Administrative Expense	28,192.49	-1,753.40	-5,176.04		
Building Rent	19,350.93	17,340.02	19,949.54		
Billing Expense	0.00	0.00	0.00		
Insurance Expense	12,024.69	12,024.69	12,024.69		
Total	<u>\$59,568.11</u>	<u>\$27,611.31</u>	<u>\$26,798.19</u>		

A/ General Allocator Workpapers A-1-4.01 to A-1-4.09.

B/ Salary & Wage Application Calculation, Workpapers S-1-1.01 to S-1-1.12.

C/ Vehicle Allocator Calculation, Workpapers K-1-1.01 to K-1-1.04.

D/ Previous Audit Period Calculation.

	January 2010	February 2010	March 2010	QTR Total	QTR Percentage
Electric:					
Total Operating & Maintenance Expense	<u>\$7,922,298.22 A/</u>	<u>\$7,342,474.50 A/</u>	<u>\$10,095,267.60 A/</u>	<u>\$25,360,040.32</u>	
Less:					
Purchased Power Cost	\$6,917,275.11 A/	\$6,440,006.20 A/	\$9,128,093.26 A/	\$22,485,374.57	
General Office Salaries	124,356.32 B/	119,077.32 B/	119,322.01 B/	362,755.64	
General Office Vehicles	3,681.62 C/	2,482.44 C/	3,216.49 C/	9,380.55	
Administrative Expense	-3,383.01 D/	-3,028.23 D/	-2,526.60 D/	-8,937.84	
Building Rent	17,319.35 D/	15,748.16 D/	16,568.78 D/	49,636.29	
Billing Expense	0.00 D/	0.00 D/	0.00 D/	0.00	
Insurance Expense	10,216.60 D/	10,216.60 D/	10,216.60 D/	30,649.80	
Total Deductions	<u>\$7,069,465.99</u>	<u>\$6,584,502.48</u>	<u>\$9,274,890.54</u>	<u>\$22,928,859.01</u>	
Net Operating & Maintenance Expenses	<u>\$852,832.23</u>	<u>\$757,972.02</u>	<u>\$820,377.06</u>	<u>\$2,431,181.31</u>	<u>74.78%</u>
Cable & Internet:					
Total Operating & Maintenance Expense	<u>\$712,194.08 A/</u>	<u>\$805,259.34 A/</u>	<u>\$755,826.21 A/</u>	<u>\$2,273,279.63</u>	
Less:					
Programming Expense	\$307,082.07 A/	\$315,108.56 A/	\$341,430.65 A/	\$963,621.28	
Internet Access Expense	7,000.00 A/	14,085.06 A/	14,132.09 A/	35,217.15	
Plant Allocation Factor	234,487.26 A/	238,523.67 A/	244,665.45 A/	717,676.38	
General Office Salaries	18,912.07 B/	16,230.45 B/	16,259.51 B/	51,402.03	
General Office Vehicles	437.23 C/	294.82 C/	381.99 C/	1,114.05	
Administrative Expense	-401.77 D/	-359.64 D/	-300.06 D/	-1,061.47	
Building Rent	2,056.87 D/	1,870.27 D/	1,967.73 D/	5,894.87	
Billing Expense	0.00 D/	0.00 D/	0.00 D/	0.00	
Insurance Expense	1,213.34 D/	1,213.34 D/	1,213.34 D/	3,640.01	
Total Deductions	<u>\$570,787.07</u>	<u>\$586,966.53</u>	<u>\$619,760.70</u>	<u>\$1,777,504.30</u>	
Net Operating & Maintenance Expenses	<u>\$141,407.01</u>	<u>\$218,292.81</u>	<u>\$136,075.51</u>	<u>\$495,775.33</u>	<u>15.25%</u>
Telephone:					
Total Operating Expense	<u>\$226,397.69 A/</u>	<u>\$272,444.00 A/</u>	<u>\$261,768.21 A/</u>	<u>\$760,609.90</u>	
Less:					
Cost of Goods Sold	\$38,126.14 A/	\$35,560.51 A/	\$35,502.03 A/	\$109,188.68	
Network Trunk Interconnect	18,766.58 A/	12,545.28 A/	697.69 A/	32,009.55	
Plant Allocation Factor	85,969.60 A/	89,565.39 A/	91,094.13 A/	266,629.12	
General Office Salaries	8,651.46 B/	7,643.87 B/	7,658.12 B/	23,953.45	
General Office Vehicles	214.32 C/	144.51 C/	187.25 C/	546.08	
Administrative Expense	-196.94 D/	-176.29 D/	-147.08 D/	-520.31	
Building Rent	1,008.24 D/	916.77 D/	964.54 D/	2,889.55	
Billing Expense	0.00 D/	0.00 D/	0.00 D/	0.00	
Insurance Expense	594.75 D/	594.75 D/	594.75 D/	1,784.26	
Total Deductions	<u>\$153,134.15</u>	<u>\$146,794.80</u>	<u>\$136,551.42</u>	<u>\$436,480.38</u>	
Net Operating & Maintenance Expenses	<u>\$73,263.54</u>	<u>\$125,649.20</u>	<u>\$125,216.79</u>	<u>\$324,129.52</u>	<u>9.97%</u>
Total Net Operating & Maintenance Expenses (All Divisions)	<u>\$1,067,502.78</u>	<u>\$1,101,914.02</u>	<u>\$1,081,669.35</u>	<u>\$3,251,086.16</u>	<u>100.00%</u>
Total Common Costs:					
General Office Salaries	<u>\$151,919.84</u>	<u>\$142,951.64</u>	<u>\$143,239.64</u>		
General Office Vehicles	<u>\$4,333.18</u>	<u>\$2,921.77</u>	<u>\$3,785.73</u>		
Administrative & General:					
Administrative Expense	-3,981.72	-3,564.15	-2,973.75		
Building Rent	20,384.46	18,535.20	19,501.06		
Billing Expense	0.00	0.00	0.00		
Insurance Expense	12,024.69	12,024.69	12,024.69		
Total	<u>\$28,427.43</u>	<u>\$26,995.74</u>	<u>\$28,552.00</u>		

A/ General Allocator Workpapers A-1-4.01 to A-1-4.09.

B/ Salary & Wage Application Calculation, Workpapers S-1-1.01 to S-1-1.12.

C/ Vehicle Allocator Calculation, Workpapers K-1-1.01 to K-1-1.04.

D/ Previous Audit Period Calculation.

Bristol Tennessee Essential Services
Plant in Service Allocator Calculation
Summary Sheet

E-1-1.00

	3rd QTR 2009	4th QTR 2009	1st QTR 2010	2nd QTR 2010
<u>Company's Calculation:</u>				
Electric	94.49% A/	94.25% B/	93.80% C/	93.71% D/
Cable & Internet	4.55% A/	4.80% B/	5.26% C/	5.35% D/
Telephone	0.96% A/	0.94% B/	0.94% C/	0.94% D/
Total	100.00%	99.99%	100.00%	100.00%

<u>Auditor's Calculations:</u>				
Electric	94.36% E/	94.25% F/	93.80% G/	93.71% H/
Cable & Internet	4.66% E/	4.80% F/	5.26% G/	5.35% H/
Telephone	0.98% E/	0.94% F/	0.94% G/	0.94% H/
Total	100.00%	100.00%	100.00%	100.00%

<u>Difference:</u>				
Electric	0.13%	0.00%	0.00%	0.00%
Cable & Internet	-0.11%	0.00%	0.00%	0.00%
Telephone	-0.02%	0.00%	0.00%	0.00%
Total	0.00%	-0.01%	0.00%	0.00%

A/ Workpaper E-1-2.00
B/ Workpaper E-1-3.00
C/ Workpaper E-1-4.00
D/ Workpaper E-1-5.00
E/ Workpaper E-1-1.01
F/ Workpaper E-1-1.02
G/ Workpaper E-1-1.03
H/ Workpaper E-1-1.04

Bristol Tennessee Essential Services
Plant in Service Allocator Calculation
Third Quarter 2009

E-1-1.01

	April 2009	May 2009	June 2009	QTR Total	QTR Percentage
Electric:					
Gross Plant in Service	\$115,221,599	\$115,867,421	\$116,187,593		
Construction Work in Process	9,512,761	9,971,900	1,615,954		
Retirement Work in Process	144,003	143,808	117,329		
Non Utility Plant	765,480	765,480	250,480		
Net Electric Plant in Service	<u>\$104,799,355</u>	<u>\$104,986,234</u>	<u>\$114,203,830</u>	<u>\$323,989,419</u>	<u>94.36%</u>
Cable & Internet:					
Gross Plant in Service	<u>\$5,295,639</u>	<u>\$5,365,106</u>	<u>\$5,349,763</u>	<u>\$16,010,508</u>	<u>4.66%</u>
Telephone:					
Gross Plant in Service	<u>\$1,118,943</u>	<u>\$1,118,943</u>	<u>\$1,125,866</u>	<u>\$3,363,751</u>	<u>0.98%</u>
Total Plant in Service	<u>\$111,213,937</u>	<u>\$111,470,283</u>	<u>\$120,679,458</u>	<u>\$343,363,678</u>	<u>100.00%</u>

Source: Workpapers E-1-2.00 to 2.12.

ERROR IN COMPANY'S CALCULATION. ASK COMPANY
TO REVIEW AND PROVIDE FORMULA

Bristol Tennessee Essential Services
Plant in Service Allocator Calculation
Fourth Quarter 2009

E-1-1.02

	July 2009	August 2009	September 2009	QTR Total	QTR Percentage
Electric:					
Gross Plant in Service	\$116,961,040	\$117,314,545	\$117,267,552		
Construction Work in Process	2,309,195	2,581,640	2,387,341		
Retirement Work in Process	121,268	127,348	135,518		
Non Utility Plant	250,480	250,480	250,480		
Net Electric Plant in Service	<u>\$114,280,097</u>	<u>\$114,355,076</u>	<u>\$114,494,213</u>	<u>\$343,129,387</u>	<u>94.25%</u>
Cable & Internet:					
Gross Plant in Service	<u>\$5,520,372</u>	<u>\$5,780,846</u>	<u>\$6,186,458</u>	<u>\$17,487,676</u>	<u>4.80%</u>
Telephone:					
Gross Plant in Service	<u>\$1,125,958</u>	<u>\$1,155,216</u>	<u>\$1,155,436</u>	<u>\$3,436,610</u>	<u>0.94%</u>
Total Plant in Service	<u>\$120,926,427</u>	<u>\$121,291,138</u>	<u>\$121,836,108</u>	<u>\$364,053,673</u>	<u>100.00%</u>

Source: Workpapers E-1-3.00 to 3.11.

Bristol Tennessee Essential Services
Plant in Service Allocator Calculation
First Quarter 2010

E-1-1.03

	October 2009	November 2009	December 2009	QTR Total	QTR Percentage
Electric:					
Gross Plant in Service	\$117,617,467	\$118,039,657	\$118,340,266		
Construction Work in Process	2,503,379	2,699,762	2,849,590		
Retirement Work in Process	129,281	129,359	127,589		
Non Utility Plant	250,480	250,480	250,480		
Net Electric Plant in Service	<u>\$114,734,328</u>	<u>\$114,960,056</u>	<u>\$115,112,606</u>	<u>\$344,806,990</u>	<u>93.80%</u>
Cable & Internet:					
Gross Plant in Service	<u>\$6,400,768</u>	<u>\$6,443,093</u>	<u>\$6,476,620</u>	<u>\$19,320,481</u>	<u>5.26%</u>
Telephone:					
Gross Plant in Service	<u>\$1,155,862</u>	<u>\$1,155,862</u>	<u>\$1,155,862</u>	<u>\$3,467,586</u>	<u>0.94%</u>
Total Plant in Service	<u>\$122,290,958</u>	<u>\$122,559,010</u>	<u>\$122,745,088</u>	<u>\$367,595,056</u>	<u>100.00%</u>

Source: Workpapers E-1-4.00 to 4.12.

Bristol Tennessee Essential Services
Plant in Service Allocator Calculation
Second Quarter 2010

E-1-1.04

	January 2010	February 2010	March 2010	QTR Total	QTR Percentage
Electric:					
Gross Plant in Service	\$118,485,744	\$118,672,132	\$118,890,317		
Construction Work in Process	2,990,531	3,186,917	3,351,973		
Retirement Work in Process	128,764	133,183	136,587		
Non Utility Plant	250,480	250,480	250,334		
Net Electric Plant in Service	<u>\$115,115,968</u>	<u>\$115,101,552</u>	<u>\$115,151,423</u>	<u>\$345,368,943</u>	<u>93.71%</u>
Cable & Internet:					
Gross Plant in Service	<u>\$6,562,311</u>	<u>\$6,564,380</u>	<u>\$6,589,114</u>	<u>\$19,715,805</u>	<u>5.35%</u>
Telephone:					
Gross Plant in Service	<u>\$1,159,162</u>	<u>\$1,159,162</u>	<u>\$1,147,552</u>	<u>\$3,465,876</u>	<u>0.94%</u>
Total Plant in Service	<u>\$122,837,441</u>	<u>\$122,825,094</u>	<u>\$122,888,089</u>	<u>\$368,550,624</u>	<u>100.00%</u>

Source: Workpapers E-1-5.00 to 5.12.

Bristol Tennessee Essential Services
Supervisory Allocator
Summary Sheet

J-1-1.00

	3rd QTR 2009	4th QTR 2009	1st QTR 2010	2nd QTR 2010
Company's Calculation:				
Electric	63.35% A/	N/A B/	N/A C/	N/A D/
Cable & Internet	25.13% A/	N/A B/	N/A C/	N/A D/
Telephone	11.52% A/	N/A B/	N/A C/	N/A D/
Total	100.00%	0.00%	0.00%	0.00%
Auditor's Calculations:				
Electric	66.35% E/	66.06% F/	70.16% G/	72.15% H/
Cable & Internet	23.86% E/	22.83% F/	20.97% G/	19.83% H/
Telephone	9.80% E/	11.10% F/	8.87% G/	8.02% H/
Total	100.00%	100.00%	100.00%	100.00%
Difference:				
Electric	-3.00%	N/A	N/A	N/A
Cable & Internet	1.27%	N/A	N/A	N/A
Telephone	1.72%	N/A	N/A	N/A
Total	0.00%	0.00%	0.00%	0.00%

A/ Workpapers J-1-1.01.

B/ Company did not calculate Supervisory Allocator in this period.

C/ Company did not calculate Supervisory Allocator in this period.

D/ Company did not calculate Supervisory Allocator in this period.

E/ Workpaper C-1-1.01

F/ Workpaper C-1-1.02

G/ Workpaper C-1-1.03

H/ Workpaper C-1-1.04

**Bristol Tennessee Essential Services
Vehicles Allocator Calculation
Summary Sheet**

K-1-1.00

	3rd QTR 2009	4th QTR 2009	1st QTR 2010	2nd QTR 2010
Allocation Factors:				
Company's Calculation:				
Electric	78.33% A/	74.56% B/	70.39% C/	65.06% D/
Cable & Internet	14.11% A/	16.51% B/	19.64% C/	22.73% D/
Telephone	7.56% A/	8.94% B/	9.73% C/	12.21% D/
Total	<u>100.00%</u>	<u>100.01%</u>	<u>99.76%</u>	<u>100.00%</u>
Auditor's Calculations:				
Electric	81.11% E/	87.90% F/	83.22% G/	74.76% H/
Cable & Internet	11.70% E/	7.73% F/	10.83% G/	14.84% H/
Telephone	7.19% E/	4.38% F/	5.95% G/	10.41% H/
Total	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>
Difference:				
Electric	-2.78%	-13.34%	-12.83%	-9.70%
Cable & Internet	2.41%	8.78%	8.81%	7.89%
Telephone	0.37%	4.56%	3.78%	1.80%
Total	<u>0.00%</u>	<u>0.01%</u>	<u>-0.24%</u>	<u>0.00%</u>

A/ Company provides no calculation of weighted average allocation factor used; Company allocation factors are a simple average of allocation factors.

B/ Company provides no calculation of weighted average allocation factor used; Company allocation factors are a simple average of allocation factors.

C/ Company provides no calculation of weighted average allocation factor used; Company allocation factors are a simple average of allocation factors.

D/ Company provides no calculation of weighted average allocation factor used; Company allocation factors are a simple average of allocation factors.

E/ Workpaper G-1-1.01

F/ Workpaper G-1-1.02

G/ Workpaper G-1-1.03

H/ Workpaper G-1-1.04

Bristol Tennessee Essential Services
Vehicles Allocator Calculation
Third Quarter 2009

Vehicle Number	Assigned Employee	Allocator	Total Expense	Percentage	Electric	Amount	Percentage	Cable & Internet	Amount	Percentage	Telephone	Amount	Percentage	Total
July 2009:														
16	General Purpose	General	\$263.44 F/	72.20% A/	\$190.21	15.62% A/	\$41.15	15.62% A/	\$32.07	12.18% A/	\$32.07	\$263.44	100.00%	
30	Mike Browder	General	373.45 F/	72.20% A/	269.65	15.62% A/	58.34	15.62% A/	45.47	12.18% A/	29.90	\$373.45	100.00%	
31	Beth Ringley	Supervisory	305.11 F/	66.35% B/	202.43	23.86% B/	72.78	23.86% B/	25.90	9.80% B/	25.90	\$305.11	100.00%	
32	April Eads	Bus Dev Mgr	276.42 F/	75.49% C/	208.68	18.70% C/	54.45	18.70% C/	13.29	4.81% C/	13.29	\$276.42	100.00%	
33	John Williams	Estimate	177.65 F/	75.00% D/	55.99	12.50% D/	9.33	12.50% D/	0.00	0.00% D/	0.00	\$177.65	100.00%	
34	Mike Parker	Estimate	496.04 F/	75.00% D/	0.00	12.50% D/	0.00	12.50% D/	0.00	0.00% D/	0.00	\$496.04	100.00%	
38	John Williams	General	0.00 F/	72.20% A/	0.00	15.62% A/	0.00	15.62% A/	0.00	12.18% A/	0.00	\$0.00	100.00%	
40	Kenneth King	Estimate	0.00 F/	75.00% D/	0.00	12.50% D/	0.00	12.50% D/	0.00	0.00% D/	0.00	\$0.00	100.00%	
42	Clayton Dowell	General	0.00 F/	72.20% A/	0.00	15.62% A/	0.00	15.62% A/	0.00	12.18% A/	0.00	\$0.00	100.00%	
43	Steve Keesling	General	728.63 F/	98.61% D/	725.79	0.39% D/	2.84	0.39% D/	0.00	0.00% D/	0.00	\$728.63	100.00%	
44	Lonnice Lockner	Estimate	0.00 F/	75.00% D/	0.00	12.50% D/	0.00	12.50% D/	0.00	0.00% D/	0.00	\$0.00	100.00%	
49	Jesse Adams	General	0.00 F/	72.20% A/	0.00	15.62% A/	0.00	15.62% A/	0.00	12.18% A/	0.00	\$0.00	100.00%	
70	General Purpose	General	\$2,021.70	81.75%	\$1,552.74	11.82%	\$238.90	6.43%	\$130.06	100.00%	\$2,021.70	\$2,021.70	100.00%	
Total			\$636.89		\$459.86		\$99.49		\$77.54		\$636.89			
	Total General		305.11		202.43		72.78		25.90		305.11			
	Total Supervisory		276.42		208.68		54.45		13.29		276.42			
	Total Bus. Dev. Mgr.		803.28		781.78		12.17		9.33		803.28			
	Total Estimate		0.00		0.00		0.00		0.00		0.00			
	Total Other		\$2,021.70		\$1,552.74		\$238.90		\$130.06		\$2,021.70			

August 2009:														
16	General Purpose	General	\$0.00 F/	72.20% A/	\$0.00	15.62% A/	\$0.00	12.18% A/	\$0.00	100.00%	\$0.00	100.00%		
30	Mike Browder	General	32.48 F/	72.20% A/	23.45	15.62% A/	5.07	12.18% A/	3.95	100.00%	\$32.48	100.00%		
31	Beth Ringley	Supervisory	191.63 F/	66.35% B/	127.14	23.86% B/	45.71	9.80% B/	18.78	100.00%	\$191.63	100.00%		
32	Bus Dev Mgr	Supervisory	144.64 F/	75.49% C/	109.19	19.70% C/	28.49	4.81% C/	6.95	100.00%	\$144.64	100.00%		
34	Mike Parker	Estimate	177.65 F/	75.00% D/	133.24	12.50% D/	22.21	12.50% D/	22.21	100.00%	\$177.65	100.00%		
38	John Williams	Estimate	0.00 F/	75.00% D/	0.00	12.50% D/	0.00	12.50% D/	0.00	100.00%	\$0.00	100.00%		
40	Kenneth King	General	656.97 F/	72.20% A/	474.36	15.62% A/	102.63	12.18% A/	78.99	100.00%	\$656.97	100.00%		
42	Clayton Dowell	Estimate	0.00 F/	75.00% D/	0.00	12.50% D/	0.00	12.50% D/	0.00	100.00%	\$0.00	100.00%		
43	Steve Keesling	General	185.27 F/	72.20% A/	133.77	15.62% A/	28.94	12.18% A/	22.56	100.00%	\$185.27	100.00%		
44	Lonnice Lockner	Estimate	759.18 F/	98.61% D/	756.22	0.39% D/	2.96	0.00% D/	0.00	100.00%	\$759.18	100.00%		
49	Jesse Adams	Estimate	0.00 F/	75.00% D/	0.00	12.50% D/	0.00	12.50% D/	0.00	100.00%	\$0.00	100.00%		
70	General Purpose	General	0.00 F/	72.20% A/	0.00	15.62% A/	0.00	12.18% A/	0.00	100.00%	\$0.00	100.00%		
Total			\$2,147.82	81.82%	\$1,757.37	10.99%	\$236.01	7.19%	\$154.44	100.00%	\$2,147.82	100.00%		
	Total General		\$874.72		\$631.58		\$136.64		\$106.50		\$874.72			
	Total Supervisory		191.63		127.14		45.71		18.78		191.63			
	Total Bus. Dev. Mgr.		144.64		109.19		28.49		6.95		144.64			
	Total Estimate		936.83		889.46		25.17		22.21		936.83			
	Total Other		0.00		0.00		0.00		0.00		0.00			
	Total		\$2,147.82		\$1,757.37		\$236.01		\$154.44		\$2,147.82			

September 2009:												
16	General Purpose	General	\$135.06 F/	72.20% A/	\$97.52	15.62% A/	\$21.10	12.18% A/	\$16.44	100.00%	\$135.06	100.00%
30	Mike Browder	General	425.39 F/	72.20% A/	307.15	15.62% A/	66.45	12.18% A/	51.79	100.00%	\$425.39	100.00%
31	Beth Ringley	Supervisory	375.92 F/	66.35% B/	249.41	23.86% B/	89.68	9.80% B/	36.84	100.00%	\$375.92	100.00%
32	April Eads	Bus Dev. Mgr	195.25 F/	75.49% C/	147.40	19.70% C/	38.46	4.81% C/	9.39	100.00%	\$195.25	100.00%
34	Mike Parker	Estimate	496.04 F/	75.00% D/	372.03	12.50% D/	62.01	12.50% D/	62.01	100.00%	\$496.04	100.00%
38	John Williams	Estimate	0.00 F/	75.00% D/	0.00	12.50% D/	0.00	12.50% D/	0.00	100.00%	\$0.00	100.00%
40	Kenneth King	General	0.00 F/	72.20% A/	0.00	15.62% A/	0.00	12.18% A/	0.00	100.00%	\$0.00	100.00%
42	Clayton Dowell	Estimate	0.00 F/	75.00% D/	0.00	12.50% D/	0.00	12.50% D/	0.00	100.00%	\$0.00	100.00%
43	Steve Keesling	General	700.39 F/	99.61% D/	697.66	0.39% D/	2.73	0.00% D/	0.00	100.00%	\$700.39	100.00%
44	Lonnice Lockner	Estimate	0.00 F/	75.00% D/	0.00	12.50% D/	0.00	12.50% D/	0.00	100.00%	\$0.00	100.00%
49	Jesse Adams	General	125.37 F/	72.20% A/	90.52	15.62% A/	19.58	12.18% A/	15.26	100.00%	\$125.37	100.00%
70	General Purpose	General	\$2,453.42	79.96%	\$1,961.69	12.23%	\$300.01	7.81%	\$191.73	100.00%	\$2,453.42	100.00%
Total			\$685.82		\$495.19		\$107.13		\$685.82		\$685.82	
	Total General		375.92		249.41		89.68		36.84		375.92	
	Total Supervisory		195.25		147.40		38.46		9.39		195.25	
	Total Bus. Dev. Mgr.		1,196.43		1,059.69		62.01		62.01		1,196.43	
	Total Estimate		0.00		0.00		0.00		0.00		0.00	
	Total Other		\$2,453.42		\$1,961.69		\$300.01		\$191.73		\$2,453.42	
	Total		\$6,622.94		\$5,371.80		\$774.92		\$476.22		\$6,622.94	
	Quarterly Total/Average – Vehicle Allocator			81.11%		11.70%		7.19%		100.00%		100.00%

A/ General Allocator, Worksheet A-1-1.00.
B/ Supervisor Allocator, Worksheet B-1-1.01.
C/ Business Development Manager Allocator, Worksheet C-1-1.01.
D/ Estimate Allocator, Worksheet D-1-1.00.
E/ Estimate Allocator, Worksheet E-1-1.00.
F/ Vehicle Expense Worksheet F-2-1.00.

Bristol Tennessee Essential Services
Services Allocator Calculation
Third Quarter 2009

B-1-1.01

	April 2009	May 2009	June 2009	QTR Total	QTR Percentage
Electric	33,018	33,051	32,972	99,041	61.52%
Cable & Internet:					
All Services - Cable	3,746	3,816	3,966		
All Services - Internet	3,746	3,816	3,966		
Cable & Internet Only - Cable	1,814	1,840	1,866		
Cable & Internet Only - Internet	1,814	1,840	1,866		
Cable & Phone Only - Cable	1,194	1,215	1,222		
Cable Only	1,414	1,463	1,487		
Internet & Phone Only - Internet	368	384	387		
Internet Only	563	595	603		
Other (Bulk Apartments)	-1	-1	-1		
Other (Bulk Apartment Units)	68	68	68		
Total	14,726	15,036	15,430	45,192	28.07%
Telephone:					
All Services - Telephone	3,746	3,816	3,966		
Cable & Phone Only - Telephone	1,194	1,215	1,222		
Internet & Phone Only - Telephone	368	384	387		
Phone Only	149	155	150		
Total	5,457	5,570	5,725	16,752	10.41%
Total Services	53,201	53,657	54,127	160,985	100.00%

Bristol Tennessee Essential Services
Services Allocator Calculation
Fourth Quarter 2009

B-1-1.02

	July 2009	August 2009	September 2009	QTR Total	QTR Percentage
Electric	33,080	33,008	33,045	99,133	59.87%
Cable & Internet:					
All Services - Cable	4,088	4,187	4,321		
All Services - Internet	4,088	4,187	4,321		
Cable & Internet Only - Cable	1,893	1,945	1,954		
Cable & Internet Only - Internet	1,893	1,945	1,954		
Cable & Phone Only - Cable	1,237	1,248	1,265		
Cable Only	1,500	1,493	1,518		
Internet & Phone Only - Internet	400	417	423		
Internet Only	611	642	658		
Other (Bulk Apartments)	-1	-1	-1		
Other (Bulk Apartment Units)	68	68	68		
Total	15,777	16,131	16,481	48,389	29.22%
Telephone:					
All Services - Telephone	4,088	4,187	4,321		
Cable & Phone Only - Telephone	1,237	1,248	1,265		
Internet & Phone Only - Telephone	400	417	423		
Phone Only	156	154	158		
Total	5,881	6,006	6,167	18,054	10.90%
Total Services	54,738	55,145	55,693	165,576	100.00%

Bristol Tennessee Essential Services
Services Allocator Calculation
First Quarter 2010

B-1-1.03

	October 2009	November 2009	December 2009	QTR Total	QTR Percentage
Electric	33,059	32,997	33,005	99,061	58.65%
Cable & Internet:					
All Services - Cable	4,375	4,472	4,583		
All Services - Internet	4,375	4,472	4,583		
Cable & Internet Only - Cable	1,972	1,997	2,021		
Cable & Internet Only - Internet	1,972	1,997	2,021		
Cable & Phone Only - Cable	1,267	1,266	1,275		
Cable Only	1,547	1,530	1,534		
Internet & Phone Only - Internet	429	429	435		
Internet Only	670	689	694		
Other (Bulk Apartments)	-1	-1	-1		
Other (Bulk Apartment Units)	68	68	68		
Total	16,674	16,919	17,213	50,806	30.08%
Telephone:					
All Services - Telephone	4,375	4,472	4,583		
Cable & Phone Only - Telephone	1,267	1,266	1,275		
Internet & Phone Only - Telephone	429	429	435		
Phone Only	163	161	167		
Total	6,234	6,328	6,460	19,022	11.26%
Total Services	55,967	56,244	56,678	168,889	100.00%

	January 2010	February 2010	March 2010	QTR Total	QTR Percentage
Electric	32,959	32,992	33,148	99,099	57.46%
Cable & Internet:					
All Services - Cable	4,687	4,797	4,887		
All Services - Internet	4,687	4,797	4,887		
Cable & Internet Only - Cable	2,038	2,062	2,093		
Cable & Internet Only - Internet	2,038	2,062	2,093		
Cable & Phone Only - Cable	1,267	1,281	1,294		
Cable Only	1,548	1,553	1,552		
Internet & Phone Only - Internet	436	434	447		
Internet Only	718	734	746		
Other (Bulk Apartments)	-1	-1	-1		
Other (Bulk Apartment Units)	68	68	68		
Total	17,486	17,787	18,066	53,339	30.93%
Telephone:					
All Services - Telephone	4,687	4,797	4,887		
Cable & Phone Only - Telephone	1,267	1,281	1,294		
Internet & Phone Only - Telephone	436	434	447		
Phone Only	170	167	165		
Total	6,560	6,679	6,793	20,032	11.61%
Total Services	57,005	57,458	58,007	172,470	100.00%

Company used 180 units instead of 68. Find out why. Also get a definite source for Bulk Apartment units.

Bristol Tennessee Essential Services
Adjusting Entry Summary
From July 2007 through June 2008

Z-1-1.00

	<u>Administrative & General</u>	<u>Labor</u>	<u>Vehicle</u>	<u>Total Amount</u>
Cable & Internet	-\$28,358 A/	\$9,796 B/	-\$2,789 C/	-\$21,351
Telephone	<u>-10,166 A/</u>	<u>-2,582 B/</u>	<u>-884 C/</u>	<u>-13,632</u>
Total	<u>-\$38,524</u>	<u>\$7,215</u>	<u>-\$3,674</u>	<u>-\$34,983</u>

A/ WHN Workpaper Z-2-1.00

B/ WHN Workpaper Z-3-1.00

C/ WHN Workpaper Z-4-1.00

Bristol Tennessee Essential Services
A&G Expense Adjusting Entry
For the 12 Months Ended June 30, 2010

Z-2-1.00

	Per Company Books			A/
	<u>Cable & Internet</u>	<u>Telephone</u>	<u>Total</u>	
July 2009	\$25,862.60	\$11,962.06	\$37,824.66	
August	22,440.16	10,260.87	32,701.03	
September	30,026.62	13,799.19	43,825.81	
October	33,651.40	14,849.10	48,500.50	
November	27,017.11	11,761.75	38,778.86	
December	28,736.17	12,785.19	41,521.36	
January 2010	40,844.98	16,821.90	57,666.88	
February	33,503.09	13,922.26	47,425.35	
March	31,776.79	13,336.19	45,112.98	
April	33,750.68	14,190.74	47,941.42	
May	-2,863.35	3,684.52	821.17	
June	47,165.62	19,553.92	66,719.54	
Total	<u>\$351,911.87</u>	<u>\$156,927.69</u>	<u>\$508,839.56</u>	

	Per Audit Calculation			B/
	<u>Cable & Internet</u>	<u>Telephone</u>	<u>Total</u>	
July 2009	\$23,256.84	\$11,156.77	\$34,413.61	
August	21,247.26	10,150.28	31,397.54	
September	27,804.20	13,373.90	41,178.10	
October	26,005.33	12,455.44	38,460.78	
November	23,179.65	10,701.14	33,880.79	
December	24,589.66	11,661.76	36,251.42	
January 2010	36,652.04	15,328.13	51,980.16	
February	24,935.87	10,736.34	35,672.21	
March	24,893.48	10,831.56	35,725.04	
April	27,762.76	12,325.95	40,088.71	
May	30,375.95	13,627.92	44,003.87	
June	32,850.54	14,412.87	47,263.41	
Total	<u>\$323,553.57</u>	<u>\$146,762.06</u>	<u>\$470,315.63</u>	

	Adjusting Entry		
	<u>Cable & Internet</u>	<u>Telephone</u>	<u>Total</u>
July 2009	-\$2,605.76	-\$805.29	-\$3,411.05
August	-1,192.90	-110.59	-1,303.49
September	-2,222.42	-425.29	-2,647.71
October	-7,646.07	-2,393.66	-10,039.72
November	-3,837.46	-1,060.61	-4,898.07
December	-4,146.51	-1,123.43	-5,269.94
January 2010	-4,192.94	-1,493.77	-5,686.72
February	-8,567.22	-3,185.92	-11,753.14
March	-6,883.31	-2,504.63	-9,387.94
April	-5,987.92	-1,864.79	-7,852.71
May	33,239.30	9,943.40	43,182.70
June	-14,315.08	-5,141.05	-19,456.13
Total	<u>-\$28,358.30</u>	<u>-\$10,165.63</u>	<u>-\$38,523.93</u>

A/ WHN Workpaper Z-2-1.01

B/ WHN Workpaper Z-2-1.02

Bristol Tennessee Essential Services
BTES Calculation of A&G Cable/Telephone Journal Entries
For the 12 Months Ended June 30, 2010

Z-2-1.01

	General Allocator	Empl Hours Allocator	Services Allocator	Plant Allocator	Subtotal	Adjustments	Total
July 2009							
Cable & Internet	\$5,935.34	\$9,994.68	\$9,661.75	\$270.83	\$25,862.60	\$0.00	\$25,862.60
Telephone	3,441.48	4,880.30	3,583.14	57.14	11,962.06	0.00	11,962.06
Total	\$9,376.82	\$14,874.98	\$13,244.89	\$327.97	\$37,824.66	\$0.00	\$37,824.66
August							
Cable & Internet	\$5,768.58	\$6,613.11	\$9,787.64	\$270.83	\$22,440.16	\$0.00	\$22,440.16
Telephone	3,344.79	3,229.11	3,629.83	57.14	10,260.87	0.00	10,260.87
Total	\$9,113.37	\$9,842.22	\$13,417.47	\$327.97	\$32,701.03	\$0.00	\$32,701.03
September							
Cable & Internet	\$7,314.08	\$10,035.22	\$12,406.49	\$270.83	\$30,026.62	\$0.00	\$30,026.62
Telephone	4,240.91	4,900.09	4,601.05	57.14	13,799.19	0.00	13,799.19
Total	\$11,554.99	\$14,935.31	\$17,007.54	\$327.97	\$43,825.81	\$0.00	\$43,825.81
October							
Cable & Internet	\$14,031.86	\$8,135.22	\$11,198.61	\$285.71	\$33,651.40	\$0.00	\$33,651.40
Telephone	6,477.63	4,138.08	4,177.44	55.95	14,849.10	0.00	14,849.10
Total	\$20,509.49	\$12,273.30	\$15,376.05	\$341.66	\$48,500.50	\$0.00	\$48,500.50
November							
Cable & Internet	\$6,514.92	\$8,529.59	\$11,686.89	\$285.71	\$27,017.11	\$0.00	\$27,017.11
Telephone	3,007.53	4,338.68	4,359.59	55.95	11,761.75	0.00	11,761.75
Total	\$9,522.45	\$12,868.27	\$16,046.48	\$341.66	\$38,778.86	\$0.00	\$38,778.86
December							
Cable & Internet	\$6,337.08	\$11,463.57	\$10,649.81	\$285.71	\$28,736.17	\$0.00	\$28,736.17
Telephone	2,925.43	5,831.09	3,972.72	55.95	12,785.19	0.00	12,785.19
Total	\$9,262.51	\$17,294.66	\$14,622.53	\$341.66	\$41,521.36	\$0.00	\$41,521.36
January 2010							
Cable & Internet	\$6,530.04	\$15,082.42	\$18,919.43	\$313.09	\$40,844.98	\$0.00	\$40,844.98
Telephone	2,731.42	6,952.32	7,082.21	55.95	16,821.90	0.00	16,821.90
Total	\$9,261.46	\$22,034.74	\$26,001.64	\$369.04	\$57,666.88	\$0.00	\$57,666.88
February							
Cable & Internet	\$6,216.09	\$13,494.99	\$13,478.92	\$313.09	\$33,503.09	\$0.00	\$33,503.09
Telephone	2,600.10	6,220.58	5,045.63	55.95	13,922.26	0.00	13,922.26
Total	\$8,816.19	\$19,715.57	\$18,524.55	\$369.04	\$47,425.35	\$0.00	\$47,425.35
March							
Cable & Internet	\$6,579.96	14,004.50	10,879.24	313.09	31,776.79	0.00	31,776.79
Telephone	2,752.31	6,455.45	4,072.48	55.95	13,336.19	0.00	13,336.19
Total	\$9,332.27	\$20,459.95	\$14,951.72	\$369.04	\$45,112.98	\$0.00	\$45,112.98
April							
Cable & Internet	\$7,860.63	\$11,676.48	\$13,895.12	\$318.45	\$33,750.68	\$0.00	\$33,750.68
Telephone	3,873.81	5,076.03	5,184.95	55.95	14,190.74	0.00	14,190.74
Total	\$11,734.44	\$16,752.51	\$19,080.07	\$374.40	\$47,941.42	\$0.00	\$47,941.42
May							
Cable & Internet	\$8,126.43	\$15,679.40	\$13,391.41	\$318.45	\$37,515.69	-\$40,379.04	-\$2,863.35
Telephone	4,004.81	6,807.34	4,996.99	55.95	15,865.09	-12,180.57	3,684.52
Total	\$12,131.24	\$22,486.74	\$18,388.40	\$374.40	\$53,380.78	-\$52,559.61	\$821.17
June							
Cable & Internet	\$7,546.76	\$14,847.26	\$12,672.76	\$318.45	\$35,385.23	\$11,780.39	\$47,165.62
Telephone	3,719.14	6,447.43	4,728.82	55.95	14,951.34	4,602.58	19,553.92
Total	\$11,265.90	\$21,294.69	\$17,401.58	\$374.40	\$50,336.57	\$16,382.97	\$66,719.54
Audit Period Total							
Cable & Internet	\$88,761.77	\$139,556.44	\$148,628.07	\$3,564.24	\$380,510.52	-\$28,598.65	\$351,911.87
Telephone	43,119.36	65,276.50	55,434.85	674.97	164,505.68	-7,577.99	156,927.69
Total	\$131,881.13	\$204,832.94	\$204,062.92	\$4,239.21	\$545,016.20	-\$36,176.64	\$508,839.56

Source: WHN Workpapers Z-5-1.00 to Z-5-4.00.

Bristol Tennessee Essential Services
WHN Calculation of A&G Cable/Telephone Journal Entries
For the 12 Months Ended June 30, 2010

Z-2-1.02

Item ID	R/Acct	Acct	Title	Jul 09	Aug 09	Sep 09	Oct 09	Nov 09	Dec 09	Jan 10	Feb 10	Mar 10	Apr 10	May 10	Jun 10	Total
Misc 00	926.7	123.1	General Allocator Cable Isp	\$4,145.64	\$4,011.15	\$5,085.30	\$5,867.95	\$2,719.94	\$2,639.84	\$2,868.44	\$2,723.97	\$2,881.01	\$4,348.49	\$4,682.25	\$4,349.55	\$46,323.54
Misc 00	228.65	921.65	General Allocator Cable Isp	4,145.64	4,011.15	5,085.30	5,867.95	2,719.94	2,639.84	2,868.44	2,723.97	2,881.01	4,348.49	4,682.25	4,349.55	46,323.54
Misc 00	228.75	921.75	General Allocator Telephone	3,231.15	3,126.33	3,963.53	3,661.75	1,697.31	1,647.33	1,406.05	1,335.24	1,412.21	2,842.91	3,061.12	2,843.61	30,228.53
Misc 00	926.7	123.11	General Allocator Telephone	3,231.15	3,126.33	3,963.53	3,661.75	1,697.31	1,647.33	1,406.05	1,335.24	1,412.21	2,842.91	3,061.12	2,843.61	30,228.53
Misc 00	926.7	123.1	Employee Hours Cable Isp	8,580.65	6,579.67	9,984.47	7,378.77	7,877.01	10,397.64	11,620.18	9,978.80	10,789.71	9,198.59	11,979.55	11,346.26	115,711.29
Misc 00	228.65	921.65	Employee Hours Cable Isp	8,580.65	6,579.67	9,984.47	7,378.77	7,877.01	10,397.64	11,620.18	9,978.80	10,789.71	9,198.59	11,979.55	11,346.26	115,711.29
Misc 00	228.75	921.75	Employee Hours Telephone	4,066.67	3,118.34	4,731.99	4,083.93	4,359.70	5,754.79	5,684.97	4,881.95	5,278.68	4,207.81	5,479.93	5,190.23	56,839.00
Misc 00	926.7	123.11	Employee Hours Telephone	4,066.67	3,118.34	4,731.99	4,083.93	4,359.70	5,754.79	5,684.97	4,881.95	5,278.68	4,207.81	5,479.93	5,190.23	56,839.00
Misc 00	926.7	123.1	Services Cable Isp	10,253.00	10,378.90	12,463.60	12,472.68	12,296.77	11,266.25	21,850.57	11,920.25	10,909.92	13,897.26	13,395.72	16,836.31	157,941.25
Misc 00	228.65	921.65	Services Cable Isp	10,253.00	10,378.90	12,463.60	12,472.68	12,296.77	11,266.25	21,850.57	11,920.25	10,909.92	13,897.26	13,395.72	16,836.31	157,941.25
Misc 00	228.75	921.75	Services Telephone	3,800.63	3,847.30	4,520.07	4,653.58	4,587.94	4,203.45	8,180.95	4,463.00	4,084.72	5,219.26	5,030.90	6,323.05	59,014.86
Misc 00	926.7	123.11	Services Telephone	3,800.63	3,847.30	4,520.07	4,653.58	4,587.94	4,203.45	8,180.95	4,463.00	4,084.72	5,219.26	5,030.90	6,323.05	59,014.86
Misc 00	926.7	123.1	Plant in Service Cable Isp	277.54	277.54	270.83	285.92	285.92	285.92	312.85	312.85	312.85	318.42	318.42	318.42	3,577.49
Misc 00	228.65	921.65	Plant in Service Cable Isp	277.54	277.54	270.83	285.92	285.92	285.92	312.85	312.85	312.85	318.42	318.42	318.42	3,577.49
Misc 00	228.75	921.75	Plant in Service Telephone	58.31	58.31	58.31	56.19	56.19	56.19	56.15	56.15	55.95	55.98	55.98	55.98	679.67
Misc 00	926.7	123.11	Plant in Service Telephone	58.31	58.31	58.31	56.19	56.19	56.19	56.15	56.15	55.95	55.98	55.98	55.98	679.67
Total Cable/Internet				\$23,256.84	\$21,247.26	\$27,804.20	\$26,005.33	\$23,179.65	\$24,589.66	\$36,652.04	\$24,935.87	\$24,893.48	\$27,762.76	\$30,375.95	\$32,850.54	\$323,553.57
Total Telephone				\$11,156.77	\$10,150.28	\$13,373.90	\$12,855.44	\$10,701.14	\$11,661.76	\$15,328.13	\$10,736.34	\$10,831.56	\$12,325.95	\$13,627.92	\$14,412.87	\$146,762.06
Grand Total				\$34,413.61	\$31,397.54	\$41,178.10	\$38,860.78	\$33,880.79	\$36,251.42	\$51,980.16	\$35,672.21	\$35,725.04	\$40,088.71	\$44,003.87	\$47,263.41	\$470,315.63

Source: WHN Workpapers R-1-1.00 to R-12-1.00

**Bristol Tennessee Essential Services
Labor Expense Adjusting Entry
For the 12 Months Ended June 30, 2010**

Z-3-1.00

	Per Company Books			A/
	Cable & Internet	Telephone	Total	
July 2009	\$37,293.37	\$20,465.05	\$57,758.42	
August	36,726.45	20,261.26	56,987.71	
September	36,332.18	20,057.65	56,389.83	
October	36,833.23	18,309.56	55,142.79	
November	37,019.99	18,351.78	55,371.77	
December	39,460.20	19,371.32	58,831.52	
January 2010	52,205.05	23,692.60	75,897.65	
February	52,113.78	23,802.02	75,915.80	
March	52,803.46	24,054.04	76,857.50	
April	58,634.31	29,654.91	88,289.22	
May	-95,957.32	-14,712.26	-110,669.58	
June	41,220.20	25,293.47	66,513.67	
Total	\$384,684.90	\$228,601.40	\$613,286.30	

	Per Audit Calculation			B/
	Cable & Internet	Telephone	Total	
July 2009	\$30,734.45	\$19,335.58	\$50,070.02	
August	31,757.13	19,726.12	51,483.25	
September	31,233.86	19,583.92	50,817.78	
October	25,243.87	14,241.69	39,485.56	
November	25,618.96	14,367.49	39,986.45	
December	26,842.32	14,953.42	41,795.74	
January 2010	33,167.48	16,818.90	49,986.38	
February	33,072.53	16,923.73	49,996.25	
March	32,627.65	16,760.41	49,388.06	
April	40,425.01	23,890.72	64,315.73	
May	41,031.65	24,283.49	65,315.14	
June	42,726.43	25,134.27	67,860.70	
Total	\$394,481.34	\$226,019.72	\$620,501.06	

	Adjusting Entry		
	Cable & Internet	Telephone	Total
July 2009	-\$6,558.92	-\$1,129.47	-\$7,688.40
August	-4,969.32	-535.14	-5,504.46
September	-5,098.32	-473.73	-5,572.05
October	-11,589.36	-4,067.87	-15,657.23
November	-11,401.03	-3,984.29	-15,385.32
December	-12,617.88	-4,417.90	-17,035.78
January 2010	-19,037.57	-6,873.70	-25,911.27
February	-19,041.25	-6,878.29	-25,919.55
March	-20,175.81	-7,293.63	-27,469.44
April	-18,209.30	-5,764.19	-23,973.49
May	136,988.97	38,995.75	175,984.72
June	1,506.23	-159.20	1,347.03
Total	\$9,796.44	-\$2,581.68	\$7,214.76

A/ WHN Workpaper Z-3-1.01

B/ WHN Workpaper Z-3-1.02

Bristol Tennessee Essential Services
BTES Calculation of Labor Cable/Telephone Journal Entries
For the 12 Months Ended June 30, 2010

Z-3-1.01

	Customer Service	Administrative & General	A&G Board Costs	Subtotal	Adjustments	Total
July 2009						
Cable & Internet	\$15,298.50	\$21,773.77	\$221.10	\$37,293.37	\$0.00	\$37,293.37
Telephone	7,749.53	12,587.32	128.20	20,465.05	0.00	20,465.05
Total	\$23,048.03	\$34,361.09	\$349.30	\$57,758.42	\$0.00	\$57,758.42
August						
Cable & Internet	\$14,697.08	\$21,808.27	\$221.10	\$36,726.45	\$0.00	\$36,726.45
Telephone	7,525.75	12,607.31	128.20	20,261.26	0.00	20,261.26
Total	\$22,222.83	\$34,415.58	\$349.30	\$56,987.71	\$0.00	\$56,987.71
September						
Cable & Internet	\$13,747.36	\$22,363.72	\$221.10	\$36,332.18	\$0.00	\$36,332.18
Telephone	7,047.49	12,881.96	128.20	20,057.65	0.00	20,057.65
Total	\$20,794.85	\$35,245.68	\$349.30	\$56,389.83	\$0.00	\$56,389.83
October						
Cable & Internet	\$12,879.29	\$23,720.64	\$233.30	\$36,833.23	\$0.00	\$36,833.23
Telephone	6,567.85	11,613.51	128.20	18,309.56	0.00	18,309.56
Total	\$19,447.14	\$35,334.15	\$361.50	\$55,142.79	\$0.00	\$55,142.79
November						
Cable & Internet	\$13,065.01	\$23,721.68	\$233.30	\$37,019.99	\$0.00	\$37,019.99
Telephone	6,637.31	11,586.27	128.20	18,351.78	0.00	18,351.78
Total	\$19,702.32	\$35,307.95	\$361.50	\$55,371.77	\$0.00	\$55,371.77
December						
Cable & Internet	\$14,284.90	\$24,942.00	\$233.30	\$39,460.20	\$0.00	\$39,460.20
Telephone	7,093.50	12,149.62	128.20	19,371.32	0.00	19,371.32
Total	\$21,378.40	\$37,091.62	\$361.50	\$58,831.52	\$0.00	\$58,831.52
January 2010						
Cable & Internet	\$14,641.23	\$37,337.42	\$226.40	\$52,205.05	\$0.00	\$52,205.05
Telephone	7,110.85	16,487.05	94.70	23,692.60	0.00	23,692.60
Total	\$21,752.08	\$53,824.47	\$321.10	\$75,897.65	\$0.00	\$75,897.65
February						
Cable & Internet	\$14,317.00	\$37,570.38	\$226.40	\$52,113.78	\$0.00	\$52,113.78
Telephone	6,992.03	16,715.29	94.70	23,802.02	0.00	23,802.02
Total	\$21,309.03	\$54,285.67	\$321.10	\$75,915.80	\$0.00	\$75,915.80
March						
Cable & Internet	\$14,941.47	\$37,635.59	\$226.40	\$52,803.46	0.00	\$52,803.46
Telephone	7,216.78	16,742.56	94.70	24,054.04	0.00	24,054.04
Total	\$22,158.25	\$54,378.15	\$321.10	\$76,857.50	\$0.00	\$76,857.50
April						
Cable & Internet	\$14,186.19	\$44,176.82	\$271.30	\$58,634.31	\$0.00	\$58,634.31
Telephone	7,116.38	22,404.83	133.70	29,654.91	0.00	29,654.91
Total	\$21,302.57	\$66,581.65	\$405.00	\$88,289.22	\$0.00	\$88,289.22
May						
Cable & Internet	\$14,474.86	\$25,839.84	\$134.50	\$40,449.20	-\$136,406.52	-\$95,957.32
Telephone	7,207.74	16,993.42	92.60	24,293.76	-39,006.02	-14,712.26
Total	\$21,682.60	\$42,833.26	\$227.10	\$64,742.96	-\$175,412.54	-\$110,669.58
June						
Cable & Internet	\$15,138.40	\$25,947.30	\$134.50	\$41,220.20	\$0.00	\$41,220.20
Telephone	7,456.47	17,744.40	92.60	25,293.47	0.00	25,293.47
Total	\$22,594.87	\$43,691.70	\$227.10	\$66,513.67	\$0.00	\$66,513.67
Audit Period Total						
Cable & Internet	\$171,671.29	\$346,837.43	\$2,582.70	\$521,091.42	-\$136,406.52	\$384,684.90
Telephone	85,721.68	180,513.54	1,372.20	267,607.42	-39,006.02	228,601.40
Total	\$257,392.97	\$527,350.97	\$3,954.90	\$788,698.84	-\$175,412.54	\$613,286.30

Source: WHN Workpapers Z-5-1.00 to Z-5-4.00.

Bristol Tennessee Essential Services
WHN Calculation of Cable/Telephone Labor Expense
For the 12 Months Ended June 30, 2010

Z-3-1.02

	WHN Calculation		
	Cable & Internet	Telephone	Total
July 2009	\$30,734.45	\$19,335.58	\$50,070.02
August	31,757.13	19,726.12	51,483.25
September	31,233.86	19,583.92	50,817.78
October	25,243.87	14,241.69	39,485.56
November	25,618.96	14,367.49	39,986.45
December	26,842.32	14,953.42	41,795.74
January 2010	33,167.48	16,818.90	49,986.38
February	33,072.53	16,923.73	49,996.25
March	32,627.65	16,760.41	49,388.06
April	40,425.01	23,890.72	64,315.73
May	41,031.65	24,283.49	65,315.14
June	42,726.43	25,134.27	67,860.70
Total	\$394,481.34	\$226,019.72	\$620,501.06

Source: WHN Workpapers S-1-1.00.

Bristol Tennessee Essential Services
Vehicle Expense Adjusting Entry
For the 12 Months Ended June 30, 2010

Z-4-1.00

	Per Company Books			A/
	Cable & Internet	Telephone	Total	
July 2009	\$303.79	\$112.29	\$416.08	
August	127.84	73.86	201.70	
September	323.72	172.40	496.12	
October	495.05	221.46	716.51	
November	412.23	186.16	598.39	
December	336.22	157.65	493.87	
January 2010	1,423.13	637.76	2,060.89	
February	983.43	445.81	1,429.24	
March	1,241.12	588.24	1,829.36	
April	1,074.82	589.17	1,663.99	
May	650.49	469.58	1,120.07	
June	1,100.36	780.12	1,880.48	
Total	\$8,472.20	\$4,434.50	\$12,906.70	

	Per Audit Calculation			B/
	Cable & Internet	Telephone	Total	
July 2009	\$238.90	\$130.06	\$368.96	
August	236.01	154.44	390.45	
September	300.01	191.73	491.73	
October	265.05	142.58	407.63	
November	208.30	116.22	324.51	
December	163.39	102.09	265.49	
January 2010	694.31	372.90	1,067.21	
February	507.01	271.55	778.56	
March	654.73	374.87	1,029.61	
April	674.88	474.71	1,149.59	
May	706.11	491.53	1,197.63	
June	1,034.37	727.40	1,761.77	
Total	\$5,683.07	\$3,550.07	\$9,233.14	

	Adjusting Entry		
	Cable & Internet	Telephone	Total
July 2009	-\$64.89	\$17.77	-\$47.12
August	108.17	80.58	188.75
September	-23.71	19.33	-4.39
October	-230.00	-78.88	-308.88
November	-203.93	-69.94	-273.88
December	-172.83	-55.56	-228.38
January 2010	-728.82	-264.86	-993.68
February	-476.42	-174.26	-650.68
March	-586.39	-213.37	-799.75
April	-399.94	-114.46	-514.40
May	55.62	21.95	77.56
June	-65.99	-52.72	-118.71
Total	-\$2,789.13	-\$884.43	-\$3,673.56

A/ WHN Workpaper Z-4-1.01

B/ WHN Workpaper Z-4-1.02

Bristol Tennessee Essential Services
BTES Calculation of Vehicle Cable/Telephone Journal Entries
For the 12 Months Ended June 30, 2010

Z-4-1.01

	Customer Service	Administrative & General	Subtotal	Adjustments	Total
July 2009					
Cable & Internet	\$78.99	\$224.80	\$303.79	\$0.00	\$303.79
Telephone	38.04	74.25	112.29	0.00	112.29
Total	\$117.03	\$299.05	\$416.08	\$0.00	\$416.08
August					
Cable & Internet	\$67.46	\$60.38	\$127.84	\$0.00	\$127.84
Telephone	40.97	32.89	73.86	0.00	73.86
Total	\$108.43	\$93.27	\$201.70	\$0.00	\$201.70
September					
Cable & Internet	\$147.83	\$175.89	\$323.72	\$0.00	\$323.72
Telephone	97.38	75.02	172.40	0.00	172.40
Total	\$245.21	\$250.91	\$496.12	\$0.00	\$496.12
October					
Cable & Internet	\$18.19	\$476.86	\$495.05	\$0.00	\$495.05
Telephone	18.19	203.27	221.46	0.00	221.46
Total	\$36.38	\$680.13	\$716.51	\$0.00	\$716.51
November					
Cable & Internet	\$11.41	\$400.82	\$412.23	\$0.00	\$412.23
Telephone	11.41	174.75	186.16	0.00	186.16
Total	\$22.82	\$575.57	\$598.39	\$0.00	\$598.39
December					
Cable & Internet	\$14.05	\$322.17	\$336.22	\$0.00	\$336.22
Telephone	14.05	143.60	157.65	0.00	157.65
Total	\$28.10	\$465.77	\$493.87	\$0.00	\$493.87
January 2010					
Cable & Internet	\$76.04	\$1,347.09	\$1,423.13	\$0.00	\$1,423.13
Telephone	76.04	561.72	637.76	0.00	637.76
Total	\$152.08	\$1,908.81	\$2,060.89	\$0.00	\$2,060.89
February					
Cable & Internet	\$73.91	\$909.52	\$983.43	\$0.00	\$983.43
Telephone	73.91	371.90	445.81	0.00	445.81
Total	\$147.82	\$1,281.42	\$1,429.24	\$0.00	\$1,429.24
March					
Cable & Internet	\$100.24	1,140.88	1,241.12	0.00	1,241.12
Telephone	100.24	488.00	588.24	0.00	588.24
Total	\$200.48	\$1,628.88	\$1,829.36	\$0.00	\$1,829.36
April					
Cable & Internet	\$81.68	\$993.14	\$1,074.82	\$0.00	\$1,074.82
Telephone	81.68	507.49	589.17	0.00	589.17
Total	\$163.36	\$1,500.63	\$1,663.99	\$0.00	\$1,663.99
May					
Cable & Internet	\$140.31	\$510.18	\$650.49	\$0.00	\$650.49
Telephone	140.31	329.27	469.58	0.00	469.58
Total	\$280.62	\$839.45	\$1,120.07	\$0.00	\$1,120.07
June					
Cable & Internet	\$84.20	\$857.42	\$941.62	\$158.74	\$1,100.36
Telephone	84.20	606.60	690.80	89.32	780.12
Total	\$168.40	\$1,464.02	\$1,632.42	\$248.06	\$1,880.48
Audit Period Total					
Cable & Internet	\$894.31	\$7,419.15	\$8,313.46	\$158.74	\$8,472.20
Telephone	776.42	3,568.76	4,345.18	89.32	4,434.50
Total	\$1,670.73	\$10,987.91	\$12,658.64	\$248.06	\$12,906.70

Source: WHN Workpapers Z-5-1.00 to Z-5-4.00.

**Bristol Tennessee Essential Services
WHN Calculation of Cable/Telephone Vehicle Expense
For the 12 Months Ended June 30, 2010**

Z-4-1.02

WHN Calculation			
	Cable & Internet	Telephone	Total
July 2009	\$238.90	\$130.06	\$368.96
August	236.01	154.44	390.45
September	300.01	191.73	491.73
October	265.05	142.58	407.63
November	208.30	116.22	324.51
December	163.39	102.09	265.49
January 2010	694.31	372.90	1,067.21
February	507.01	271.55	778.56
March	654.73	374.87	1,029.61
April	674.88	474.71	1,149.59
May	706.11	491.53	1,197.63
June	1,034.37	727.40	1,761.77
Total	\$5,683.07	\$3,550.07	\$9,233.14

Source: WHN Workpapers K-1-1.00.

Bristol Tennessee Essential Services
Salary & Wages Application Calculation
Summary Sheet

S-1-1.00

Company's Calculation:

	Electric	Cable & Internet	Telephone	Total
July, 2009	\$134,192 A/	\$37,293 A/	\$20,465 A/	\$191,950
August	132,958 A/	36,726 A/	20,261 A/	189,946
September	133,030 A/	36,332 A/	20,068 A/	189,419
October	129,800 A/	36,833 A/	18,289 A/	184,922
November	130,308 A/	37,020 A/	18,331 A/	185,660
December	136,292 A/	39,460 A/	19,351 A/	195,103
January, 2010	160,990 A/	52,204 A/	23,693 A/	236,887
February	161,730 A/	52,114 A/	23,802 A/	237,646
March	163,146 A/	52,803 A/	24,054 A/	240,003
April	148,817 A/	58,634 A/	29,655 A/	237,106
May	173,338 A/	40,449 A/	24,294 A/	238,081
June	184,473 A/	41,220 A/	25,293 A/	250,987
Total	\$1,789,073	\$521,090	\$267,546	\$2,577,709

Auditor's Calculations:

July, 2009	\$141,797 B/	\$30,734 B/	\$19,336 B/	\$191,867
August	144,126 B/	31,756 B/	19,727 B/	195,609
September	143,958 B/	31,233 B/	19,585 B/	194,776
October	143,117 B/	25,238 B/	14,247 B/	182,603
November	143,525 B/	25,613 B/	14,374 B/	183,512
December	149,384 B/	26,836 B/	14,960 B/	191,179
January, 2010	185,757 B/	33,158 B/	16,829 B/	235,744
February	186,498 B/	33,063 B/	16,933 B/	236,494
March	185,805 B/	32,619 B/	16,770 B/	235,193
April	170,800 B/	40,412 B/	23,904 B/	235,116
May	172,897 B/	41,018 B/	24,297 B/	238,212
June	181,474 B/	42,712 B/	25,149 B/	249,335
Total	\$1,949,139	\$394,391	\$226,111	\$2,569,640

Difference:

July, 2009	-\$7,605	\$6,560	\$1,129	\$83
August	-11,168	4,970	534	-5,663
September	-10,928	5,099	473	-5,356
October	-13,318	11,595	4,042	2,319
November	-13,217	11,407	3,958	2,148
December	-13,092	12,624	4,391	3,923
January, 2010	-24,767	19,046	6,864	1,143
February	-24,767	19,051	6,869	1,152
March	-22,660	20,185	7,284	4,810
April	-21,983	18,223	5,751	1,990
May	441	-569	-4	-131
June	2,999	-1,492	145	1,652
Total	-\$160,066	\$126,699	\$41,435	\$8,069

A/ Workpapers R-1-1.05.

B/ Workpapers S-1-1.01 to S-1-1.12.

C/ Workpaper S-1-1.15.

Employee Name/Number	A/ Hourly Rate (Pay + Ben)	Hours	Monthly Pay + Ben.	Electric		Cable/Internet		Telephone		Total Allocated
				Percentage	Salary	Percentage	Salary	Percentage	Salary	
General	\$155.95	173.33	\$27,013.95	72.20% C	\$19,505.11	15.62% C	\$4,219.85	12.16% C	\$3,286.99	\$27,013.95
General	39.76	173.33	6,891.28	72.20% C	4,975.77	15.62% C	1,076.49	12.18% C	889.12	6,891.28
General	37.11	173.33	6,432.50	72.20% C	4,644.51	15.62% C	1,004.82	12.18% C	783.17	6,432.50
General	22.98	173.33	3,992.48	72.20% C	2,875.50	15.62% C	622.10	12.18% C	484.87	3,992.48
General	24.00	147.00	3,528.00	72.20% C	2,547.35	15.62% C	551.11	12.18% C	429.54	3,528.00
General	40.44	173.33	7,039.15	72.20% C	5,050.89	15.62% C	1,084.90	12.18% C	853.38	7,039.16
General	25.79	173.33	4,469.93	72.20% C	3,227.46	15.62% C	698.25	12.18% C	544.22	4,469.93
General	68.86	173.33	11,934.68	72.20% C	8,617.51	15.62% C	1,864.32	12.18% C	1,453.07	11,934.69
General	28.73	173.33	4,979.69	72.20% C	3,595.53	15.62% C	777.88	12.18% C	606.28	4,979.69
General	100.00	1.00	1,000.00	72.20% C	722.04	15.62% C	156.21	12.18% C	121.75	1,000.00
Service Orders	29.32	173.33	5,091.64	61.80% D	3,140.46	27.84% D	1,414.51	10.36% D	526.68	5,091.64
Service Orders	9.00	88.75	798.75	61.80% D	493.63	27.84% D	227.34	10.36% D	82.79	798.75
Service Orders	15.69	173.33	2,719.55	61.80% D	1,680.68	27.84% D	757.00	10.36% D	281.86	2,719.55
Service Orders	20.22	173.33	3,504.58	61.80% D	2,163.83	27.84% D	975.52	10.36% D	363.23	3,504.58
Service Orders	7.55	171.00	1,291.05	61.80% D	797.87	27.84% D	359.37	10.36% D	133.81	1,291.05
Service Orders	10.00	71.50	715.00	61.80% D	441.87	27.84% D	199.02	10.36% D	74.11	715.00
Service Orders	9.23	121.50	1,121.45	61.80% D	693.05	27.84% D	312.16	10.36% D	116.23	1,121.45
Service Orders	7.23	145.75	1,053.77	61.80% D	651.23	27.84% D	293.32	10.36% D	109.22	1,053.77
Service Orders	18.98	173.33	3,185.98	61.80% D	1,566.94	27.84% D	896.84	10.36% D	330.21	3,185.98
Service Orders	7.55	168.00	1,266.40	61.80% D	763.87	27.84% D	353.07	10.36% D	131.46	1,266.40
Service Orders	7.55	109.75	828.61	61.80% D	512.08	27.84% D	230.65	10.36% D	85.88	828.61
Supervisory	98.69	173.33	17,105.54	61.80% D	10,470.71	27.84% D	333.63	10.36% D	124.22	17,105.54
Estimate	83.05	173.33	14,394.27	66.35% E	11,348.84	23.85% E	4,090.57	9.80% E	1,676.13	14,394.27
Estimate	48.27	173.33	8,366.39	75.00% F	7,095.70	12.50% F	1,799.28	12.50% F	1,799.28	8,366.39
Estimate	28.03	173.33	4,858.62	75.00% F	6,274.79	12.50% F	1,045.80	12.50% F	1,045.80	4,858.62
Estimate	53.03	173.33	9,191.56	75.00% F	3,643.97	12.50% F	607.33	12.50% F	607.33	9,191.56
Estimate	72.53	173.33	12,571.69	99.61% F	6,893.67	12.50% F	1,148.95	12.50% F	1,148.95	12,571.69
Bus Dev. Mgr.	57.18	173.33	9,911.59	75.49% H	7,462.62	19.70% H	1,962.46	4.81% H	476.52	9,911.59
Vehicle	46.20	173.33	7,022.31	84.05% I	6,142.93	10.65% I	854.68	5.29% I	424.70	8,022.31
Vehicle	42.90	173.33	7,438.08	84.05% I	6,250.20	10.65% I	792.22	5.29% I	393.67	7,438.08
Total	\$2,122.74	4,822.93	\$191,867.31		\$141,797.29		\$30,733.67		\$19,336.35	\$191,867.31
General Total			\$77,241.70		\$55,771.48		\$12,065.93		\$9,404.29	
Services Total			22,767.35		14,070.23		6,337.43		2,359.69	
Supervisory Total			17,105.54		11,348.84		4,090.57		1,676.13	
Estimate Total			49,382.74		40,131.00		4,650.39		4,601.35	
Bus Dev. Mgr. Total			9,911.59		7,462.62		1,962.46		476.52	
Vehicle Total			15,458.39		12,993.12		1,646.90		818.37	
Total			\$191,867.31		\$141,797.29		\$30,733.67		\$19,336.35	
A/ Hourly Employee Pay & Benefit Calculation. Worksheets I-1-1.00 to I-1-1.04.										
B/ Employee Hours Allocator. Worksheets C-1-1.00 to C-1-1.04C.										
C/ General Allocator. Worksheet A-1-1.00.										
D/ Service Orders Allocator. Worksheet Q-1-1.00.										
E/ Supervisory Allocator. Worksheet L-1-1.00.										
F/ Estimated Allocator. Worksheet L-1-1.00.										
G/ Porting Allocator. Worksheet G-1-1.00.										
H/ Business Development Manager Allocator. Worksheet F-1-1.00.										
I/ Vehicle Allocator. Worksheet K-1-1.00.										
J/ Services Allocator. Worksheet B-1-1.00.										

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S-1-1.02

Employee Name/Number	Allocator	Hourly Rate (Pay + Ben)	Hours	Monthly Pay + Ben	Electric Percentage	Salary	Cable/Internet Percentage	Salary	Telephone Percentage	Salary	Total Allocated
General	General	\$155.85	173.33	\$27,013.95	72.20% C/	\$19,505.11	15.62% C/	\$4,216.85	12.18% C/	\$3,288.99	\$27,013.95
General	General	39.76	173.33	6,891.28	72.20% C/	4,975.77	15.62% C/	1,076.49	12.18% C/	839.02	6,891.28
General	General	37.11	173.33	6,432.50	72.20% C/	4,644.51	15.62% C/	1,004.82	12.18% C/	783.17	6,432.50
General	General	22.98	173.33	3,982.48	72.20% C/	2,875.50	15.62% C/	622.10	12.18% C/	484.87	3,982.48
General	General	24.00	153.50	3,684.00	72.20% C/	2,659.99	15.62% C/	575.48	12.18% C/	448.53	3,684.00
General	General	40.44	173.33	7,009.16	72.20% C/	5,060.89	15.62% C/	1,094.90	12.18% C/	853.38	7,009.16
General	General	25.79	173.33	4,463.93	72.20% C/	3,227.46	15.62% C/	696.25	12.18% C/	544.22	4,463.93
General	General	68.86	173.33	11,934.59	72.20% C/	8,617.31	15.62% C/	1,864.07	12.18% C/	1,469.07	11,934.59
General	General	28.73	173.33	4,979.69	72.20% C/	3,595.33	15.62% C/	777.88	12.18% C/	606.28	4,979.69
General	General	1000.00	1.00	1,000.00	72.20% C/	722.04	15.62% C/	156.21	12.18% C/	121.75	1,000.00
Service Orders	Service Orders	29.32	173.33	5,081.84	61.80% D/	3,140.46	27.84% D/	1,414.51	10.36% D/	526.68	5,081.84
Service Orders	Service Orders	16.54	160.00	2,646.87	61.80% D/	1,635.77	27.84% D/	736.77	10.36% D/	274.33	2,646.87
Service Orders	Service Orders	28.84	173.33	4,998.81	61.80% D/	3,089.27	27.84% D/	1,391.45	10.36% D/	518.09	4,998.81
Service Orders	Service Orders	20.22	173.33	3,504.58	61.80% D/	2,163.63	27.84% D/	975.52	10.36% D/	383.23	3,504.58
Service Orders	Service Orders	18.38	173.33	3,185.98	61.80% D/	1,988.94	27.84% D/	886.84	10.36% D/	330.21	3,185.98
Service Orders	Service Orders	9.23	104.45	964.07	61.80% D/	595.80	27.84% D/	268.36	10.36% D/	99.92	964.07
Service Orders	Service Orders	7.23	71.90	519.64	61.80% D/	321.26	27.84% D/	144.70	10.36% D/	53.88	519.64
Service Orders	Service Orders	16.38	173.33	2,835.98	61.80% D/	1,968.94	27.84% D/	886.84	10.36% D/	330.21	2,835.98
Service Orders	Service Orders	7.35	45.75	345.41	61.80% D/	213.47	27.84% D/	96.15	10.36% D/	35.80	345.41
Service Orders	Service Orders	8.00	45.50	372.00	61.80% D/	229.90	27.84% D/	103.55	10.36% D/	38.56	372.00
Service Orders	Service Orders	8.00	38.75	310.00	61.80% D/	191.58	27.84% D/	86.29	10.36% D/	32.13	310.00
Service Orders	Service Orders	7.55	75.75	579.46	61.80% D/	358.11	27.84% D/	161.30	10.36% D/	60.06	579.46
Supervisory	Supervisory	98.69	173.33	17,105.54	66.35% E/	11,348.84	23.86% E/	4,080.57	9.80% E/	1,676.13	17,105.54
Estimate	Estimate	83.05	173.33	14,394.27	75.00% F/	10,795.70	12.50% F/	1,799.28	12.50% F/	1,799.28	14,394.27
Estimate	Estimate	48.27	173.33	8,366.39	75.00% F/	5,274.79	12.50% F/	1,045.80	12.50% F/	1,045.80	8,366.39
Estimate	Estimate	28.03	173.33	4,858.62	75.00% F/	3,643.97	12.50% F/	607.33	12.50% F/	607.33	4,858.62
Estimate	Estimate	53.03	173.33	9,191.58	75.00% F/	6,893.67	12.50% F/	1,146.95	12.50% F/	1,146.95	9,191.58
Estimate	Estimate	72.53	173.33	12,571.89	99.61% F/	12,522.86	0.38% F/	48.03	0.00% F/	0.00	12,571.89
Bus Dev. Mgr.	Bus Dev. Mgr.	57.18	173.33	9,911.59	75.49% H/	7,432.62	19.70% H/	1,952.46	4.81% H/	476.52	9,911.59
Vehicle	Vehicle	46.28	173.33	8,022.31	84.05% I/	6,742.93	10.55% I/	854.68	5.29% I/	424.70	8,022.31
Vehicle	Vehicle	42.90	173.33	7,435.08	84.05% I/	6,250.20	10.55% I/	792.22	5.29% I/	393.67	7,435.08
Total		\$2,160.26	4,593.11	\$195,609.35		\$144,126.10		\$31,756.24		\$19,727.01	\$195,609.35

General Total	\$77,387.70
Services Total	26,353.39
Supervisory Total	17,105.54
Estimate Total	49,382.74
Bus Dev. Mgr. Total	9,911.59
Vehicle Total	15,458.39
Total	\$195,609.35

A/ Hourly Employee Pay & Benefit Calculation. Worksheets I-1-1.00 to I-1-1.04.
B/ Employee Hours Allocator. Worksheets C-1-1.00 to C-1-1.04C.

C/ General Allocator. Worksheet A-1-1.00.

D/ Service Orders Allocator. Worksheet D-1-1.00.

E/ Supervisory Allocator. Worksheet J-1-1.00.

F/ Estimated Allocator. Worksheet L-1-1.00.

G/ Porting Allocator. Worksheet G-1-1.00.

H/ Business Development Manager Allocator. Worksheet F-1-1.00.

I/ Vehicle Allocator. Worksheet K-1-1.00.

J/ Services Allocator. Worksheet B-1-1.00.

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S-1-1.03

Employee Name/Number	Hourly Rate (Pay + Ben)	Hours	Monthly Pay + Ben	Electric Percentage	Electric Salary	Cable/Internet Percentage	Cable/Internet Salary	Telephone Percentage	Telephone Salary	Total Allocated
A/ General	\$163.00	173.33	\$27,956.03	72.20% C/	\$20,149.23	15.62% C/	\$4,359.20	12.18% C/	\$3,397.50	\$27,906.03
B/ General	41.98	173.33	7,260.86	72.20% C/	5,242.62	15.62% C/	1,134.22	12.18% C/	884.02	7,260.86
C/ General	39.26	173.33	6,805.26	72.20% C/	4,913.66	15.62% C/	1,063.05	12.18% C/	\$928.55	6,805.26
D/ General	22.98	173.33	3,962.48	72.20% C/	2,875.50	15.62% C/	622.10	12.18% C/	484.87	3,962.48
E/ General	42.57	173.33	7,378.74	72.20% C/	5,327.73	15.62% C/	1,152.63	12.18% C/	\$956.94	7,378.74
F/ General	68.86	173.33	11,934.69	72.20% C/	8,617.31	15.62% C/	1,864.32	12.18% C/	\$1,453.07	11,934.69
G/ General	100.00	173.33	17,333.00	72.20% C/	12,520.00	15.62% C/	2,777.88	12.18% C/	\$2,265.12	17,333.00
H/ General	32.17	173.33	5,575.47	72.20% C/	4,024.64	15.62% C/	890.83	12.18% C/	707.64	5,575.47
I/ General	22.06	173.33	3,823.18	72.20% C/	2,752.69	15.62% C/	600.49	12.18% C/	472.99	3,823.18
J/ General	30.37	173.33	5,263.24	72.20% C/	3,792.48	15.62% C/	820.76	12.18% C/	658.00	5,263.24
K/ General	22.98	173.33	3,962.48	72.20% C/	2,875.50	15.62% C/	622.10	12.18% C/	484.87	3,962.48
L/ General	23.90	173.33	4,141.78	72.20% C/	3,024.17	15.62% C/	687.61	12.18% C/	540.00	4,141.78
M/ General	11.00	104.00	1,144.00	72.20% C/	828.88	15.62% C/	185.12	12.18% C/	148.00	1,144.00
N/ General	9.23	107.50	992.23	72.20% C/	716.39	15.62% C/	155.84	12.18% C/	124.00	992.23
O/ General	8.00	46.50	372.00	72.20% C/	269.90	15.62% C/	59.90	12.18% C/	47.10	372.00
P/ General	18.38	173.33	3,185.98	72.20% C/	2,292.90	15.62% C/	500.08	12.18% C/	396.00	3,185.98
Q/ General	7.55	0.00	0.00	72.20% C/	0.00	15.62% C/	0.00	12.18% C/	0.00	0.00
R/ General	7.55	0.00	0.00	72.20% C/	0.00	15.62% C/	0.00	12.18% C/	0.00	0.00
S/ General	8.00	102.00	816.00	72.20% C/	590.29	15.62% C/	125.71	12.18% C/	98.00	816.00
T/ General	8.00	103.85	830.80	72.20% C/	600.00	15.62% C/	130.80	12.18% C/	100.00	830.80
U/ General	7.55	0.00	0.00	72.20% C/	0.00	15.62% C/	0.00	12.18% C/	0.00	0.00
V/ General	104.59	73.00	7,634.93	72.20% C/	5,506.47	15.62% C/	1,228.50	12.18% C/	\$959.96	7,634.93
W/ General	83.05	173.33	14,394.27	72.20% C/	10,394.27	15.62% C/	2,227.14	12.18% C/	\$1,772.86	14,394.27
X/ General	52.40	173.33	9,083.24	72.20% C/	6,562.43	15.62% C/	1,425.81	12.18% C/	\$1,135.00	9,083.24
Y/ General	28.03	173.33	4,858.62	72.20% C/	3,503.97	15.62% C/	794.75	12.18% C/	\$629.90	4,858.62
Z/ General	53.03	173.33	9,191.56	72.20% C/	6,633.67	15.62% C/	1,457.90	12.18% C/	\$1,148.95	9,191.56
AA/ General	76.80	173.33	13,311.04	72.20% C/	9,683.12	15.62% C/	2,127.92	12.18% C/	\$1,748.95	13,311.04
AB/ General	65.77	173.33	11,399.45	72.20% C/	8,245.55	15.62% C/	1,829.00	12.18% C/	\$1,484.90	11,399.45
AC/ General	46.28	173.33	8,022.31	72.20% C/	5,846.68	15.62% C/	1,275.63	12.18% C/	\$1,022.00	8,022.31
AD/ General	42.90	173.33	7,436.08	72.20% C/	5,372.22	15.62% C/	1,163.86	12.18% C/	\$939.99	7,436.08
AE/ General	\$2,226.64	4,486.61	\$194,775.61	72.20% C/	\$143,957.83	15.62% C/	\$31,232.83	12.18% C/	\$25,584.95	\$194,775.61
AF/ General			\$79,316.95	72.20% C/	\$57,269.90	15.62% C/	\$12,380.10	12.18% C/	\$9,656.95	\$79,316.95
AG/ General			30,127.16	72.20% C/	21,618.60	15.62% C/	4,568.56	12.18% C/	3,529.40	30,127.16
AH/ General			7,634.93	72.20% C/	5,506.47	15.62% C/	1,228.50	12.18% C/	\$959.96	7,634.93
AI/ General			50,888.73	72.20% C/	36,643.97	15.62% C/	8,000.00	12.18% C/	\$6,244.76	50,888.73
AJ/ General			15,458.39	72.20% C/	11,083.12	15.62% C/	2,445.00	12.18% C/	\$1,929.27	15,458.39
AK/ General			\$194,775.61	72.20% C/	\$143,957.83	15.62% C/	\$31,232.83	12.18% C/	\$25,584.95	\$194,775.61

A/ Hourly Employee Pay & Benefit Calculation. Worksheets I-1-1.00 to I-1-1.04.

B/ Employee Hours Allocator. Worksheets C-1-1.00 to C-1-1.04C.

C/ General Allocator. Worksheet A-1-1.00.

D/ Service Orders Allocator. Worksheet D-1-1.00.

E/ Supervisory Allocator. Worksheet J-1-1.00.

F/ Estimated Allocator. Worksheet L-1-1.00.

G/ Porting Allocator. Worksheet G-1-1.00.

H/ Business Development Manager Allocator. Worksheet F-1-1.00.

I/ Vehicle Allocator. Worksheet K-1-1.00.

J/ Services Allocator. Worksheet B-1-1.00.

General Total
Services Total
Supervisory Total
Estimate Total
Bus Dev. Mgr. Total
Vehicle Total
Total

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S-1-1.04

Employee Name/Number	Allocator	A/ Hourly Rate (Pay + Ben)	B/ Hours	Monthly Pay + Ben.	Electric Percentage	Electric Salary	Cable/Internet Percentage	Cable/Internet Salary	Telephone Percentage	Telephone Salary	Total Allocated
General	General	\$153.06	173.33	\$26,530.40	84.00% C/	\$22,286.07	9.85% C/	\$2,613.47	6.15% C/	\$1,630.87	\$26,530.40
General	General	39.83	173.33	6,902.93	84.00% C/	5,798.60	9.85% C/	680.00	6.15% C/	424.33	6,902.93
General	General	37.33	173.33	6,469.80	84.00% C/	5,434.76	9.85% C/	637.33	6.15% C/	397.71	6,469.80
General	General	21.84	173.33	3,786.16	84.00% C/	3,180.45	9.85% C/	372.97	6.15% C/	232.74	3,786.16
General	General	24.00	142.50	3,420.00	84.00% C/	2,872.87	9.85% C/	336.90	6.15% C/	210.23	3,420.00
General	General	40.47	173.33	7,015.00	84.00% C/	5,892.74	9.85% C/	691.04	6.15% C/	431.22	7,015.00
General	General	26.42	173.33	4,579.74	84.00% C/	3,847.08	9.85% C/	451.14	6.15% C/	281.52	4,579.74
General	General	65.46	173.33	11,346.37	84.00% C/	9,531.18	9.85% C/	1,117.71	6.15% C/	697.48	11,346.37
General	General	27.31	173.33	4,734.22	84.00% C/	3,976.84	9.85% C/	466.36	6.15% C/	291.02	4,734.22
General	General	100.00	1.00	1,000.00	84.00% C/	840.02	9.85% C/	98.51	6.15% C/	61.47	1,000.00
Service Orders	Service Orders	30.58	173.33	5,300.63	60.21% D/	3,191.40	28.95% D/	1,534.37	10.85% D/	574.86	5,300.63
Service Orders	Service Orders	20.97	173.33	3,634.72	60.21% D/	2,188.39	28.95% D/	1,052.14	10.85% D/	394.19	3,634.72
Service Orders	Service Orders	28.87	173.33	5,003.79	60.21% D/	3,012.68	28.95% D/	1,448.44	10.85% D/	542.67	5,003.79
Service Orders	Service Orders	21.84	173.33	3,786.16	60.21% D/	2,279.57	28.95% D/	1,095.98	10.85% D/	410.62	3,786.16
Service Orders	Service Orders	22.72	173.33	3,937.61	60.21% D/	2,370.75	28.95% D/	1,136.82	10.85% D/	427.04	3,937.61
Service Orders	Service Orders	19.22	184.25	3,541.73	60.21% D/	2,132.40	28.95% D/	1,025.22	10.85% D/	384.11	3,541.73
Service Orders	Service Orders	8.23	120.00	1,107.60	60.21% D/	666.86	28.95% D/	320.52	10.85% D/	120.12	1,107.60
Service Orders	Service Orders	8.00	66.50	532.00	60.21% D/	320.31	28.95% D/	154.00	10.85% D/	57.70	532.00
Service Orders	Service Orders	20.97	41.50	870.25	60.21% D/	523.96	28.95% D/	251.91	10.85% D/	94.38	870.25
Service Orders	Service Orders	17.47	173.33	3,028.93	60.21% D/	1,823.65	28.95% D/	876.78	10.85% D/	328.49	3,028.93
Service Orders	Service Orders	8.00	86.84	694.72	60.21% D/	418.28	28.95% D/	201.10	10.85% D/	75.34	694.72
Service Orders	Service Orders	8.00	109.70	877.60	60.21% D/	528.38	28.95% D/	254.04	10.85% D/	95.18	877.60
Estimate	Estimate	78.95	173.33	13,684.71	75.00% F/	10,263.53	12.50% F/	1,710.59	12.50% F/	1,710.59	13,684.71
Estimate	Estimate	49.82	173.33	8,635.48	75.00% F/	6,476.61	12.50% F/	1,079.44	12.50% F/	1,079.44	8,635.48
Estimate	Estimate	26.55	173.33	4,619.12	75.00% F/	3,464.34	12.50% F/	577.39	12.50% F/	577.39	4,619.12
Estimate	Estimate	50.42	173.33	8,738.46	75.00% F/	6,553.85	12.50% F/	1,092.31	12.50% F/	1,092.31	8,738.46
Estimate	Estimate	76.68	173.33	13,290.95	98.61% F/	13,239.11	0.39% F/	51.83	0.00% F/	0.00	13,290.95
Bus Dev. Mgr.	Bus Dev. Mgr.	62.53	173.33	10,837.51	74.58% H/	8,082.55	20.18% F/	2,187.24	5.24% F/	567.72	10,837.51
Vehicle	Vehicle	44.00	173.33	7,626.85	81.11% I/	6,186.06	11.70% H/	892.38	7.19% H/	548.41	7,626.85
Vehicle	Vehicle	40.79	173.33	7,069.52	81.11% I/	5,734.02	11.70% H/	827.17	7.19% I/	508.33	7,069.52
Total		\$2,081.44	4,555.55	\$182,602.97		\$143,117.30		\$25,238.18		\$14,247.49	\$182,602.97
General Total				\$75,784.63		\$63,660.61		\$7,465.42		\$4,658.60	
Supervisory Total				32,315.74		19,456.62		9,354.42		3,504.70	
Estimate Total				13,684.71		10,263.53		1,710.59		1,710.59	
Bus Dev. Mgr. Total				46,121.52		37,816.46		4,988.21		3,316.85	
Vehicle Total				7,626.85		6,186.06		892.38		548.41	
Total				7,069.52		5,734.02		827.17		508.33	
				\$182,602.97		\$143,117.30		\$25,238.18		\$14,247.49	

- A/ Hourly Employee Pay & Benefit Calculation, Worksheets I-1-1.00 to I-1-1.04
 B/ Employee Hours Allocator, Worksheets C-1-1.00 to C-1-1.04C.
 C/ General Allocator, Worksheet A-1-1.00.
 D/ Service Orders Allocator, Worksheet D-1-1.00.
 E/ Supervisory Allocator, Worksheet J-1-1.00.
 F/ Estimated Allocator, Worksheet L-1-1.00.
 G/ Porting Allocator, Worksheet G-1-1.00.
 H/ Business Development Manager Allocator, Worksheet F-1-1.00.
 I/ Vehicle Allocator, Worksheet K-1-1.00.
 J/ Services Allocator, Worksheet B-1-1.00.

Employee Name/Number	Allocator	A/ Hourly Rate (Pay + Ben)	B/ Hours	Monthly Pay + Ben	Electric Percentage	Electric Salary	Cable/Internet Percentage	Cable/Internet Salary	Telephone Percentage	Telephone Salary	Total Allocated
General	General	\$153.06	173.33	\$26,530.40	84.00% C/	\$22,286.07	9.85% C/	\$2,613.47	6.15% C/	\$1,630.87	\$26,530.40
General	General	39.83	173.33	6,902.93	84.00% C/	5,798.60	9.85% C/	680.00	6.15% C/	424.33	6,902.93
General	General	37.33	173.33	6,469.80	84.00% C/	5,347.76	9.85% C/	637.33	6.15% C/	397.71	6,469.80
General	General	21.84	173.33	3,786.16	84.00% C/	3,180.45	9.85% C/	372.97	6.15% C/	232.74	3,786.16
General	General	24.00	173.33	4,080.00	84.00% C/	3,427.20	9.85% C/	408.00	6.15% C/	254.40	4,080.00
General	General	40.47	173.33	7,015.00	84.00% C/	5,892.74	9.85% C/	691.04	6.15% C/	431.22	7,015.00
General	General	26.27	173.33	4,900.81	84.00% C/	4,116.78	9.85% C/	482.77	6.15% C/	301.26	4,900.81
General	General	65.46	173.33	11,346.37	84.00% C/	9,531.18	9.85% C/	1,117.71	6.15% C/	687.46	11,346.37
General	General	27.31	173.33	4,734.22	84.00% C/	3,976.84	9.85% C/	466.56	6.15% C/	291.02	4,734.22
General	General	1000.00	1.00	1,000.00	84.00% C/	840.02	9.85% C/	98.51	6.15% C/	61.47	1,000.00
Service Orders	Service Orders	30.58	173.33	5,300.63	60.21% D/	3,191.40	28.95% D/	1,534.37	10.85% D/	574.86	5,300.63
Service Orders	Service Orders	20.97	173.33	3,634.72	60.21% D/	2,188.39	28.95% D/	1,052.14	10.85% D/	394.19	3,634.72
Service Orders	Service Orders	21.84	173.33	3,786.16	60.21% D/	2,279.57	28.95% D/	1,095.98	10.85% D/	410.62	3,786.16
Service Orders	Service Orders	22.72	173.33	3,937.61	60.21% D/	2,370.75	28.95% D/	1,139.82	10.85% D/	427.04	3,937.61
Service Orders	Service Orders	19.22	173.33	3,331.82	60.21% D/	2,006.02	28.95% D/	964.46	10.85% D/	361.34	3,331.82
Service Orders	Service Orders	9.23	82.00	756.86	60.21% D/	455.69	28.95% D/	219.09	10.85% D/	82.08	756.86
Service Orders	Service Orders	8.00	45.75	366.00	60.21% D/	220.36	28.95% D/	105.95	10.85% D/	39.69	366.00
Service Orders	Service Orders	20.97	173.33	3,634.72	60.21% D/	2,188.39	28.95% D/	1,052.14	10.85% D/	394.19	3,634.72
Service Orders	Service Orders	17.47	173.33	3,028.93	60.21% D/	1,823.65	28.95% D/	876.78	10.85% D/	328.49	3,028.93
Service Orders	Service Orders	8.00	56.00	448.00	60.21% D/	269.73	28.95% D/	129.68	10.85% D/	48.59	448.00
Service Orders	Service Orders	8.00	64.30	514.40	60.21% D/	309.71	28.95% D/	148.90	10.85% D/	55.79	514.40
Service Orders	Service Orders	7.55	8.75	66.06	60.21% D/	39.77	28.95% D/	19.12	10.85% D/	7.16	66.06
Estimate	Estimate	78.95	173.33	13,684.71	75.00% F/	10,263.53	12.50% F/	1,710.59	12.50% F/	1,710.59	13,684.71
Estimate	Estimate	49.82	173.33	8,635.48	75.00% F/	6,476.61	12.50% F/	1,079.44	12.50% F/	1,079.44	8,635.48
Estimate	Estimate	26.95	173.33	4,619.12	75.00% F/	3,464.34	12.50% F/	577.39	12.50% F/	577.39	4,619.12
Estimate	Estimate	50.42	173.33	8,738.46	75.00% F/	6,553.85	12.50% F/	1,092.31	12.50% F/	1,092.31	8,738.46
Estimate	Estimate	76.68	173.33	13,290.95	98.61% H/	13,239.11	0.39% H/	51.83	0.00% F/	0.00	13,290.95
Bus Dev. Mgr.	Bus Dev. Mgr.	62.53	173.33	10,837.51	74.58% H/	8,082.55	20.18% H/	2,187.24	5.24% H/	567.72	10,837.51
Vehicle	Vehicle	44.00	173.33	7,626.85	81.11% I/	6,186.06	11.70% I/	892.38	7.19% I/	548.41	7,626.85
Vehicle	Vehicle	40.78	173.33	7,069.52	81.11% I/	5,734.02	11.70% I/	827.17	7.19% I/	508.33	7,069.52
Total		\$2,090.84	4,522.47	\$183,512.00		\$143,523.42		\$25,613.01		\$14,373.56	\$183,512.00
General Total				\$75,199.69		\$63,169.25		\$7,407.80		\$4,622.65	
Services Total				16,084.40		9,684.08		4,655.94		1,744.38	
Supervisory Total				13,684.71		10,263.53		1,710.59		1,710.59	
Estimate Total				46,121.52		37,816.46		4,988.21		3,316.85	
Bus Dev. Mgr. Total				7,626.85		6,186.06		892.38		548.41	
Vehicle Total				7,069.52		5,734.02		827.17		508.33	
Total				\$165,786.65		\$132,853.40		\$20,482.08		\$12,451.22	

A/ Hourly Employee Pay & Benefit Calculation. Worksheets I-1-1.00 to I-1-1.04
 B/ Employee Hour Allocation. Worksheets C-1-1.00 to C-1-1.04C.
 C/ General Allocator. Worksheet A-1-1.00.
 D/ Service Orders Allocator. Worksheet D-1-1.00.
 E/ Supervisory Allocator. Worksheet J-1-1.00.
 F/ Estimated Allocator. Worksheet L-1-1.00.
 G/ Profiling Allocator. Worksheet G-1-1.00.
 H/ Business Development Manager Allocator. Worksheet F-1-1.00.
 I/ Vehicle Allocator. Worksheet K-1-1.00.
 J/ Services Allocator. Worksheet B-1-1.00.

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Employee Name/Number	Allocator	A/ Hourly Rate (Pay + Ben)	B/ Hours	Monthly Pay + Ben	Electric Percentage	Salary	Cable/Internet Percentage	Salary	Telephone Percentage	Salary	Total Allocated
General	General	\$153.06	173.33	\$26,530.40	84.00% C/	\$22,286.07	9.85% C/	\$2,613.47	6.15% C/	\$1,630.87	\$26,530.40
General	General	39.83	173.33	6,902.93	84.00% C/	5,796.60	9.85% C/	680.00	6.15% C/	424.33	6,902.93
General	General	37.33	173.33	6,469.80	84.00% C/	5,434.76	9.85% C/	637.33	6.15% C/	397.71	6,469.80
General	General	21.84	173.33	3,786.16	84.00% C/	3,180.45	9.85% C/	372.97	6.15% C/	232.74	3,786.16
General	General	24.00	140.50	3,372.00	84.00% C/	2,832.55	9.85% C/	332.17	6.15% C/	207.28	3,372.00
General	General	40.47	173.33	7,015.00	84.00% C/	5,892.74	9.85% C/	691.04	6.15% C/	431.22	7,015.00
General	General	28.27	173.33	4,900.81	84.00% C/	4,116.78	9.85% C/	482.77	6.15% C/	301.26	4,900.81
General	General	65.46	173.33	11,346.37	84.00% C/	9,591.18	9.85% C/	1,117.71	6.15% C/	697.48	11,346.37
General	General	30.30	173.33	5,252.17	84.00% C/	4,411.92	9.85% C/	517.38	6.15% C/	322.86	5,252.17
General	General	60.04	64.00	3,842.81	84.00% C/	3,228.04	9.85% C/	378.55	6.15% C/	236.22	3,842.81
General	General	100.00	1.00	1,000.00	84.00% C/	840.02	9.85% C/	98.51	6.15% C/	61.47	1,000.00
Service Orders	Service Orders	30.98	173.33	5,300.63	60.21% D/	3,191.40	28.95% D/	1,534.37	10.85% D/	574.86	5,300.63
Service Orders	Service Orders	20.97	173.33	3,634.72	60.21% D/	2,188.39	28.95% D/	1,052.14	10.85% D/	394.19	3,634.72
Service Orders	Service Orders	28.87	173.33	5,003.79	60.21% D/	3,012.68	28.95% D/	1,448.44	10.85% D/	542.67	5,003.79
Service Orders	Service Orders	21.84	173.33	3,786.16	60.21% D/	2,279.57	28.95% D/	1,095.98	10.85% D/	410.62	3,786.16
Service Orders	Service Orders	22.72	173.33	3,937.61	60.21% D/	2,370.75	28.95% D/	1,139.82	10.85% D/	427.04	3,937.61
Service Orders	Service Orders	19.22	173.33	3,331.82	60.21% D/	2,065.02	28.95% D/	964.46	10.85% D/	361.34	3,331.82
Service Orders	Service Orders	9.23	128.00	1,181.44	60.21% D/	711.32	28.95% D/	341.99	10.85% D/	128.13	1,181.44
Service Orders	Service Orders	8.00	104.00	832.00	60.21% D/	500.93	28.95% D/	240.84	10.85% D/	90.23	832.00
Service Orders	Service Orders	20.97	173.33	3,634.72	60.21% D/	2,188.39	28.95% D/	1,052.14	10.85% D/	394.19	3,634.72
Service Orders	Service Orders	17.47	173.33	3,028.93	60.21% D/	1,823.65	28.95% D/	876.78	10.85% D/	328.49	3,028.93
Service Orders	Service Orders	8.00	108.75	870.00	60.21% D/	523.81	28.95% D/	251.94	10.85% D/	94.35	870.00
Service Orders	Service Orders	105.10	105.10	840.80	60.21% D/	506.23	28.95% D/	243.39	10.85% D/	91.19	840.80
Service Orders	Service Orders	7.55	64.50	486.98	60.21% D/	283.20	28.95% D/	140.96	10.85% D/	52.81	486.98
Service Orders	Service Orders	7.55	51.50	388.83	60.21% D/	234.10	28.95% D/	112.55	10.85% D/	42.17	388.83
Estimate	Estimate	78.95	173.33	13,684.71	75.00% F/	10,263.53	12.50% F/	1,710.59	12.50% F/	1,710.59	13,684.71
Estimate	Estimate	49.82	173.33	8,635.48	75.00% F/	6,476.61	12.50% F/	1,079.44	12.50% F/	1,079.44	8,635.48
Estimate	Estimate	26.65	173.33	4,619.12	75.00% F/	3,464.34	12.50% F/	577.39	12.50% F/	577.39	4,619.12
Estimate	Estimate	50.42	173.33	8,738.46	75.00% F/	6,553.85	12.50% F/	1,092.31	12.50% F/	1,092.31	8,738.46
Estimate	Estimate	76.68	173.33	13,290.95	99.61% F/	13,239.11	0.39% F/	51.93	0.00% F/	0.00	13,290.95
Bus Dev. Mgr.	Bus Dev. Mgr.	62.53	173.33	10,837.51	74.56% H/	8,082.55	20.18% H/	2,187.24	5.24% H/	567.72	10,837.51
Vehicle	Vehicle	44.00	173.33	7,626.85	81.11% I/	6,186.06	11.70% I/	892.38	7.19% I/	548.41	7,626.85
Vehicle	Vehicle	40.79	173.33	7,069.52	81.11% I/	5,734.02	11.70% I/	827.17	7.19% I/	508.33	7,069.52
Total		\$2,161.42	4,927.27	\$191,179.47		\$149,383.60		\$26,835.33		\$14,959.93	\$191,179.47
General Total				\$79,418.45		\$66,713.09		\$7,823.38		\$4,881.98	
Services Total				37,258.42		22,670.45		10,594.21		3,993.77	
Supervisory Total				13,684.71		10,263.53		1,710.59		1,710.59	
Estimate Total				46,121.52		37,816.46		4,868.21		3,316.85	
Bus Dev. Mgr. Total				7,626.85		6,186.06		892.38		548.41	
Vehicle Total				7,069.52		5,734.02		827.17		508.33	
Total				\$191,179.47		\$149,383.60		\$26,835.33		\$14,959.93	

- A/ Hourly Employee Pay & Benefit Calculation, Worksheets I-1-1.00 to I-1-1.04
- B/ Employee Hours Allocator, Worksheets C-1-1.00 to C-1-1.04C.
- C/ General Allocator, Worksheet A-1-1.00.
- D/ Service Orders Allocator, Worksheet D-1-1.00.
- E/ Supervisory Allocator, Worksheet I-1-1.00.
- F/ Estimated Allocator, Worksheet L-1-1.00.
- G/ Porting Allocator, Worksheet G-1-1.00.
- H/ Business Development Manager Allocator, Worksheet F-1-1.00.
- I/ Vehicle Allocator, Worksheet K-1-1.00.
- J/ Services Allocator, Worksheet B-1-1.00.

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S-1-1.07

Employee Name/Number	Allocator	A/ Hourly Rate (Pay + Ben)	B/ Hours	Monthly Pay + Ben	Electric Percentage	Electric Salary	Cable/Internet Percentage	Cable/Internet Salary	Telephone Percentage	Telephone Salary	Total Allocated
General	General	\$156.75	173.33	\$27,177.07	84.95% CI	\$23,090.55	10.09% CI	\$2,142.27	4.95% CI	\$1,344.21	\$27,177.07
General	General	40.80	173.33	7,071.19	84.95% CI	6,007.93	10.09% CI	713.51	4.95% CI	349.75	7,071.19
General	General	38.24	173.33	6,827.49	84.95% CI	5,830.95	10.09% CI	688.74	4.95% CI	327.80	6,827.49
General	General	22.38	173.33	3,878.45	84.95% CI	3,295.27	10.09% CI	391.35	4.95% CI	191.83	3,878.45
General	General	24.00	173.33	4,080.00	84.95% CI	3,444.00	10.09% CI	413.33	4.95% CI	206.67	4,080.00
General	General	41.46	173.33	7,185.99	84.95% CI	6,105.47	10.09% CI	725.09	4.95% CI	355.43	7,185.99
General	General	51.51	173.33	8,921.08	84.95% CI	7,658.03	10.09% CI	917.54	4.95% CI	453.51	8,921.08
General	General	72.28	173.33	12,582.94	84.95% CI	10,645.03	10.09% CI	1,264.22	4.95% CI	619.69	12,582.94
General	General	110.97	173.33	19,234.00	84.95% CI	16,341.88	10.09% CI	1,940.78	4.95% CI	951.33	19,234.00
General	General	78.55	173.33	13,614.91	84.95% CI	11,567.70	10.09% CI	1,373.80	4.95% CI	673.41	13,614.91
General	General	28.95	173.33	5,020.26	84.95% CI	4,265.38	10.09% CI	506.56	4.95% CI	248.31	5,020.26
General	General	67.06	173.33	11,522.94	84.95% CI	9,875.25	10.09% CI	1,172.80	4.95% CI	574.88	11,522.94
General	General	31.04	173.33	5,380.18	84.95% CI	4,571.19	10.09% CI	542.68	4.95% CI	266.11	5,380.18
General	General	100.00	1.00	1,000.00	84.95% CI	849.64	10.09% CI	100.90	4.95% CI	49.46	1,000.00
Service Orders	Service Orders	31.33	173.33	5,429.83	58.97% DI	3,201.95	28.82% DI	1,619.29	11.21% DI	608.88	5,429.83
Service Orders	Service Orders	21.48	173.33	3,723.31	58.97% DI	2,192.55	28.82% DI	1,110.37	11.21% DI	417.88	3,723.31
Service Orders	Service Orders	29.57	173.33	5,125.76	58.97% DI	3,055.55	28.82% DI	1,526.61	11.21% DI	574.59	5,125.76
Service Orders	Service Orders	22.38	173.33	3,878.45	58.97% DI	2,287.04	28.82% DI	1,156.64	11.21% DI	434.77	3,878.45
Service Orders	Service Orders	23.27	173.33	4,033.59	58.97% DI	2,378.52	28.82% DI	1,202.80	11.21% DI	452.16	4,033.59
Service Orders	Service Orders	19.69	173.33	3,413.03	58.97% DI	2,012.59	28.82% DI	1,017.84	11.21% DI	382.60	3,413.03
Service Orders	Service Orders	9.23	111.00	1,024.53	58.97% DI	604.14	28.82% DI	305.54	11.21% DI	114.65	1,024.53
Service Orders	Service Orders	8.00	127.00	1,016.00	58.97% DI	595.11	28.82% DI	302.99	11.21% DI	113.89	1,016.00
Service Orders	Service Orders	21.48	173.33	3,723.31	58.97% DI	2,192.55	28.82% DI	1,110.37	11.21% DI	417.88	3,723.31
Service Orders	Service Orders	17.90	173.33	3,102.76	58.97% DI	1,823.53	28.82% DI	925.31	11.21% DI	347.82	3,102.76
Service Orders	Service Orders	8.00	48.25	386.00	58.97% DI	227.62	28.82% DI	115.11	11.21% DI	43.27	386.00
Service Orders	Service Orders	7.55	54.00	407.70	58.97% DI	240.41	28.82% DI	121.59	11.21% DI	45.70	407.70
Service Orders	Service Orders	8.00	56.10	448.80	58.97% DI	264.55	28.82% DI	133.84	11.21% DI	50.31	448.80
Service Orders	Service Orders	7.55	26.75	201.96	58.97% DI	119.09	28.82% DI	60.23	11.21% DI	22.84	201.96
Service Orders	Service Orders	9.23	149.75	1,382.19	58.97% DI	810.72	30.08% DI	415.80	11.25% DI	155.68	1,382.19
Services	Services	10.51	146.00	1,548.06	58.65% JI	908.59	30.08% JI	466.00	11.25% JI	174.47	1,548.06
Estimate	Estimate	80.88	173.33	14,018.27	75.00% FI	10,513.70	12.50% FI	1,252.28	12.50% FI	1,752.28	14,018.27
Estimate	Estimate	51.04	173.33	8,845.97	75.00% FI	6,634.47	12.50% FI	1,052.75	12.50% FI	1,105.75	8,845.97
Estimate	Estimate	27.30	173.33	4,731.71	75.00% FI	3,548.78	12.50% FI	591.46	12.50% FI	591.46	4,731.71
Estimate	Estimate	51.54	173.33	8,951.46	75.00% FI	6,713.59	12.50% FI	1,118.93	12.50% FI	1,118.93	8,951.46
Bus Dev. Mgr.	Bus Dev. Mgr.	64.05	173.33	11,011.67	73.76% HI	8,188.16	20.75% HI	2,303.51	5.45% HI	610.00	11,011.67
Vehicle	Vehicle	46.36	173.33	8,036.15	87.90% U	7,053.05	7.73% U	620.80	4.38% U	351.85	8,036.15
Vehicle	Vehicle	42.98	173.33	7,449.72	87.90% U	6,548.05	7.73% U	575.50	4.38% U	326.17	7,449.72
Total		\$2,393.55	5,514.76	\$235,743.72		\$185,757.22		\$33,157.83		\$16,828.67	\$235,743.72
General Total				\$151,919.84		\$124,356.22		\$18,912.07		\$8,651.46	
Services Total				17,757.69		10,471.53		5,295.73		1,990.62	
Supervisory Total				1,382.19		810.72		415.80		155.68	
Estimate Total				34,086.45		28,318.14		5,034.42		4,742.90	
Bus Dev. Mgr. Total				11,011.67		8,188.16		2,303.51		610.00	
Vehicle Total				15,485.87		13,571.55		1,196.30		678.02	
Total				\$235,743.72		\$185,757.22		\$33,157.83		\$16,828.67	

A/ Hourly Employee Pay & Benefit Calculation. Worksheets L-1-1.00 to L-1-1.04
B/ Employee Hours Allocator. Worksheets C-1-1.00 to C-1-1.04C.
C/ General Allocator. Worksheet A-1-1.00.
D/ Service Orders Allocator. Worksheet D-1-1.00.
E/ Supervisory Allocator. Worksheet J-1-1.00.
F/ Estimated Allocator. Worksheet L-1-1.00.
G/ Estimating Allocator. Worksheet G-1-1.00.
H/ Business Development Manager Allocator. Worksheet F-1-1.00.
I/ Vehicle Allocator. Worksheet K-1-1.00.
J/ Services Allocator. Worksheet B-1-1.00.

Employee Name/Number	A/ Hourly Rate (Pay + Ben)	B/ Hours	Monthly Pay + Ben	Electric		Cable/Internet		Telephone		Total Allocated
				Salary	Percentage	Salary	Percentage	Salary	Percentage	
General	\$156.75	173.33	\$27,177.07	\$23,090.59	100.0% C/	\$2,422.27	100.0% C/	\$1,344.21	4.95% C/	\$27,177.07
General	40.80	173.33	7,071.19	6,007.33	100.0% C/	713.51	100.0% C/	349.75	4.95% C/	7,071.19
General	38.24	173.33	6,627.49	5,530.95	100.0% C/	668.74	100.0% C/	327.80	4.95% C/	6,627.49
General	22.38	173.33	3,878.45	3,235.27	100.0% C/	391.35	100.0% C/	191.83	4.95% C/	3,878.45
General	24.00	116.50	2,786.00	2,375.58	100.0% C/	282.13	100.0% C/	138.29	4.95% C/	2,786.00
General	41.46	173.33	7,185.99	6,105.47	100.0% C/	725.79	100.0% C/	355.43	4.95% C/	7,185.99
General	61.51	173.33	10,661.08	9,058.03	100.0% C/	1,075.04	100.0% C/	527.31	4.95% C/	10,661.08
General	79.28	173.33	13,582.54	11,545.03	100.0% C/	1,264.22	100.0% C/	619.69	4.95% C/	13,582.54
General	110.97	173.33	19,234.00	16,341.58	100.0% C/	1,940.78	100.0% C/	951.33	4.95% C/	19,234.00
General	28.96	173.33	4,914.91	4,156.84	100.0% C/	473.80	100.0% C/	234.31	4.95% C/	4,914.91
General	67.08	173.33	11,622.94	9,875.25	100.0% C/	1,172.80	100.0% C/	574.88	4.95% C/	11,622.94
General	31.04	173.33	5,360.16	4,571.19	100.0% C/	542.88	100.0% C/	266.11	4.95% C/	5,360.16
General	100.00	100	1,000.00	848.94	100.0% C/	100.90	100.0% C/	49.46	4.95% C/	1,000.00
Service Orders	31.33	173.33	5,429.83	4,608.68	100.0% D/	1,519.29	100.0% D/	608.68	11.21% D/	5,429.83
Service Orders	21.40	173.33	3,723.31	3,201.85	100.0% D/	1,110.37	100.0% D/	417.38	11.21% D/	3,723.31
Service Orders	23.57	173.33	4,033.59	3,431.03	100.0% D/	1,202.90	100.0% D/	452.16	11.21% D/	4,033.59
Service Orders	23.26	173.33	3,978.45	3,361.03	100.0% D/	1,156.64	100.0% D/	434.77	11.21% D/	3,978.45
Service Orders	19.59	173.33	3,413.03	2,982.26	100.0% D/	1,017.84	100.0% D/	382.60	11.21% D/	3,413.03
Service Orders	9.23	104.50	984.54	848.00	100.0% D/	287.65	100.0% D/	108.12	11.21% D/	984.54
Service Orders	8.00	106.00	848.00	728.80	100.0% D/	252.89	100.0% D/	95.06	11.21% D/	848.00
Service Orders	21.48	173.33	3,723.31	3,201.85	100.0% D/	1,110.37	100.0% D/	417.38	11.21% D/	3,723.31
Service Orders	17.50	173.33	3,102.76	2,682.26	100.0% D/	925.31	100.0% D/	347.82	11.21% D/	3,102.76
Service Orders	8.00	64.40	607.78	528.80	100.0% D/	181.25	100.0% D/	68.13	11.21% D/	607.78
Service Orders	9.23	129.50	1,195.29	1,030.80	100.0% J/	155.64	100.0% J/	57.75	11.26% J/	1,195.29
Estimate	10.51	114.00	1,209.54	1,051.37	100.0% F/	365.86	100.0% F/	136.23	12.50% F/	1,209.54
Estimate	80.88	173.33	14,018.27	12,500.75	100.0% F/	1,752.28	100.0% F/	845.97	12.50% F/	14,018.27
Estimate	51.04	173.33	8,845.97	7,750.00	100.0% F/	1,105.75	100.0% F/	591.46	12.50% F/	8,845.97
Estimate	27.30	173.33	4,731.71	4,056.31	100.0% F/	1,342.72	100.0% F/	610.00	12.50% F/	4,731.71
Estimate	61.97	173.33	10,741.75	9,376.66	100.0% H/	2,303.51	100.0% H/	879.58	8.08% H/	10,741.75
Bus Dev. Mgr.	64.05	173.33	11,101.67	9,638.15	100.0% I/	773.94	100.0% I/	351.85	4.38% I/	11,101.67
Vehicle	42.96	173.33	7,445.72	6,548.95	100.0% I/	575.50	100.0% I/	266.17	4.38% I/	7,445.72
Total	\$2,385.32	5,396.31	\$236,494.10	\$186,497.73		\$33,063.02		\$16,933.35		\$236,494.10

General Total	\$142,951.64
Services Total	26,212.41
Supervisory Total	1,195.29
Estimate Total	39,547.23
Bus Dev. Mgr. Total	11,101.67
Vehicle Total	15,485.87
Total	\$236,494.10

A/ Hourly Employee Pay & Benefit Calculation. Workpapers I-1-1.00 to I-1-1.04
B/ Employee Hours Allocator. Workpapers A-1-1.00 to A-1-1.04
C/ General Allocator. Workpapers C-1-1.00 to C-1-1.04
D/ Service Orders Allocator. Workpaper D-1-1.00
E/ Supervisory Allocator. Workpaper J-1-1.00
F/ Estimated Allocator. Workpaper L-1-1.00
G/ Porting Allocator. Workpaper G-1-1.00
H/ Business Development Manager Allocator. Workpaper F-1-1.00
I/ Vehicle Allocator. Workpaper K-1-1.00
J/ Services Allocator. Workpaper B-1-1.00

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S-1-1.09

Employee Name/Number	A/ Hourly Rate (Pay + Ben)	B/ Hours	Monthly Pay + Ben	Electric		Cable/Internet		Telephone		Total Allocated
				Percentage	Salary	Percentage	Salary	Percentage	Salary	
General	\$156.76	173.33	\$27,177.07	84.95% C/	\$23,090.96	10.09% C/	\$2,742.27	4.95% C/	\$1,344.21	\$27,177.07
General	40.80	173.33	7,071.19	84.95% C/	6,007.95	10.09% C/	668.74	4.95% C/	349.75	7,071.19
General	38.24	173.33	6,627.49	84.95% C/	5,600.95	10.09% C/	616.74	4.95% C/	327.80	6,627.49
General	22.38	173.33	3,878.45	84.95% C/	3,250.27	10.09% C/	361.35	4.95% C/	191.83	3,878.45
General	24.00	128.50	3,084.00	84.95% C/	2,602.27	10.09% C/	311.19	4.95% C/	152.54	3,084.00
General	41.46	173.33	7,185.99	84.95% C/	6,105.47	10.09% C/	675.09	4.95% C/	355.43	7,185.99
General	61.51	173.33	10,691.08	84.95% C/	9,058.03	10.09% C/	1,075.74	4.95% C/	527.31	10,691.08
General	72.28	173.33	12,528.94	84.95% C/	10,645.03	10.09% C/	1,262.22	4.95% C/	619.69	12,528.94
General	110.97	173.33	19,234.00	84.95% C/	16,341.88	10.09% C/	1,940.78	4.95% C/	951.33	19,234.00
General	78.55	173.33	13,614.91	84.95% C/	11,567.70	10.09% C/	1,373.80	4.95% C/	673.41	13,614.91
General	28.96	173.33	5,020.26	84.95% C/	4,265.38	10.09% C/	506.56	4.95% C/	248.31	5,020.26
General	67.06	173.33	11,622.94	84.95% C/	9,875.26	10.09% C/	1,172.80	4.95% C/	574.88	11,622.94
General	31.04	173.33	5,380.18	84.95% C/	4,571.19	10.09% C/	542.88	4.95% C/	286.11	5,380.18
General	1000.00	1.00	1,000.00	84.95% C/	849.64	10.09% C/	100.90	4.95% C/	48.46	1,000.00
Service Orders	31.33	173.33	5,429.83	84.95% C/	4,619.29	10.09% C/	542.88	4.95% C/	286.11	5,429.83
Service Orders	21.48	173.33	3,723.31	84.95% C/	3,125.76	10.09% C/	361.35	4.95% C/	191.83	3,723.31
Service Orders	29.57	173.33	5,125.76	84.95% C/	4,325.35	10.09% C/	506.56	4.95% C/	248.31	5,125.76
Service Orders	22.38	173.33	3,878.45	84.95% C/	3,250.27	10.09% C/	361.35	4.95% C/	191.83	3,878.45
Service Orders	18.47	173.33	3,201.41	84.95% C/	2,702.99	10.09% C/	311.19	4.95% C/	152.54	3,201.41
Service Orders	19.59	173.33	3,413.03	84.95% C/	2,912.58	10.09% C/	330.89	4.95% C/	171.55	3,413.03
Service Orders	9.23	173.33	1,608.37	84.95% C/	1,358.81	10.09% C/	159.32	4.95% C/	80.96	1,608.37
Service Orders	8.09	173.33	1,408.37	84.95% C/	1,197.84	10.09% C/	140.86	4.95% C/	71.85	1,408.37
Service Orders	21.46	173.33	3,723.31	84.95% C/	3,125.76	10.09% C/	361.35	4.95% C/	191.83	3,723.31
Service Orders	10.01	173.33	1,742.12	84.95% C/	1,478.76	10.09% C/	173.33	4.95% C/	91.84	1,742.12
Service Orders	7.35	173.33	1,273.33	84.95% C/	1,073.33	10.09% C/	120.62	4.95% C/	61.96	1,273.33
Service Orders	8.00	173.33	1,408.37	84.95% C/	1,197.84	10.09% C/	140.86	4.95% C/	71.85	1,408.37
Service Orders	9.23	173.33	1,608.37	84.95% C/	1,358.81	10.09% C/	159.32	4.95% C/	80.96	1,608.37
Service Orders	10.61	173.33	1,861.90	84.95% C/	1,578.28	10.09% C/	183.62	4.95% C/	91.84	1,861.90
Service Orders	80.88	173.33	14,018.27	84.95% C/	11,918.27	10.09% C/	1,400.00	4.95% C/	718.00	14,018.27
Estimate	51.04	173.33	8,845.97	84.95% C/	7,500.00	10.09% C/	845.97	4.95% C/	430.00	8,845.97
Estimate	27.30	173.33	4,731.71	84.95% C/	4,000.00	10.09% C/	431.71	4.95% C/	220.00	4,731.71
Estimate	61.97	173.33	10,741.75	84.95% C/	9,100.00	10.09% C/	1,041.75	4.95% C/	530.00	10,741.75
Bus Dev. Mgr.	64.05	173.33	11,101.67	84.95% C/	9,400.00	10.09% C/	1,041.67	4.95% C/	530.00	11,101.67
Vehicle	46.36	173.33	8,036.15	84.95% C/	6,800.00	10.09% C/	736.15	4.95% C/	360.00	8,036.15
Vehicle	42.98	173.33	7,448.72	84.95% C/	6,300.00	10.09% C/	648.72	4.95% C/	300.00	7,448.72
Total	\$2,375.82	5,496.75	\$235,193.45		\$185,805.27		\$32,618.50		\$16,769.57	\$235,193.45
General Total			\$143,239.64		\$119,322.01		\$16,259.51		\$7,658.12	
Supervisory Total			24,510.02		14,453.04		7,309.43		2,741.55	
Estimate Total			1,250.67		733.57		376.23		140.86	
Bus Dev. Mgr. Total			39,605.58		29,496.94		5,173.63		4,935.01	
Vehicle Total			11,101.67		8,188.16		2,303.51		610.00	
Total			15,485.97		13,611.55		1,996.30		678.02	
			\$235,193.45		\$185,805.27		\$32,618.50		\$16,769.57	

- A/ Hourly Employee Pay & Benefit Calculation, Worksheets I-1-1.00 to I-1-1.04
B/ Employee Hours Allocator, Worksheets C-1-1.00 to C-1-1.04C.
C/ General Allocator, Worksheet A-1-1.00.
D/ Service Orders Allocator, Worksheet D-1-1.00.
E/ Supervisory Allocator, Worksheet J-1-1.00.
F/ Estimated Allocator, Worksheet L-1-1.00.
G/ Porting Allocator, Worksheet G-1-1.00.
H/ Business Development Manager Allocator, Worksheet F-1-1.00.
I/ Vehicle Allocator, Worksheet K-1-1.00.
J/ Services Allocator, Worksheet B-1-1.00.

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S-1-1,10

Employee Name/Number	Allocator	A/ Hourly Rate (Pay + Ben)	B/ Hours	Monthly Pay + Ben	Electric Percentage	Electric Salary	Cable/Internet Percentage	Cable/Internet Salary	Telephone Percentage	Telephone Salary	Total Allocated
	General	\$156.21	173.33	\$27,076.25	74.78% C	\$20,247.62	15.25% C	\$4,123.13	9.97% C	\$2,699.50	\$27,076.25
	General	40.84	173.33	7,044.96	74.78% C	5,268.22	15.25% C	1,074.36	9.97% C	702.38	7,044.96
	General	38.09	173.33	6,602.91	74.78% C	4,937.85	15.25% C	1,006.94	9.97% C	558.31	6,602.91
	General	22.29	173.33	3,864.06	74.78% C	2,899.55	15.25% C	589.27	9.97% C	385.25	3,864.06
	General	24.00	136.50	3,276.00	74.78% C	2,449.79	15.25% C	499.59	9.97% C	326.62	3,276.00
	General	41.30	173.33	7,159.33	74.78% C	5,353.75	15.25% C	1,091.80	9.97% C	713.79	7,159.33
	General	61.28	173.33	10,621.53	74.78% C	7,942.78	15.25% C	1,619.78	9.97% C	1,038.97	10,621.53
	General	72.02	173.33	12,482.46	74.78% C	9,334.39	15.25% C	1,903.58	9.97% C	1,244.50	12,482.46
	General	110.56	173.33	19,162.65	74.78% C	14,329.83	15.25% C	2,922.30	9.97% C	1,910.52	19,162.65
	General	78.26	173.33	13,584.40	74.78% C	10,143.46	15.25% C	2,068.57	9.97% C	1,352.37	13,584.40
	General	28.86	173.33	5,001.64	74.78% C	3,740.23	15.25% C	782.75	9.97% C	496.66	5,001.64
	General	66.81	173.33	11,579.82	74.78% C	8,659.39	15.25% C	1,765.82	9.97% C	1,154.51	11,579.82
	General	30.92	173.33	5,360.23	74.78% C	4,008.38	15.25% C	817.43	9.97% C	534.41	5,360.23
	General	100.00	1.00	1,000.00	74.78% C	747.80	15.25% C	152.50	9.97% C	99.70	1,000.00
	Service Orders	31.21	173.33	5,409.69	57.86% D	3,130.10	30.60% D	1,655.50	11.54% D	624.09	5,409.69
	Service Orders	21.40	173.33	3,709.50	57.86% D	2,146.35	30.60% D	1,135.20	11.54% D	427.95	3,709.50
	Service Orders	29.46	173.33	5,106.74	57.86% D	2,954.81	30.60% D	1,562.79	11.54% D	589.14	5,106.74
	Service Orders	22.29	173.33	3,864.06	57.86% D	2,235.78	30.60% D	1,182.50	11.54% D	445.78	3,864.06
	Service Orders	32.54	173.33	5,709.54	57.86% D	3,303.59	30.60% D	1,747.26	11.54% D	658.68	5,709.54
	Service Orders	19.52	173.33	3,400.37	57.86% D	1,967.49	30.60% D	1,040.60	11.54% D	392.29	3,400.37
	Service Orders	9.23	106.75	985.30	57.86% D	570.11	30.60% D	301.53	11.54% D	113.67	985.30
	Service Orders	8.00	97.50	780.00	57.86% D	451.32	30.60% D	238.70	11.54% D	89.39	780.00
	Service Orders	21.40	173.33	3,709.50	57.86% D	2,146.35	30.60% D	1,135.20	11.54% D	427.95	3,709.50
	Service Orders	7.55	106.50	804.08	57.86% D	465.25	30.60% D	246.07	11.54% D	92.76	804.08
	Service Orders	8.00	82.20	657.60	57.86% D	380.49	30.60% D	201.24	11.54% D	75.86	657.60
	Services	9.23	134.50	1,241.44	57.46% J	713.31	30.95% J	368.93	11.61% J	144.19	1,241.44
	Services	10.51	118.50	1,257.29	57.46% J	722.42	30.95% J	388.83	11.61% J	146.03	1,257.29
	Estimate	80.58	173.33	13,966.26	75.00% F	10,474.70	12.50% F	1,745.78	12.50% F	1,745.78	13,966.26
	Estimate	50.85	173.33	8,813.15	75.00% F	6,609.86	12.50% F	1,101.64	12.50% F	1,101.64	8,813.15
	Estimate	27.20	173.33	4,714.15	75.00% F	3,535.62	12.50% F	589.27	12.50% F	589.27	4,714.15
	Estimate	61.74	173.33	10,701.90	75.00% F	8,026.43	12.50% F	1,337.74	12.50% F	1,337.74	10,701.90
	Bus Dev. Mgr.	63.81	173.33	11,060.49	73.00% H	8,073.86	21.18% H	2,342.64	5.82% H	643.98	11,060.49
	Vehicle	46.19	173.33	8,006.34	83.22% I	6,662.77	10.83% I	867.27	5.95% I	476.30	8,006.34
	Vehicle	42.82	173.33	7,422.09	83.22% I	6,176.57	10.83% I	803.98	5.95% I	441.54	7,422.09
Total		\$2,375.38	5,290.03	\$235,115.73		\$170,800.00		\$40,411.61		\$23,904.12	\$235,115.73
											\$0.00
General Total				\$115,856.20		\$86,637.27		\$17,668.07		\$11,550.86	
Services Total				50,614.75		32,321.46		12,736.13		5,556.16	
Supervisory Total				804.08		465.25		246.07		92.76	
Estimate Total				41,351.79		30,482.83		5,746.44		5,140.52	
Bus Dev. Mgr. Total				11,060.49		8,073.86		2,342.64		643.98	
Vehicle Total				15,438.42		12,839.33		1,671.26		917.83	
Total				\$235,115.73		\$170,800.00		\$40,411.61		\$23,904.12	

- A/ Hourly Employee Pay & Benefit Calculation. Workpapers I-1-1.00 to I-1-1.04.
B/ Employee Hours Allocator. Workpapers C-1-1.00 to C-1-1.04C.
C/ General Allocator. Workpaper A-1-1.00.
D/ Service Orders Allocator. Workpaper D-1-1.00.
E/ Supervisory Allocator. Workpaper J-1-1.00.
F/ Estimated Allocator. Workpaper L-1-1.00.
G/ Potting Allocator. Workpaper G-1-1.00.
H/ Business Development Manager Allocator. Workpaper F-1-1.00.
I/ Vehicle Allocator. Workpaper K-1-1.00.
J/ Services Allocator. Workpaper B-1-1.00.

Employee Name/Number	AI	Hourly Rate (Pay + Ben)	Hours	Monthly Pay + Ben	Electric Percentage	Salary	Cable/Internet Percentage	Salary	Telephone Percentage	Salary	Total Allocated
General		\$155.21	173.33	\$27,076.25	74.78% C/	\$20,747.62	15.25% C/	\$4,128.13	9.97% C/	\$2,699.30	\$27,076.25
General		10.64	173.33	7,044.96	74.78% C/	5,268.22	15.25% C/	1,074.36	9.97% C/	702.38	7,044.96
General		38.69	173.33	6,602.91	74.78% C/	4,937.65	15.25% C/	1,006.94	9.97% C/	658.31	6,602.91
General		22.29	173.33	3,864.06	74.78% C/	2,889.55	15.25% C/	580.27	9.97% C/	385.25	3,864.06
General		24.00	106.00	2,344.00	74.78% C/	1,902.40	15.25% C/	387.96	9.97% C/	253.64	2,344.00
General		41.30	173.33	7,159.33	74.78% C/	5,353.75	15.25% C/	1,091.80	9.97% C/	713.79	7,159.33
General		61.28	173.33	10,621.53	74.78% C/	7,942.78	15.25% C/	1,619.78	9.97% C/	1,058.97	10,621.53
General		12.02	173.33	12,482.46	74.78% C/	9,324.39	15.25% C/	1,903.58	9.97% C/	1,244.50	12,482.46
General		110.56	173.33	19,162.65	74.78% C/	14,329.83	15.25% C/	2,922.30	9.97% C/	1,910.52	19,162.65
General		78.26	173.33	13,564.40	74.78% C/	10,143.46	15.25% C/	2,068.57	9.97% C/	1,352.37	13,564.40
General		28.86	173.33	5,001.64	74.78% C/	3,740.23	15.25% C/	762.75	9.97% C/	498.66	5,001.64
General		65.81	173.33	11,579.82	74.78% C/	8,659.39	15.25% C/	1,765.92	9.97% C/	1,154.51	11,579.82
General		30.92	173.33	5,360.23	74.78% C/	4,008.38	15.25% C/	817.43	9.97% C/	534.41	5,360.23
General		100.00	1.00	1,000.00	74.78% C/	747.80	15.25% C/	152.50	9.97% C/	99.70	1,000.00
Service Orders		31.21	173.33	5,409.69	57.86% D/	3,130.10	30.60% D/	1,655.50	11.54% D/	624.09	5,409.69
Service Orders		21.40	173.33	3,709.50	57.86% D/	2,146.35	30.60% D/	1,135.20	11.54% D/	427.95	3,709.50
Service Orders		29.46	173.33	5,106.74	57.86% D/	2,854.81	30.60% D/	1,562.79	11.54% D/	589.14	5,106.74
Service Orders		22.29	173.33	3,864.06	57.86% D/	2,235.78	30.60% D/	1,182.50	11.54% D/	445.78	3,864.06
Service Orders		32.94	173.33	5,709.54	57.86% D/	3,303.59	30.60% D/	1,747.26	11.54% D/	658.68	5,709.54
Service Orders		19.62	173.33	3,400.37	57.86% D/	1,967.49	30.60% D/	1,040.60	11.54% D/	382.29	3,400.37
Service Orders		9.23	127.25	1,174.52	57.86% D/	679.59	30.60% D/	359.43	11.54% D/	135.50	1,174.52
Service Orders		8.00	154.00	1,232.00	57.86% D/	712.85	30.60% D/	277.02	11.54% D/	142.13	1,232.00
Service Orders		21.40	173.33	3,709.50	57.86% D/	2,146.35	30.60% D/	1,135.20	11.54% D/	427.95	3,709.50
Service Orders		7.55	138.50	1,045.68	57.86% D/	605.04	30.60% D/	320.00	11.54% D/	120.53	1,045.68
Service Orders		8.00	91.35	730.80	57.86% D/	422.85	30.60% D/	225.64	11.54% D/	84.31	730.80
Services		9.23	162.00	1,485.26	57.48% J/	859.16	30.83% J/	462.43	11.61% J/	173.57	1,485.26
Services		10.61	128.50	1,363.39	57.48% J/	783.38	30.83% J/	421.65	11.61% J/	158.35	1,363.39
Estimate		50.58	173.33	8,813.15	75.00% F/	10,474.70	12.50% F/	1,745.78	12.50% F/	1,745.78	13,966.26
Estimate		61.74	173.33	4,714.15	75.00% F/	6,605.86	12.50% F/	1,101.64	12.50% F/	1,101.64	8,813.15
Estimate		27.20	173.33	10,701.80	75.00% F/	3,333.62	12.50% F/	589.27	12.50% F/	589.27	4,714.15
Estimate		18.00	106.00	1,908.00	75.00% F/	6,026.43	12.50% F/	1,337.74	12.50% F/	1,337.74	10,701.80
Estimate		13.89	43.50	604.22	75.00% F/	1,431.00	12.50% F/	238.50	12.50% F/	238.50	1,908.00
Bus Dev. Mgr.		63.81	173.33	11,060.46	75.00% H/	8,073.85	21.16% H/	2,342.64	5.82% H/	643.98	11,060.46
Vehicle		46.19	173.33	8,066.34	83.22% I/	6,862.77	10.63% I/	867.27	5.95% I/	476.30	8,066.34
Vehicle		42.82	173.33	7,422.09	83.22% I/	6,176.57	10.63% I/	803.98	5.95% I/	441.54	7,422.09
Total		\$2,407.27	5,564.66	\$238,211.88		\$172,896.74		\$41,017.88		\$24,297.26	\$238,211.88
General Total				\$132,064.24		\$98,757.64		\$20,139.30		\$13,166.81	
Supervisory Total				38,092.39		21,052.59		10,891.65		4,148.15	
Estimate Total				1,485.26		859.16		462.43		173.57	
Bus Dev. Mgr. Total				42,071.07		31,314.15		5,510.11		5,246.82	
Vehicle Total				11,060.49		8,073.85		2,342.64		643.98	
Total				15,428.42		12,839.33		1,671.26		917.83	
				\$238,211.88		\$172,896.74		\$41,017.88		\$24,297.26	

- AI/ Hourly Employee Pay & Benefit Calculation, Worksheets I-1-1.00 to I-1-1.04.
 BI/ Employee Hours Allocator, Worksheets C-1-1.00 to C-1-1.04C.
 CI/ General Allocator, Worksheet A-1-1.00.
 DI/ Service Orders Allocator, Worksheet D-1-1.00.
 EI/ Supervisory Allocator, Worksheet J-1-1.00.
 FI/ Estimated Allocator, Worksheet L-1-1.00.
 GI/ Porting Allocator, Worksheet G-1-1.00.
 HI/ Business Development Manager Allocator, Worksheet F-1-1.00.
 I/ Vehicle Allocator, Worksheet K-1-1.00.
 J/ Services Allocator, Worksheet B-1-1.00.

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S-1-1.12

Employee Name/Number	Allocator	A/ Hourly Rate (Pay + Ben)	B/ Hours	Monthly Pay + Ben	Electric Percentage	Electric Salary	Cable/Internet Percentage	Cable/Internet Salary	Telephone Percentage	Telephone Salary	Total Allocated
General	General	\$156.21	173.33	\$27,075.25	74.78% C	\$20,247.62	15.25% C	\$4,129.73	9.97% C	\$2,699.50	\$27,075.25
General	General	40.64	173.33	7,044.96	74.78% C	5,288.22	15.25% C	1,074.36	9.97% C	702.38	7,044.96
General	General	36.09	173.33	6,202.91	74.78% C	4,637.65	15.25% C	1,006.84	9.97% C	658.31	6,202.91
General	General	22.29	173.33	3,864.06	74.78% C	2,899.55	15.25% C	589.27	9.97% C	385.25	3,864.06
General	General	24.00	136.75	3,282.00	74.78% C	2,454.28	15.25% C	500.51	9.97% C	327.22	3,282.00
General	General	41.30	173.33	7,159.33	74.78% C	5,353.75	15.25% C	1,091.80	9.97% C	713.79	7,159.33
General	General	61.28	173.33	10,621.53	74.78% C	7,942.78	15.25% C	1,519.78	9.97% C	1,058.97	10,621.53
General	General	72.02	173.33	12,482.46	74.78% C	9,334.39	15.25% C	1,903.68	9.97% C	1,244.50	12,482.46
General	General	110.56	173.33	19,162.65	74.78% C	14,329.83	15.25% C	2,922.30	9.97% C	1,910.52	19,162.65
General	General	78.26	173.33	13,564.40	74.78% C	10,143.46	15.25% C	2,068.57	9.97% C	1,352.37	13,564.40
General	General	7.55	173.33	1,326.05	74.78% C	1,000.86	15.25% C	81.75	9.97% C	53.44	1,326.05
General	General	28.86	173.33	5,001.64	74.78% C	3,740.23	15.25% C	762.75	9.97% C	488.65	5,001.64
General	General	66.81	173.33	11,579.82	74.78% C	8,659.39	15.25% C	1,755.92	9.97% C	1,154.51	11,579.82
General	General	30.92	173.33	5,360.23	74.78% C	4,008.38	15.25% C	817.43	9.97% C	534.41	5,360.23
General	General	100.00	173.33	16,666.67	74.78% C	12,500.00	15.25% C	2,500.00	9.97% C	1,666.67	16,666.67
Service Orders	Service Orders	31.21	173.33	5,409.69	74.78% C	4,078.80	15.25% C	817.43	9.97% C	534.41	5,409.69
Service Orders	Service Orders	21.40	173.33	3,709.50	74.78% C	2,782.10	15.25% C	567.40	9.97% C	370.95	3,709.50
Service Orders	Service Orders	28.46	173.33	5,067.74	74.78% C	3,800.81	15.25% C	796.93	9.97% C	506.74	5,067.74
Service Orders	Service Orders	22.29	173.33	3,864.06	74.78% C	2,899.55	15.25% C	589.27	9.97% C	385.25	3,864.06
Service Orders	Service Orders	32.94	173.33	5,709.54	74.78% C	4,353.26	15.25% C	906.28	9.97% C	570.95	5,709.54
Service Orders	Service Orders	19.62	173.33	3,400.37	74.78% C	2,550.28	15.25% C	550.09	9.97% C	340.03	3,400.37
Service Orders	Service Orders	22.29	25.75	566.34	74.78% C	424.76	15.25% C	82.58	9.97% C	53.44	566.34
Service Orders	Service Orders	9.23	160.25	1,479.11	74.78% C	1,106.84	15.25% C	222.27	9.97% C	141.41	1,479.11
Service Orders	Service Orders	8.00	136.75	1,118.00	74.78% C	840.00	15.25% C	178.00	9.97% C	118.00	1,118.00
Service Orders	Service Orders	7.55	51.25	386.94	74.78% C	290.21	15.25% C	56.73	9.97% C	36.79	386.94
Service Orders	Service Orders	12.00	29.00	348.00	74.78% C	261.00	15.25% C	57.00	9.97% C	36.00	348.00
Service Orders	Service Orders	21.40	173.33	3,709.50	74.78% C	2,782.10	15.25% C	567.40	9.97% C	370.95	3,709.50
Service Orders	Service Orders	7.55	154.50	1,166.48	74.78% C	874.86	15.25% C	181.62	9.97% C	116.64	1,166.48
Service Orders	Service Orders	8.00	100.25	1,333.33	74.78% C	1,000.00	15.25% C	200.00	9.97% C	133.33	1,333.33
Services	Services	9.23	166.50	1,739.86	74.78% C	1,304.89	15.25% C	264.97	9.97% C	173.88	1,739.86
Services	Services	10.61	147.50	1,564.98	74.78% C	1,173.74	15.25% C	231.24	9.97% C	156.49	1,564.98
Estimate	Estimate	90.58	173.33	13,566.26	74.78% C	10,174.70	15.25% C	2,081.50	9.97% C	1,352.06	13,566.26
Estimate	Estimate	50.85	173.33	8,813.15	74.78% C	6,609.86	15.25% C	1,343.78	9.97% C	881.31	8,813.15
Estimate	Estimate	15.25	151.00	2,302.75	74.78% C	1,727.06	15.25% C	354.70	9.97% C	230.27	2,302.75
Estimate	Estimate	61.74	173.33	10,701.50	74.78% C	8,026.43	15.25% C	1,637.74	9.97% C	1,037.74	10,701.50
Estimate	Estimate	18.00	151.00	2,718.00	74.78% C	2,038.50	15.25% C	399.50	9.97% C	259.50	2,718.00
Estimate	Estimate	13.89	176.00	2,472.42	74.78% C	1,854.32	15.25% C	368.10	9.97% C	247.24	2,472.42
Bus Dev. Mgr.	Bus Dev. Mgr.	53.81	173.33	9,006.34	74.78% C	6,762.77	15.25% C	1,383.57	9.97% C	883.08	9,006.34
Vehicle	Vehicle	46.19	173.33	8,006.34	74.78% C	6,004.76	15.25% C	1,201.54	9.97% C	767.30	8,006.34
Vehicle	Vehicle	42.82	173.33	7,422.09	74.78% C	5,566.57	15.25% C	1,115.40	9.97% C	742.09	7,422.09
Vehicle	Vehicle	42.82	173.33	7,422.09	74.78% C	5,566.57	15.25% C	1,115.40	9.97% C	742.09	7,422.09
Total		\$2,487.34	6,193.08	\$249,334.88		\$181,474.17		\$42,711.99		\$25,148.71	\$249,334.88
General Total				\$148,564.22		\$108,689.44		\$24,840.06		\$15,034.71	\$148,564.22
Services Total				24,320.19		14,054.89		7,448.22		2,807.07	24,320.19
Supervisory Total				1,564.98		899.21		483.95		181.77	1,564.98
Estimate Total				52,034.98		38,804.73		7,484.45		5,765.79	52,034.98
Bus Dev. Mgr. Total				8,006.34		6,004.76		1,201.54		767.30	8,006.34
Vehicle Total				14,844.18		12,353.13		1,807.97		883.08	14,844.18
Total				\$249,334.88		\$181,474.17		\$42,711.99		\$25,148.71	\$249,334.88

A/ Hourly Employee Pay & Benefit Calculation, Worksheets I-1-1.00 to I-1-1.04.
B/ Employee Hours Allocator, Worksheets C-1-1.00 to C-1-1.04C.
C/ General Allocator, Worksheet A-1-1.00.
D/ Service Orders Allocator, Worksheet D-1-1.00.
E/ Supervisory Allocator, Worksheet L-1-1.00.
F/ Estimated Allocator, Worksheet L-1-1.00.
G/ Posing Allocator, Worksheet G-1-1.00.
H/ Business Development Manager Allocator, Worksheet F-1-1.00.
I/ Vehicle Allocator, Worksheet K-1-1.00.
J/ Services Allocator, Worksheet B-1-1.00.

Bristol Tennessee Essential Services
Hourly Employee Pay & Benefit Rate Calculation
Summary Sheet

I-1-1.00

	Regular Pay Rate	Benefits	Total Pay Rate	
Third Quarter 2009				
July	\$1,658.85	\$463.89	\$2,122.74	A/
August	1,667.30	492.96	2,160.26	A/
September	1,708.78	517.86	2,226.64	A/
Total Hourly Rate	\$5,034.93	\$1,474.72	\$6,509.65	
Fourth Quarter 2009				
October	\$1,643.33	\$438.11	\$2,081.44	B/
November	1,651.94	438.90	2,090.84	B/
December	1,695.56	465.86	2,161.42	B/
Total Hourly Rate	\$4,990.83	\$1,342.86	\$6,333.69	
First Quarter 2010				
January	\$1,819.16	\$574.39	\$2,393.55	C/
February	1,809.38	578.94	2,388.32	C/
March	1,814.85	560.77	2,375.62	C/
Total Hourly Rate	\$5,443.39	\$1,714.10	\$7,157.49	
Second Quarter 2010				
April	\$1,804.85	\$570.53	\$2,375.38	D/
May	1,836.74	570.53	2,407.27	D/
June	1,900.35	587.19	2,487.54	D/
Total Hourly Rate	\$5,541.94	\$1,728.25	\$7,270.19	
Grand Total Hourly Rate	\$21,011.09	\$6,259.93	\$27,271.02	

A/ Workpaper I-1-1.01.

B/ Workpaper I-1-1.02.

C/ Workpaper I-1-1.03.

D/ Workpaper I-1-1.04.

A: Benefit Analysis Calculation H-1-1.00.
B: Worksheet H-1-2.00

A/ Benefit Analysis Calculation H-1-1.00.
B/ Vkrópisari-1.2.00

A/ Benefit Analysis Calculation H-1-1.00
B/ Y/od paper I-1-2.00

Bristol Tennessee Essential Services
Employee Pay & Benefit Rate Calculator
Fourth Quarter 2009

Highly Confidential

1-1-1.02A

Employee Name/Number	Status	October 2009		
		Regular Hourly Pay	Benefits @ 74.75% A	Total Pay and Benefits
	Full Time	187.55 B/	135.47	\$153.00
	Full Time	22.75 B/	17.04	39.83
	Full Time	21.36 B/	15.97	37.33
	Full Time	12.50 B/	9.34	21.84
	Part Time	24.00 B/	0.00	24.00
	Full Time	23.16 B/	17.31	40.47
	Full Time	15.12 B/	11.30	26.42
	Full Time	37.46 B/	28.00	65.46
	Full Time	15.65 B/	11.69	27.31
	Part Time	1,000.00 B/	0.00	1,000.00
	Full Time	17.50 B/	13.08	30.58
	Full Time	17.00 B/	8.97	20.97
	Full Time	16.52 B/	12.35	28.87
	Full Time	12.50 B/	9.34	21.84
	Full Time	13.00 B/	9.72	22.72
	Full Time	11.00 B/	8.22	19.22
	Part Time	9.23 B/	0.00	9.23
	Part Time	8.00 B/	0.00	8.00
	Full Time	12.00 B/	8.97	20.97
	Full Time	10.00 B/	7.47	17.47
	Part Time	8.00 B/	0.00	8.00
	Part Time	8.00 B/	0.00	8.00
	Full Time	45.18 B/	33.77	78.95
	Full Time	28.51 B/	21.31	49.82
	Full Time	15.25 B/	11.40	26.65
	Full Time	28.65 B/	21.57	50.42
	Full Time	43.84 B/	32.60	76.68
	Full Time	35.78 B/	26.75	62.53
	Full Time	25.18 B/	18.82	44.00
	Full Time	23.34 B/	17.45	40.79
	Math Total	\$1,443.31	\$428.11	\$1,871.42

A/ Benefit Analysis Calculation H-1-1.01
B/ Worksheet 1-1-2.01

Bristol Tennessee Essential Services
Employee Pay & Benefit Rate Calculator
Fourth Quarter 2009

Highly Confidential

1-1-1.02B

Employee Name/Number	Status	November 2009		
		Regular Hourly Pay	Benefits @ 74.75% A	Total Pay and Benefits
	Full Time	187.55 B/	135.47	\$153.00
	Full Time	22.75 B/	17.04	39.83
	Full Time	21.36 B/	15.97	37.33
	Full Time	12.50 B/	9.34	21.84
	Part Time	24.00 B/	0.00	24.00
	Full Time	23.16 B/	17.31	40.47
	Full Time	15.12 B/	11.30	26.42
	Full Time	37.46 B/	28.00	65.46
	Full Time	15.65 B/	11.69	27.31
	Part Time	1,000.00 B/	0.00	1,000.00
	Full Time	17.50 B/	13.08	30.58
	Full Time	17.00 B/	8.97	20.97
	Full Time	16.52 B/	12.35	28.87
	Full Time	12.50 B/	9.34	21.84
	Full Time	13.00 B/	9.72	22.72
	Full Time	11.00 B/	8.22	19.22
	Part Time	9.23 B/	0.00	9.23
	Part Time	8.00 B/	0.00	8.00
	Full Time	12.00 B/	8.97	20.97
	Full Time	10.00 B/	7.47	17.47
	Part Time	8.00 B/	0.00	8.00
	Part Time	8.00 B/	0.00	8.00
	Full Time	7.55 B/	0.00	7.55
	Full Time	45.18 B/	33.77	78.95
	Full Time	28.51 B/	21.31	49.82
	Full Time	15.25 B/	11.40	26.65
	Full Time	28.65 B/	21.57	50.42
	Full Time	43.84 B/	32.60	76.68
	Full Time	35.78 B/	26.75	62.53
	Full Time	25.18 B/	18.82	44.00
	Full Time	23.34 B/	17.45	40.79
	Math Total	\$1,851.91	\$438.90	\$2,090.81

A/ Benefit Analysis Calculation H-1-1.01
B/ Worksheet 1-1-2.01

Bristol Tennessee Essential Services
Employee Pay & Benefit Rate Calculator
Fourth Quarter 2009

Highly Confidential

1-1-1.02C

Employee Name/Number	Status	December 2009		
		Regular Hourly Pay	Benefits @ 74.75% A	Total Pay and Benefits
	Full Time	187.55 B/	135.47	\$153.00
	Full Time	22.75 B/	17.04	39.83
	Full Time	21.36 B/	15.97	37.33
	Full Time	12.50 B/	9.34	21.84
	Part Time	24.00 B/	0.00	24.00
	Full Time	23.16 B/	17.31	40.47
	Full Time	15.12 B/	11.30	26.42
	Full Time	37.46 B/	28.00	65.46
	Full Time	17.34 B/	12.98	30.30
	Full Time	34.38 B/	25.68	60.04
	Part Time	1,000.00 B/	0.00	1,000.00
	Full Time	17.50 B/	13.08	30.58
	Full Time	12.00 B/	8.97	20.97
	Full Time	16.52 B/	12.35	28.87
	Full Time	12.50 B/	9.34	21.84
	Full Time	13.00 B/	9.72	22.72
	Full Time	11.00 B/	8.22	19.22
	Part Time	9.23 B/	0.00	9.23
	Part Time	8.00 B/	0.00	8.00
	Full Time	12.00 B/	8.97	20.97
	Full Time	10.00 B/	7.47	17.47
	Part Time	8.00 B/	0.00	8.00
	Part Time	8.00 B/	0.00	8.00
	Full Time	7.55 B/	0.00	7.55
	Full Time	7.55 B/	0.00	7.55
	Full Time	45.18 B/	33.77	78.95
	Full Time	28.51 B/	21.31	49.82
	Full Time	15.25 B/	11.40	26.65
	Full Time	28.65 B/	21.57	50.42
	Full Time	43.84 B/	32.60	76.68
	Full Time	35.78 B/	26.75	62.53
	Full Time	25.18 B/	18.82	44.00
	Full Time	23.34 B/	17.45	40.79
	Math Total	\$1,855.66	\$466.86	\$2,161.42

A/ Benefit Analysis Calculation H-1-1.01
B/ Worksheet 1-1-2.01

Employee Name/Number	Status	January 2010	
		Regular Hourly Pay	Total Pay and Benefits
	Full Time	\$17.55 B/	\$158.20
	Full Time	22.75 B/	18.01
	Full Time	21.35 B/	16.58
	Full Time	12.50 B/	9.88
	Part Time	24.00 B/	0.00
	Full Time	23.15 B/	18.30
	Full Time	34.38 B/	27.15
	Full Time	40.38 B/	31.90
	Full Time	61.50 B/	48.88
	Full Time	43.63 B/	34.87
	Full Time	16.11 B/	12.78
	Full Time	37.46 B/	29.60
	Full Time	17.34 B/	13.70
	Part Time	1,000.00 B/	0.00
	Full Time	17.55 B/	13.83
	Full Time	12.00 B/	9.48
	Full Time	16.52 B/	13.05
	Full Time	12.50 B/	9.88
	Full Time	13.00 B/	10.27
	Full Time	11.00 B/	8.69
	Part Time	9.23 B/	0.00
	Part Time	8.00 B/	0.00
	Full Time	12.00 B/	9.48
	Full Time	10.00 B/	7.90
	Part Time	8.00 B/	0.00
	Part Time	7.55 B/	0.00
	Part Time	8.00 B/	0.00
	Part Time	7.55 B/	0.00
	Part Time	9.23 B/	0.00
	Part Time	10.61 B/	0.00
	Full Time	45.18 B/	35.70
	Full Time	28.51 B/	22.53
	Full Time	15.25 B/	12.05
	Full Time	28.65 B/	22.79
	Full Time	35.78 B/	28.27
	Full Time	25.50 B/	20.46
	Full Time	24.01 B/	19.97
Hash Total		\$1,815.11	\$154.71
			\$2,293.81

A/ Benefit Analysis Calculation H-1-1.0
B/ Worksheet I-1-2.0

Employee Name/Number	Status	February 2010	
		Regular Hourly Pay	Total Pay and Benefits
	Full Time	\$17.55 B/	\$158.20
	Full Time	22.75 B/	18.01
	Full Time	21.35 B/	16.58
	Full Time	12.50 B/	9.88
	Part Time	24.00 B/	0.00
	Full Time	23.15 B/	18.30
	Full Time	34.38 B/	27.15
	Full Time	40.38 B/	31.90
	Full Time	61.50 B/	48.88
	Full Time	43.63 B/	34.87
	Full Time	16.11 B/	12.78
	Full Time	37.46 B/	29.60
	Full Time	17.34 B/	13.70
	Part Time	1,000.00 B/	0.00
	Full Time	17.55 B/	13.83
	Full Time	12.00 B/	9.48
	Full Time	16.52 B/	13.05
	Full Time	12.50 B/	9.88
	Full Time	13.00 B/	10.27
	Full Time	11.00 B/	8.69
	Part Time	9.23 B/	0.00
	Part Time	8.00 B/	0.00
	Full Time	12.00 B/	9.48
	Full Time	10.00 B/	7.90
	Part Time	7.55 B/	0.00
	Part Time	8.00 B/	0.00
	Part Time	7.55 B/	0.00
	Part Time	9.23 B/	0.00
	Part Time	10.61 B/	0.00
	Full Time	45.18 B/	35.70
	Full Time	28.51 B/	22.53
	Full Time	15.25 B/	12.05
	Full Time	28.65 B/	22.79
	Full Time	35.78 B/	28.27
	Full Time	25.50 B/	20.46
	Full Time	24.01 B/	19.97
Hash Total		\$1,809.31	\$158.91
			\$2,389.21

A/ Benefit Analysis Calculation H-1-1.0
B/ Worksheet I-1-2.0

Employee Name/Number	Status	March 2010	
		Regular Hourly Pay	Total Pay and Benefits
	Full Time	\$17.55 B/	\$158.20
	Full Time	22.75 B/	18.01
	Full Time	21.35 B/	16.58
	Full Time	12.50 B/	9.88
	Part Time	24.00 B/	0.00
	Full Time	23.15 B/	18.30
	Full Time	34.38 B/	27.15
	Full Time	40.38 B/	31.90
	Full Time	61.50 B/	48.88
	Full Time	43.63 B/	34.87
	Full Time	16.11 B/	12.78
	Full Time	37.46 B/	29.60
	Full Time	17.34 B/	13.70
	Part Time	1,000.00 B/	0.00
	Full Time	17.55 B/	13.83
	Full Time	12.00 B/	9.48
	Full Time	16.52 B/	13.05
	Full Time	12.50 B/	9.88
	Full Time	13.00 B/	10.27
	Full Time	11.00 B/	8.69
	Part Time	9.23 B/	0.00
	Part Time	8.00 B/	0.00
	Full Time	12.00 B/	9.48
	Full Time	10.00 B/	7.90
	Part Time	7.55 B/	0.00
	Part Time	8.00 B/	0.00
	Part Time	7.55 B/	0.00
	Part Time	9.23 B/	0.00
	Part Time	10.61 B/	0.00
	Full Time	45.18 B/	35.70
	Full Time	28.51 B/	22.53
	Full Time	15.25 B/	12.05
	Full Time	28.65 B/	22.79
	Full Time	35.78 B/	28.27
	Full Time	25.50 B/	20.46
	Full Time	24.01 B/	19.97
Hash Total		\$1,814.85	\$160.71
			\$2,376.56

A/ Benefit Analysis Calculation H-1-1.0
B/ Worksheet I-1-2.0

Employee Name/Number	Status	April 2010		
		Regular Hourly Pay	Benefits @ 78.34% A/	Total Pay and Benefits
	Full Time	\$37.55 B/	\$33.82	\$156.21
	Full Time	\$32.75 B/	17.85	40.64
	Full Time	\$21.35 B/	16.73	38.09
	Full Time	\$12.50 B/	9.79	22.29
	Part Time	\$24.00 B/	0.00	24.00
	Full Time	\$23.16 B/	16.14	41.30
	Full Time	\$34.36 B/	28.92	61.28
	Full Time	\$40.38 B/	31.64	72.02
	Full Time	\$61.99 B/	48.67	110.66
	Full Time	\$43.88 B/	34.38	78.26
	Full Time	\$16.18 B/	12.68	28.86
	Full Time	\$37.45 B/	29.35	66.81
	Full Time	\$17.34 B/	13.58	30.92
	Part Time	\$1,000.00 B/	0.00	1,000.00
	Full Time	\$17.50 B/	13.71	31.21
	Full Time	\$12.00 B/	9.40	21.40
	Full Time	\$11.50 B/	9.08	20.58
	Full Time	\$12.50 B/	9.79	22.29
	Full Time	\$18.47 B/	14.47	32.94
	Full Time	\$11.00 B/	8.62	19.62
	Part Time	\$9.23 B/	0.00	9.23
	Part Time	\$10.00 B/	0.00	10.00
	Full Time	\$11.00 B/	9.40	21.40
	Part Time	\$7.55 B/	0.00	7.55
	Part Time	\$12.00 B/	0.00	12.00
	Part Time	\$9.23 B/	0.00	9.23
	Part Time	\$10.61 B/	0.00	10.61
	Full Time	\$45.18 B/	35.40	80.58
	Full Time	\$28.51 B/	22.34	50.85
	Full Time	\$15.25 B/	11.95	27.20
	Full Time	\$34.62 B/	27.12	61.74
	Full Time	\$35.78 B/	28.03	63.81
	Full Time	\$25.00 B/	20.25	45.19
	Full Time	\$24.01 B/	18.81	42.82
Hash Total		\$1,004.85	\$570.51	\$1,575.35

A/ Benefit Analysis Calculation H-1-1-00
B/ Worksheet H-2-00

Employee Name/Number	Status	May 2010		
		Regular Hourly Pay	Benefits @ 78.34% A/	Total Pay and Benefits
	Full Time	\$37.55 B/	\$33.82	\$156.21
	Full Time	\$22.79 B/	17.65	40.44
	Full Time	\$21.35 B/	16.73	38.09
	Full Time	\$12.50 B/	9.79	22.29
	Part Time	\$24.00 B/	0.00	24.00
	Full Time	\$23.16 B/	16.14	41.30
	Full Time	\$34.36 B/	28.92	61.28
	Full Time	\$40.38 B/	31.64	72.02
	Full Time	\$61.99 B/	48.67	110.66
	Full Time	\$43.88 B/	34.38	78.26
	Full Time	\$16.18 B/	12.68	28.86
	Full Time	\$37.45 B/	29.35	66.81
	Full Time	\$17.34 B/	13.58	30.92
	Part Time	\$1,000.00 B/	0.00	1,000.00
	Full Time	\$17.50 B/	13.71	31.21
	Full Time	\$12.00 B/	9.40	21.40
	Full Time	\$16.52 B/	12.94	29.46
	Full Time	\$12.50 B/	9.79	22.29
	Full Time	\$18.47 B/	14.47	32.94
	Full Time	\$11.00 B/	8.62	19.62
	Part Time	\$9.23 B/	0.00	9.23
	Part Time	\$10.00 B/	0.00	10.00
	Full Time	\$12.00 B/	9.40	21.40
	Part Time	\$7.55 B/	0.00	7.55
	Part Time	\$10.00 B/	0.00	10.00
	Part Time	\$9.23 B/	0.00	9.23
	Part Time	\$10.61 B/	0.00	10.61
	Full Time	\$45.18 B/	35.40	80.58
	Full Time	\$28.51 B/	22.34	50.85
	Full Time	\$15.25 B/	11.95	27.20
	Full Time	\$34.62 B/	27.12	61.74
	Full Time	\$35.78 B/	28.03	63.81
	Full Time	\$25.00 B/	20.25	45.19
	Full Time	\$24.01 B/	18.81	42.82
Hash Total		\$1,858.74	\$976.53	\$2,835.27

A/ Benefit Analysis Calculation H-1-1-00
B/ Worksheet H-2-00

Employee Name/Number	Status	June 2010		
		Regular Hourly Pay	Benefits @ 78.34% A/	Total Pay and Benefits
	Full Time	\$37.55 B/	\$33.82	\$156.21
	Full Time	\$22.79 B/	17.65	40.44
	Full Time	\$21.35 B/	16.73	38.09
	Full Time	\$12.50 B/	9.79	22.29
	Part Time	\$24.00 B/	0.00	24.00
	Full Time	\$23.16 B/	16.14	41.30
	Full Time	\$34.36 B/	28.92	61.28
	Full Time	\$40.38 B/	31.64	72.02
	Full Time	\$61.99 B/	48.67	110.66
	Full Time	\$43.88 B/	34.38	78.26
	Full Time	\$16.18 B/	12.68	28.86
	Full Time	\$37.45 B/	29.35	66.81
	Full Time	\$17.34 B/	13.58	30.92
	Part Time	\$1,000.00 B/	0.00	1,000.00
	Full Time	\$17.50 B/	13.71	31.21
	Full Time	\$12.00 B/	9.40	21.40
	Full Time	\$18.52 B/	12.04	29.46
	Full Time	\$12.50 B/	9.79	22.29
	Full Time	\$18.47 B/	14.47	32.94
	Full Time	\$11.00 B/	8.62	19.62
	Full Time	\$12.50 B/	9.79	22.29
	Part Time	\$9.23 B/	0.00	9.23
	Part Time	\$10.00 B/	0.00	10.00
	Part Time	\$7.55 B/	0.00	7.55
	Part Time	\$12.00 B/	0.00	12.00
	Full Time	\$12.00 B/	9.40	21.40
	Part Time	\$10.61 B/	0.00	10.61
	Part Time	\$8.00 B/	0.00	8.00
	Part Time	\$7.55 B/	0.00	7.55
	Part Time	\$10.00 B/	0.00	10.00
	Part Time	\$9.23 B/	0.00	9.23
	Part Time	\$10.61 B/	0.00	10.61
	Full Time	\$45.18 B/	35.40	80.58
	Full Time	\$28.51 B/	22.34	50.85
	Full Time	\$15.25 B/	11.95	27.20
	Full Time	\$34.62 B/	27.12	61.74
	Full Time	\$35.78 B/	28.03	63.81
	Full Time	\$25.00 B/	20.25	45.19
	Full Time	\$24.01 B/	18.81	42.82
	Full Time	\$24.01 B/	18.81	42.82
Hash Total		\$1,900.35	\$1,087.19	\$2,987.54

A/ Benefit Analysis Calculation H-1-1-00
B/ Worksheet H-2-00

Bristol Tennessee Essential Services
Benefit Analysis Calculation
Summary Sheet

H-1-1.00

	3rd QTR 2009	4th QTR 2009	1st QTR 2010	2nd QTR 2010
Company's Calculation	76.11% A/	75.22% B/	79.84% C/	78.16% D/
Auditor's Calculations	83.81% E/	74.75% F/	79.01% G/	78.34% H/
Difference	-7.70%	0.47%	0.83%	-0.18%

A/ Workpaper H-1-2.00
B/ Workpaper H-1-3.00
C/ Workpaper H-1-4.00
D/ Workpaper H-1-5.00
E/ Workpaper H-1-1.01
F/ Workpaper H-1-1.02
G/ Workpaper H-1-1.03
H/ Workpaper H-1-1.04

Bristol Tennessee Essential Services
Benefit Analysis Calculation
Third Quarter 2009

H-1-1.01

Acct #	Description	April 2009	May 2009	June 2009	QTR Total
Labor:					
926.10	Employee Group Insurance	235,411	233,887	242,174	711,472
926.20	Employee Retirement Plan	256,960	253,987	262,282	773,229
926.25	401K Employer Clearing Account	257,283	254,495	265,471	777,249
408.30	FICA Tax Expense	415,644	281,541	320,725	1,017,911
	Total (Average)	<u>1,165,298</u>	<u>1,023,910</u>	<u>1,090,652</u>	<u>3,279,861</u>
Benefits:					
926.10	Employee Group Insurance	133,049	100,313	145,006	378,368
926.20	Employee Retirement Plan	53,565	35,997	40,893	130,455
926.25	401K Employer Clearing Account	19,646	13,119	14,996	47,760
408.30	FICA Tax Expense	31,671	21,413	24,411	77,494
	Total	<u>237,931</u>	<u>170,841</u>	<u>225,306</u>	<u>634,077</u>
Factor:					
926.10	Employee Group Insurance	56.52%	42.89%	59.88%	53.18%
926.20	Employee Retirement Plan	20.85%	14.17%	15.59%	16.87%
926.25	401K Employer Clearing Account	7.64%	5.15%	5.65%	6.14%
408.30	FICA Tax Expense	7.62%	7.61%	7.61%	7.61%
	Total	<u>92.62%</u>	<u>69.82%</u>	<u>88.73%</u>	<u>83.81%</u>

SOURCE: Workpapers H-1-2.00 to H-1-2.04.

Bristol Tennessee Essential Services
Benefit Analysis Calculation
Fourth Quarter 2009

H-1-1.02

Acct #	Description	July 2009	August 2009	September 2009	QTR Total
Labor:					
926.10	Employee Group Insurance	240,760	232,402	257,803	730,966
926.20	Employee Retirement Plan	262,334	253,927	285,077	801,337
926.25	401K Employer Clearing Account	265,310	253,761	283,783	802,853
408.30	FICA Tax Expense	278,274	295,331	326,937	900,542
	Total (Average)	<u>1,046,678</u>	<u>1,035,421</u>	<u>1,153,600</u>	<u>3,235,698</u>
Benefits:					
926.10	Employee Group Insurance	137,209	92,691	120,563	350,462
926.20	Employee Retirement Plan	35,242	37,522	42,130	114,895
926.25	401K Employer Clearing Account	12,812	12,776	14,824	40,412
408.30	FICA Tax Expense	21,165	21,777	23,994	66,936
	Total	<u>206,428</u>	<u>164,767</u>	<u>201,510</u>	<u>572,705</u>
Factor:					
926.10	Employee Group Insurance	56.99%	39.88%	46.77%	47.95%
926.20	Employee Retirement Plan	13.43%	14.78%	14.78%	14.34%
926.25	401K Employer Clearing Account	4.83%	5.03%	5.22%	5.03%
408.30	FICA Tax Expense	7.61%	7.37%	7.34%	7.43%
	Total	<u>82.86%</u>	<u>67.07%</u>	<u>74.11%</u>	<u>74.75%</u>

SOURCE: Workpapers H-1-3.00 to H-1-3.04.

Bristol Tennessee Essential Services
Benefit Analysis Calculation
First Quarter 2010

H-1-1.03

Acct #	Description	October 2009	November 2009	December 2009	QTR Total
Labor:					
926.10	Employee Group Insurance	242,127	198,995	261,216	702,338
926.20	Employee Retirement Plan	266,071	216,844	279,200	762,115
926.25	401K Employer Clearing Account	264,704	215,214	279,106	759,024
408.30	FICA Tax Expense	414,258	283,519	365,241	1,063,018
	Total (Average)	1,187,161	914,572	1,184,762	3,286,495
Benefits:					
926.10	Employee Group Insurance	125,316	116,292	95,724	337,331
926.20	Employee Retirement Plan	53,055	35,357	47,463	135,875
926.25	401K Employer Clearing Account	18,779	12,437	14,253	45,469
408.30	FICA Tax Expense	29,824	20,076	26,211	76,111
	Total	226,973	184,163	183,649	594,786
Factor:					
926.10	Employee Group Insurance	51.76%	58.44%	36.65%	48.03%
926.20	Employee Retirement Plan	19.94%	16.31%	17.00%	17.83%
926.25	401K Employer Clearing Account	7.09%	5.78%	5.11%	5.99%
408.30	FICA Tax Expense	7.20%	7.08%	7.18%	7.16%
	Total	85.99%	87.61%	65.93%	79.01%

SOURCE: Workpapers H-1-4.00 to H-1-4.04.

Bristol Tennessee Essential Services
Benefit Analysis Calculation
Second Quarter 2010

H-1-1.04

Acct #	Description	January 2010	February 2010	March 2010	QTR Total
Labor:					
926.10	Employee Group Insurance	229,403	236,558	243,714	709,675
926.20	Employee Retirement Plan	251,561	260,143	268,726	780,430
926.25	401K Employer Clearing Account	252,281	260,217	268,152	780,650
408.30	FICA Tax Expense	325,941	286,264	278,607	890,812
	Total (Average)	<u>1,059,186</u>	<u>1,043,182</u>	<u>1,059,199</u>	<u>3,161,567</u>
Benefits:					
926.10	Employee Group Insurance	92,248	120,432	148,616	361,296
926.20	Employee Retirement Plan	39,568	37,641	35,715	112,924
926.25	401K Employer Clearing Account	12,811	13,951	15,091	41,852
408.30	FICA Tax Expense	24,805	21,770	21,163	67,737
	Total	<u>169,432</u>	<u>193,794</u>	<u>220,584</u>	<u>583,810</u>
Factor:					
926.10	Employee Group Insurance	40.21%	50.91%	60.98%	50.91%
926.20	Employee Retirement Plan	15.73%	14.47%	13.29%	14.47%
926.25	401K Employer Clearing Account	5.08%	5.36%	5.63%	5.36%
408.30	FICA Tax Expense	7.61%	7.60%	7.60%	7.60%
	Total	<u>68.63%</u>	<u>78.35%</u>	<u>87.49%</u>	<u>78.34%</u>

SOURCE: Workpapers H-1-5.00 to H-1-5.04.

Bristol Tennessee Essential Services
Vehicles Allocator Calculation
Summary Sheet

K-1-1.00

Allocation Factors:	3rd QTR 2009	4th QTR 2009	1st QTR 2010	2nd QTR 2010
Company's Calculation:				
Electric	78.33% A/	74.56% B/	70.39% C/	65.06% D/
Cable & Internet	14.11% A/	16.51% B/	19.64% C/	22.73% D/
Telephone	7.56% A/	8.94% B/	9.73% C/	12.21% D/
Total	100.00%	100.01%	99.76%	100.00%
Auditor's Calculations:				
Electric	81.11% E/	87.90% F/	83.22% G/	74.76% H/
Cable & Internet	11.70% E/	7.73% F/	10.83% G/	14.84% H/
Telephone	7.19% E/	4.38% F/	5.95% G/	10.41% H/
Total	100.00%	100.00%	100.00%	100.00%
Difference:				
Electric	-2.78%	-13.34%	-12.83%	-9.70%
Cable & Internet	2.41%	8.78%	8.81%	7.89%
Telephone	0.37%	4.56%	3.78%	1.80%
Total	0.00%	0.01%	-0.24%	0.00%

A/ Company provides no calculation of weighted average allocation factor used; Company allocation factors are a simple average of allocation factors.

B/ Company provides no calculation of weighted average allocation factor used; Company allocation factors are a simple average of allocation factors.

C/ Company provides no calculation of weighted average allocation factor used; Company allocation factors are a simple average of allocation factors.

D/ Company provides no calculation of weighted average allocation factor used; Company allocation factors are a simple average of allocation factors.

E/ Workpaper G-1-1.01

F/ Workpaper G-1-1.02

G/ Workpaper G-1-1.03

H/ Workpaper G-1-1.04

Bristol Tennessee Essential Services
Vehicles Allocation Calculation
Third Quarter 2009

K-1-1.01

Vehicle Number	Assigned Employee	Allocator	Total Expense	Electric Percentage	Electric Amount	Cable & Internet Percentage	Cable & Internet Amount	Telephone Percentage	Telephone Amount	Percentage	Total Amount
July 2009:											
16	General Purpose	General	\$263.44 FI	72.20% AI	\$190.21	15.62% AI	\$41.15	12.18% AI	\$32.07	100.00%	\$963.44
30	Mike Browder	General	373.45 FI	72.20% AI	269.65	15.62% AI	58.34	12.18% AI	45.97	100.00%	\$373.45
31	Beth Ringley	Supervisory	305.11 FI	72.20% AI	220.43	23.85% BI	72.78	9.80% BI	29.90	100.00%	\$305.11
32	April Eads	Bus Dev Mgr	276.42 FI	75.49% CI	208.68	19.70% CI	54.45	4.81% CI	13.29	100.00%	\$276.42
34	Mike Parker	Estimate	74.65 FI	75.00% DI	55.89	12.50% DI	9.33	12.50% DI	0.00	100.00%	\$74.65
38	John Williams	General	0.00 FI	75.00% DI	0.00	12.50% DI	0.00	12.50% DI	0.00	100.00%	\$0.00
40	Kenneth King	General	0.00 FI	72.20% AI	0.00	15.62% AI	0.00	12.18% AI	0.00	100.00%	\$0.00
42	Clayton Dowell	Estimate	0.00 FI	72.20% AI	0.00	15.62% AI	0.00	12.18% AI	0.00	100.00%	\$0.00
43	Steve Kessling	General	0.00 FI	72.20% AI	0.00	15.62% AI	0.00	12.18% AI	0.00	100.00%	\$0.00
44	Lonnie Lockner	Estimate	728.63 FI	59.61% DI	725.79	0.39% DI	2.84	0.00% DI	0.00	100.00%	\$728.63
49	Jesse Adams	General	0.00 FI	75.00% DI	0.00	12.50% DI	0.00	12.50% DI	0.00	100.00%	\$0.00
70	General Purpose	General	0.00 FI	72.20% AI	0.00	15.62% AI	0.00	12.18% AI	0.00	100.00%	\$0.00
Total			\$2,021.70	81.75%	\$1,652.74	11.83%	\$238.50	6.43%	\$130.05	100.00%	\$2,021.70
August 2009:											
16	General Purpose	General	\$0.00 FI	72.20% AI	\$0.00	15.62% AI	\$0.00	12.18% AI	\$0.00	100.00%	\$0.00
30	Mike Browder	General	32.48 FI	72.20% AI	23.45	15.62% AI	5.07	12.18% AI	3.95	100.00%	\$32.48
31	Beth Ringley	Supervisory	191.63 FI	66.35% BI	127.14	23.85% BI	45.71	9.80% BI	18.78	100.00%	\$191.63
32	April Eads	Bus Dev Mgr	144.64 FI	75.49% CI	108.19	19.70% CI	28.49	4.81% CI	6.95	100.00%	\$144.64
34	Mike Parker	Estimate	177.65 FI	75.00% DI	133.24	12.50% DI	22.21	12.50% DI	0.00	100.00%	\$177.65
38	John Williams	General	0.00 FI	75.00% DI	0.00	12.50% DI	0.00	12.50% DI	0.00	100.00%	\$0.00
40	Kenneth King	General	656.97 FI	72.20% AI	474.36	15.62% AI	102.63	12.18% AI	79.99	100.00%	\$656.97
42	Clayton Dowell	Estimate	0.00 FI	72.20% AI	0.00	15.62% AI	0.00	12.18% AI	0.00	100.00%	\$0.00
43	Steve Kessling	General	185.27 FI	72.20% AI	133.77	15.62% AI	28.94	12.18% AI	22.56	100.00%	\$185.27
44	Lonnie Lockner	Estimate	758.16 FI	98.61% DI	750.22	0.39% DI	2.96	0.00% DI	0.00	100.00%	\$758.16
49	Jesse Adams	General	0.00 FI	75.00% DI	0.00	12.50% DI	0.00	12.50% DI	0.00	100.00%	\$0.00
70	General Purpose	General	0.00 FI	72.20% AI	0.00	15.62% AI	0.00	12.18% AI	0.00	100.00%	\$0.00
Total			\$2,147.82	81.62%	\$1,757.37	10.59%	\$236.01	7.15%	\$154.44	100.00%	\$2,147.82
September 2009:											
16	General Purpose	General	\$135.06 FI	72.20% AI	\$97.52	15.62% AI	\$21.10	12.18% AI	\$16.44	100.00%	\$135.06
30	Mike Browder	General	425.39 FI	72.20% AI	307.15	15.62% AI	66.45	12.18% AI	51.79	100.00%	\$425.39
31	Beth Ringley	Supervisory	375.92 FI	66.35% BI	249.41	23.85% BI	89.68	9.80% BI	36.84	100.00%	\$375.92
32	April Eads	Bus Dev Mgr	185.25 FI	72.49% CI	147.40	19.70% CI	38.46	4.81% CI	9.39	100.00%	\$185.25
34	Mike Parker	Estimate	496.00 FI	75.00% DI	372.03	12.50% DI	62.01	12.50% DI	0.00	100.00%	\$496.00
38	John Williams	General	0.00 FI	75.00% DI	0.00	12.50% DI	0.00	12.50% DI	0.00	100.00%	\$0.00
40	Kenneth King	General	0.00 FI	72.20% AI	0.00	15.62% AI	0.00	12.18% AI	0.00	100.00%	\$0.00
42	Clayton Dowell	Estimate	0.00 FI	72.20% AI	0.00	15.62% AI	0.00	12.18% AI	0.00	100.00%	\$0.00
43	Steve Kessling	General	0.00 FI	75.00% DI	0.00	12.50% DI	0.00	12.50% DI	0.00	100.00%	\$0.00
44	Lonnie Lockner	Estimate	700.38 FI	99.61% DI	697.66	0.39% DI	2.73	0.00% DI	0.00	100.00%	\$700.38
49	Jesse Adams	General	0.00 FI	75.00% DI	0.00	12.50% DI	0.00	12.50% DI	0.00	100.00%	\$0.00
70	General Purpose	General	125.37 FI	72.20% AI	90.52	15.62% AI	19.58	12.18% AI	15.26	100.00%	\$125.37
Total			\$2,453.42	76.96%	\$1,951.59	12.23%	\$300.01	7.81%	\$191.73	100.00%	\$2,453.42
Quarterly Total/Average - Vehicle Allocator											
			\$6,622.94	81.11%	\$5,371.80	11.70%	\$774.92	7.19%	\$476.22	100.00%	\$6,622.94

A/ General Allocator. Worksheet A-1-1.00.
B/ Supervisory Allocator. Worksheet B-1-1.01.
C/ Business Development Manager Allocator. Worksheet C-1-1.01.
D/ Estimate Allocator. Worksheet D-1-1.00.
E/ All Electric.
F/ Vehicle Expense Worksheet K-2-1.00.

Vehicle Number	Assigned Employee	Allocator	Total Expense	Electric Percentage	Electric Amount	Cable & Internet Percentage	Cable & Internet Amount	Telephone Percentage	Telephone Amount	Total Percentage	Total Amount
October 2009:											
16	General Purpose	General	\$1,099.93 FI	84.00% AI	\$923.86	9.55% AI	\$109.35	6.15% AI	\$67.61	100.00%	\$1,099.93
30	Mike Browder	General	\$44.76 FI	84.00% AI	45.81	9.85% AI	59.69	6.15% AI	36.06	100.00%	\$141.56
31	Beth Ringley	Supervisory	0.00 FI	66.06% BI	0.00	22.83% BI	0.00	11.11% BI	0.00	100.00%	0.00
32	April Eads	Bus Dev Mgr	372.09 FI	74.55% CI	277.50	20.19% CI	75.10	5.24% CI	19.49	100.00%	372.09
34	Mike Parker	Estimate	145.53 FI	75.00% DI	109.15	12.50% DI	18.19	12.50% DI	18.19	100.00%	145.53
38	John Williams	Estimate	0.00 FI	75.00% DI	0.00	12.50% DI	0.00	12.50% DI	0.00	100.00%	0.00
40	Kenneth King	General	0.00 FI	84.00% AI	0.00	9.85% AI	0.00	6.15% AI	0.00	100.00%	0.00
42	Clayton Dowell	Estimate	0.00 FI	75.00% DI	0.00	12.50% DI	0.00	12.50% DI	0.00	100.00%	0.00
43	Steve Keedling	General	0.00 FI	84.00% AI	0.00	9.85% AI	0.00	6.15% AI	0.00	100.00%	0.00
44	Lonnie Lockner	Estimate	94.19 FI	59.61% DI	56.14	0.35% DI	3.67	0.00% DI	0.00	100.00%	94.19
49	Jesse Adams	Estimate	0.00 FI	75.00% DI	0.00	12.50% DI	0.00	12.50% DI	0.00	100.00%	0.00
70	General Purpose	General	61.67 FI	84.00% AI	51.80	9.85% AI	6.08	6.15% AI	3.79	100.00%	61.67
Total			\$3,165.91	87.12%	\$2,758.28	8.37%	\$385.05	4.50%	\$142.58	100.00%	\$3,165.91
November 2009:											
16	General Purpose	General	\$875.09 FI	84.00% AI	\$735.09	9.85% AI	\$96.20	6.15% AI	\$53.79	100.00%	\$875.09
30	Mike Browder	General	277.89 FI	84.00% AI	233.43	9.85% AI	27.37	6.15% AI	17.08	100.00%	277.89
31	Beth Ringley	Supervisory	0.00 FI	66.06% BI	0.00	22.83% BI	0.00	11.11% BI	0.00	100.00%	0.00
32	April Eads	Bus Dev Mgr	225.18 FI	74.55% CI	167.94	20.19% CI	45.45	5.24% CI	11.80	100.00%	225.18
34	Mike Parker	Estimate	91.30 FI	75.00% DI	68.48	12.50% DI	11.41	12.50% DI	11.41	100.00%	91.30
38	John Williams	Estimate	0.00 FI	75.00% DI	0.00	12.50% DI	0.00	12.50% DI	0.00	100.00%	0.00
40	Kenneth King	General	0.00 FI	84.00% AI	0.00	9.85% AI	0.00	6.15% AI	0.00	100.00%	0.00
42	Clayton Dowell	Estimate	0.00 FI	75.00% DI	0.00	12.50% DI	0.00	12.50% DI	0.00	100.00%	0.00
43	Steve Keedling	General	614.17 FI	99.61% DI	611.77	0.39% DI	2.40	0.00% DI	0.00	100.00%	614.17
44	Lonnie Lockner	Estimate	0.00 FI	84.00% AI	0.00	9.85% AI	0.00	6.15% AI	0.00	100.00%	0.00
49	Jesse Adams	Estimate	363.02 FI	75.00% DI	302.42	12.50% DI	55.46	12.50% DI	22.13	100.00%	363.02
70	General Purpose	General	0.00 FI	84.00% AI	0.00	9.85% AI	0.00	6.15% AI	0.00	100.00%	0.00
Total			\$2,443.65	80.72%	\$2,119.14	8.52%	\$208.30	4.76%	\$116.22	100.00%	\$2,443.65
December 2009:											
16	General Purpose	General	\$1,513.00	84.00% AI	\$1,270.95	9.85% AI	\$149.04	6.15% AI	\$93.01	100.00%	\$1,513.00
30	Mike Browder	General	0.00	84.00% AI	0.00	9.85% AI	0.00	6.15% AI	0.00	100.00%	0.00
31	Beth Ringley	Supervisory	0.00	66.06% BI	0.00	22.83% BI	0.00	11.11% BI	0.00	100.00%	0.00
32	April Eads	Bus Dev Mgr	225.18	74.55% CI	167.94	20.19% CI	45.45	5.24% CI	11.80	100.00%	225.18
34	Mike Parker	Estimate	705.47	75.00% DI	680.25	12.50% DI	13.81	12.50% DI	11.41	100.00%	705.47
38	John Williams	Estimate	0.00	75.00% DI	0.00	12.50% DI	0.00	12.50% DI	0.00	100.00%	0.00
40	Kenneth King	General	0.00	84.00% AI	0.00	9.85% AI	0.00	6.15% AI	0.00	100.00%	0.00
42	Clayton Dowell	Estimate	0.00	75.00% DI	0.00	12.50% DI	0.00	12.50% DI	0.00	100.00%	0.00
43	Steve Keedling	General	1,148.70 FI	99.61% DI	1,144.22	0.39% DI	4.48	0.00% DI	0.00	100.00%	1,148.70
44	Lonnie Lockner	Estimate	0.00 FI	84.00% AI	0.00	9.85% AI	0.00	6.15% AI	0.00	100.00%	0.00
49	Jesse Adams	Estimate	0.00 FI	75.00% DI	0.00	12.50% DI	0.00	12.50% DI	0.00	100.00%	0.00
70	General Purpose	General	0.00 FI	84.00% AI	0.00	9.85% AI	0.00	6.15% AI	0.00	100.00%	0.00
Total			\$2,632.92	89.92%	\$2,367.43	6.21%	\$163.39	3.89%	\$102.09	100.00%	\$2,632.92
Quarterly Total/Average - Vehicle Allocator											
			\$8,242.48	87.99%	\$7,244.88	7.73%	\$686.74	4.38%	\$380.88	100.00%	\$8,242.48

AI/ General Allocator. Worksheet A-1-1.00.
BI/ Supervisory Allocator. Worksheet J-1-1.01.
CI/ Business Development Manager Allocator. Worksheet F-1-1.00.
DI/ Estimate Allocator. Worksheet L-1-1.00.
EI/ All Electric.
FI/ Vehicle Expense Worksheet K-2-1.00.

Vehicle Number	Assigned Employee	Allocator	Total Expense	Electric Percentage	Electric Amount	Cable & Internet Percentage	Cable & Internet Amount	Telephone Percentage	Telephone Amount	Total
January 2010:										
16	General Purpose	General	\$981.97 FI	84.95% AI	\$934.32	10.00% AI	\$99.08	4.95% AI	\$48.57	\$981.97
30	Mike Browder	Supervisory	1,326.00 FI	84.95% AI	1,128.32	10.00% AI	134.00	4.95% AI	65.68	\$1,326.00
31	Beth Ringley	Supervisory	0.00 FI	70.16% BI	0.00	20.96% BI	0.00	8.88% BI	0.00	\$0.00
32	April Eads	Estimate	132.52 FI	73.76% CI	97.74	20.75% CI	27.50	5.49% CI	7.28	\$132.52
34	Mike Parker	Estimate	114.14 FI	75.00% DI	85.61	12.50% DI	14.27	12.50% DI	0.00	\$114.14
38	John Williams	Estimate	0.00 FI	75.00% DI	0.00	10.00% DI	0.00	4.95% CI	0.00	\$0.00
40	Kenneth King	General	1,717.05 FI	84.95% AI	1,458.87	10.00% AI	173.26	4.95% CI	84.93	\$1,717.05
42	Clayton Dowell	Estimate	0.00 FI	75.00% DI	0.00	12.50% DI	0.00	12.50% DI	0.00	\$0.00
43	Steve Keessling	General	306.16 FI	84.95% AI	260.12	10.00% AI	30.88	4.95% CI	15.14	\$306.16
44	Lonnie Lockner	General	1,521.68 FI	84.95% AI	1,282.87	10.00% AI	153.54	4.95% CI	75.26	\$1,521.68
46	Jesse Adams	Estimate	464.13 FI	75.00% DI	370.60	12.50% DI	61.77	12.50% DI	61.77	\$464.13
70	General Purpose	General	0.00 FI	84.95% AI	0.00	10.00% AI	0.00	4.95% AI	0.00	\$0.00
Total			\$6,595.65	83.82%	\$5,528.44	10.53%	\$634.31	5.95%	\$372.30	\$6,595.65
February 2010:										
16	General Purpose	General	\$941.29 FI	84.95% AI	\$799.75	10.00% AI	\$94.98	4.95% AI	\$46.56	\$941.29
30	Mike Browder	Supervisory	794.74 FI	84.95% AI	675.24	10.00% AI	80.19	4.95% AI	39.31	\$794.74
31	Beth Ringley	Supervisory	0.00 FI	70.16% BI	0.00	20.96% BI	0.00	8.88% BI	0.00	\$0.00
32	April Eads	Estimate	313.52 FI	73.76% CI	231.24	20.75% CI	65.05	5.49% CI	17.23	\$313.52
34	Mike Parker	Estimate	54.08 FI	75.00% DI	40.56	12.50% DI	6.76	12.50% DI	0.00	\$54.08
38	John Williams	Estimate	0.00 FI	75.00% DI	0.00	10.00% AI	0.00	4.95% CI	0.00	\$0.00
40	Kenneth King	General	732.23 FI	84.95% AI	622.13	10.00% AI	73.88	4.95% AI	36.22	\$732.23
42	Clayton Dowell	Estimate	0.00 FI	75.00% DI	0.00	12.50% DI	0.00	12.50% DI	0.00	\$0.00
43	Steve Keessling	General	433.23 FI	84.95% AI	368.69	10.00% AI	43.71	4.95% CI	21.43	\$433.23
44	Lonnie Lockner	General	725.76 FI	84.95% AI	616.63	10.00% AI	73.23	4.95% CI	35.90	\$725.76
46	Jesse Adams	Estimate	537.21 FI	75.00% DI	402.91	12.50% DI	67.15	12.50% DI	67.15	\$537.21
70	General Purpose	General	20.28 FI	84.95% AI	17.23	10.00% AI	2.05	4.95% AI	1.00	\$20.28
Total			\$4,552.34	82.90%	\$3,773.78	11.14%	\$507.01	5.97%	\$271.55	\$4,552.34
March 2010:										
16	General Purpose	General	\$974.09 FI	84.95% AI	\$827.62	10.00% AI	\$98.29	4.95% AI	\$48.18	\$974.09
30	Mike Browder	Supervisory	427.00 FI	84.95% AI	362.79	10.00% AI	43.09	4.95% AI	21.12	\$427.00
31	Beth Ringley	Supervisory	0.00 FI	70.16% BI	0.00	20.96% BI	0.00	8.88% BI	0.00	\$0.00
32	April Eads	Estimate	243.71 FI	73.76% CI	179.75	20.75% CI	50.57	5.49% CI	13.39	\$243.71
34	Mike Parker	Estimate	296.75 FI	75.00% DI	222.56	12.50% DI	37.09	12.50% DI	37.09	\$296.75
38	John Williams	Estimate	0.00 FI	75.00% DI	0.00	10.00% AI	0.00	4.95% CI	0.00	\$0.00
40	Kenneth King	General	1,656.03 FI	84.95% AI	1,407.02	10.00% AI	167.10	4.95% AI	81.91	\$1,656.03
42	Clayton Dowell	Estimate	222.90 FI	75.00% DI	187.18	12.50% DI	27.86	12.50% DI	27.86	\$222.90
43	Steve Keessling	General	296.43 FI	84.95% AI	251.98	10.00% AI	29.93	4.95% CI	14.86	\$296.43
44	Lonnie Lockner	General	931.84 FI	84.95% AI	791.72	10.00% AI	93.61	4.95% CI	46.09	\$931.84
49	Jesse Adams	Estimate	505.51 FI	75.00% DI	397.13	12.50% DI	63.19	12.50% DI	63.19	\$505.51
70	General Purpose	General	432.18 FI	84.95% AI	367.20	10.00% AI	43.61	4.95% AI	21.38	\$432.18
Total			\$5,986.44	82.80%	\$4,956.83	10.94%	\$654.73	6.26%	\$374.87	\$5,986.44
Quarterly Total/Average - Vehicle Allocator										
			\$17,134.43	83.22%	\$14,259.05	10.83%	\$1,656.06	5.95%	\$1,019.32	\$17,134.43

AI/ General Allocator. Worksheet A-1-1.00.
BI/ Supervisory Allocator. Worksheet J-1-1.01.
CI/ Business Development Manager Allocator. Worksheet F-1-1.00.
DI/ Estimate Allocator. Worksheet L-1-1.00.
EI/ All Electric.
FI/ Vehicle Expense Worksheet K-2-1.00.

Vehicle Number	Assigned Employee	Allocator	Total Expense	Electric Percentage	Electric Amount	Cable & Internet Percentage	Cable & Internet Amount	Telephone Percentage	Telephone Amount	Percentage	Total Amount
April 2010:											
16	General Purpose	General	\$757.97 FI	74.78% AI	\$566.81	15.25% AI	\$115.59	9.97% AI	\$75.57	100.00%	\$757.97
30	Mike Browder	General	704.54 FI	74.78% AI	526.86	15.25% AI	107.24	9.97% AI	70.24	100.00%	\$704.54
31	Beth Ringley	Supervisory	0.00 FI	72.15% BI	0.00	19.82% BI	0.00	8.03% BI	0.00	100.00%	\$0.00
32	Mike Parkler	Bus Dev Mgr	145.95 FI	73.00% CI	106.54	21.16% CI	30.91	5.82% CI	9.69	100.00%	\$145.95
34	Mike Parkler	Estimate	77.54 FI	75.00% DI	58.16	12.50% DI	9.69	12.50% DI	9.69	100.00%	\$77.54
38	John Williams	Estimate	0.00 FI	75.00% DI	0.00	12.50% DI	0.00	12.50% DI	0.00	100.00%	\$0.00
40	John Williams	General	700.14 FI	74.78% AI	523.96	15.25% AI	106.77	9.97% AI	69.80	100.00%	\$700.14
42	Clayton Dowell	Estimate	1,025.03 FI	75.00% DI	768.52	12.50% DI	126.27	12.50% DI	156.24	100.00%	\$1,025.03
43	Steve Kessling	General	324.74 FI	74.78% AI	242.84	15.25% AI	49.52	9.97% AI	48.89	100.00%	\$324.74
44	Lonnie Lockner	General	849.48 FI	74.78% AI	635.24	15.25% AI	129.56	9.97% AI	84.89	100.00%	\$849.48
49	Jesse Adams	Estimate	575.93 FI	75.00% DI	431.95	12.50% DI	71.99	12.50% DI	71.99	100.00%	\$575.93
70	General Purpose	General	29.65 FI	74.78% AI	22.17	15.25% AI	4.52	9.97% AI	2.96	100.00%	\$29.65
Total			<u>\$4,557.06</u>	<u>74.77%</u>	<u>\$3,407.47</u>	<u>14.81%</u>	<u>\$874.88</u>	<u>10.42%</u>	<u>\$474.71</u>	<u>100.00%</u>	<u>\$4,557.06</u>
	Total General		\$2,517.04		\$1,892.24		\$393.65		\$250.95		\$2,517.04
	Total Supervisory		0.00		0.00		0.00		0.00		0.00
	Total Bus. Dev. Mgr.		145.95		106.54		30.91		9.69		145.95
	Total Estimate		1,894.07		1,414.95		209.12		215.27		1,894.07
	Total Other		0.00		0.00		0.00		0.00		0.00
	Total		<u>\$4,557.06</u>		<u>\$3,407.47</u>		<u>\$874.88</u>		<u>\$474.71</u>		<u>\$4,557.06</u>

May 2010:											
16	General Purpose	General	\$819.49 FI	74.78% AI	\$612.81	15.25% AI	\$124.97	9.97% AI	\$81.70	100.00%	\$819.49
30	Mike Browder	General	309.42 FI	74.78% AI	231.38	15.25% AI	47.19	9.97% AI	30.85	100.00%	\$309.42
31	Beth Ringley	Supervisory	0.00 FI	72.15% BI	0.00	19.82% BI	0.00	8.03% BI	0.00	100.00%	\$0.00
32	Mike Parkler	Bus Dev Mgr	335.19 FI	73.00% CI	244.01	21.16% CI	69.35	5.82% CI	19.51	100.00%	\$335.01
34	Mike Parkler	Estimate	695.19 FI	75.00% DI	498.89	12.50% DI	89.35	12.50% DI	89.35	100.00%	\$695.04
38	John Williams	Estimate	0.00 FI	75.00% DI	0.00	12.50% DI	0.00	12.50% DI	0.00	100.00%	\$0.00
40	Kenneth King	General	873.12 FI	74.78% AI	652.92	15.25% AI	133.15	9.97% AI	87.05	100.00%	\$873.12
42	Clayton Dowell	Estimate	189.45 FI	75.00% DI	142.09	12.50% DI	23.68	12.50% DI	23.68	100.00%	\$189.45
43	Steve Kessling	General	313.23 FI	74.78% AI	234.23	15.25% AI	47.77	9.97% AI	31.23	100.00%	\$313.23
44	Lonnie Lockner	General	768.82 FI	74.78% AI	573.43	15.25% AI	116.94	9.97% AI	76.45	100.00%	\$768.82
49	Jesse Adams	Estimate	457.26 FI	75.00% DI	342.95	12.50% DI	57.16	12.50% DI	57.16	100.00%	\$457.26
70	General Purpose	General	15.51 FI	74.78% AI	9.92	15.25% AI	3.15	9.97% AI	1.75	100.00%	\$15.51
Total			<u>\$4,736.50</u>	<u>74.77%</u>	<u>\$3,538.97</u>	<u>14.91%</u>	<u>\$706.11</u>	<u>10.38%</u>	<u>\$491.53</u>	<u>100.00%</u>	<u>\$4,736.50</u>
	Total General		\$2,322.77		\$1,736.97		\$354.22		\$231.58		\$2,322.77
	Total Supervisory		0.00		0.00		0.00		0.00		0.00
	Total Bus. Dev. Mgr.		335.01		244.55		70.96		19.51		335.01
	Total Estimate		2,078.72		1,557.35		280.93		240.44		2,078.72
	Total Other		0.00		0.00		0.00		0.00		0.00
	Total		<u>\$4,736.50</u>		<u>\$3,538.97</u>		<u>\$706.11</u>		<u>\$491.53</u>		<u>\$4,736.50</u>

June 2010:											
16	General Purpose	General	\$1,209.21 FI	74.78% AI	\$904.25	15.25% AI	\$164.40	9.97% AI	\$120.95	100.00%	\$1,209.21
30	Mike Browder	General	588.71 FI	74.78% AI	447.72	15.25% AI	91.30	9.97% AI	59.69	100.00%	\$588.71
31	Beth Ringley	Supervisory	0.00 FI	72.15% BI	0.00	19.82% BI	0.00	8.03% BI	0.00	100.00%	\$0.00
32	Mike Parkler	Bus Dev Mgr	226.92 FI	73.00% CI	165.65	21.16% CI	48.06	5.82% CI	13.21	100.00%	\$226.92
34	Mike Parkler	Estimate	1,010.49 FI	75.00% DI	753.78	12.50% DI	126.63	12.50% DI	126.63	100.00%	\$1,010.49
38	John Williams	Estimate	0.00 FI	75.00% DI	0.00	12.50% DI	0.00	12.50% DI	0.00	100.00%	\$0.00
40	Kenneth King	General	1,025.03 FI	74.78% AI	768.52	15.25% AI	195.32	9.97% AI	106.27	100.00%	\$1,025.03
42	Clayton Dowell	Estimate	929.33 FI	75.00% DI	697.00	12.50% DI	116.17	12.50% DI	116.17	100.00%	\$929.33
43	Steve Kessling	General	406.97 FI	74.78% AI	304.33	15.25% AI	62.06	9.97% AI	40.57	100.00%	\$406.97
44	Lonnie Lockner	General	1,519.67 FI	74.78% AI	1,136.41	15.25% AI	231.75	9.97% AI	151.51	100.00%	\$1,519.67
49	Jesse Adams	Estimate	572.52 FI	75.00% DI	429.39	12.50% DI	71.57	12.50% DI	71.57	100.00%	\$572.52
70	General Purpose	General	394.15 FI	74.78% AI	294.75	15.25% AI	60.11	9.97% AI	39.30	100.00%	\$394.15
Total			<u>\$6,983.35</u>	<u>74.77%</u>	<u>\$5,221.78</u>	<u>14.81%</u>	<u>\$1,034.37</u>	<u>10.42%</u>	<u>\$727.40</u>	<u>100.00%</u>	<u>\$6,983.35</u>
	Total General		\$3,634.07		\$2,717.56		\$554.20		\$362.32		\$3,634.07
	Total Supervisory		0.00		0.00		0.00		0.00		0.00
	Total Bus. Dev. Mgr.		226.92		165.65		48.06		13.21		226.92
	Total Estimate		3,122.56		2,338.58		432.11		351.87		3,122.56
	Total Other		0.00		0.00		0.00		0.00		0.00
	Total		<u>\$6,983.35</u>		<u>\$5,221.78</u>		<u>\$1,034.37</u>		<u>\$727.40</u>		<u>\$6,983.35</u>

Quarterly Total/Average - Vehicle Allocator

			<u>\$16,277.11</u>	<u>74.76%</u>	<u>\$12,168.11</u>	<u>14.84%</u>	<u>\$2,415.36</u>	<u>10.41%</u>	<u>\$1,693.64</u>	<u>100.00%</u>	<u>\$16,277.11</u>
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A/ General Allocator. Worksheet A-1-1.00.
 B/ Supervisory Allocator. Worksheet J-1-1.01.
 C/ Business Development Manager Allocator. Worksheet F-1-1.00.
 D/ Estimate Allocator. Worksheet L-1-1.00.
 E/ All Electric.
 F/ Vehicle Expense Worksheet K-2-1.00.

Bristol Tennessee Essential Services
Vehicles Cost Calculation
Detail Sheet

K-2-1.00

	July 2009	August 2009	September 2009	October 2009	November 2009	December 2009	January 2010	February 2010	March 2010	April 2010	May 2010	June 2010	Total
Vehicle 16 - 2003 Ford Explorer (900016);	263.44	0.00	135.06	1,089.93	875.09	912.11	981.97	947.29	974.08	757.97	819.49	1,209.21	8,969.65
Vehicle 30 - 2004 Ford Expedition 4x4 (900030);	373.45	32.48	425.39	544.76	277.89	384.79	1,328.00	794.74	427.00	704.54	309.42	598.71	6,201.17
Vehicle 31 - 2003 Ford Explorer	305.11	191.63	375.92			74.93	0.00	0.00	0.00	0.00	0.00	0.00	947.59
Vehicle 32 - 2002 Ford Explorer XLT (900032);	276.42	144.64	195.25	372.09	225.18		132.52	313.52	243.71	145.95	335.01	226.92	2,611.21
Vehicle 34 - 2002 Chevy Blazer 4x4	74.65	177.65	496.04	145.53	91.30	112.39	114.14	54.08	296.75	77.54	665.19	101.04	2,406.30
Vehicle 38 - 2002 Ford Explorer													0.00
Vehicle 40 - Chevy Trailblazer		656.97					1,717.05	732.23	1,656.03	700.14	873.12	1,025.03	7,360.57
Vehicle 42 - 2003 Ford Explorer									222.90	391.12	189.45	929.33	1,732.80
Vehicle 43 - Chevy Trailblazer	0.00	185.27	0.00	0.00	0.00	0.00	306.16	433.23	296.43	324.74	313.23	406.97	2,266.03
Vehicle 44 - Ford F250 4x4	728.63	759.18	700.39	941.93	614.17	1,148.70	1,521.68	725.76	931.84	849.48	766.82	1,519.67	11,208.25
Vehicle 49 - Ford Escape XLT 4x4							494.13	537.21	505.51	575.93	457.26	572.52	3,142.56
Vehicle 70 - 2003 Ford XLT E350 Extended Wagon	0.00	0.00	125.37	61.67	360.02	0.00	0.00	20.28	432.18	29.65	7.51	394.15	1,430.83
Total	2,021.70	2,147.82	2,453.42	3,165.91	2,443.65	2,532.92	6,595.65	4,552.34	5,986.44	4,357.06	4,736.50	6,983.55	48,276.96

SOURCE: Workpapers K-2-1.01 to K-2-1.09.

**Bristol Tennessee Essential Services
Vehicles Allocator Calculation
Journal Entries**

K-1-1.05

Company's Calculation:

	Electric	Cable & Internet	Telephone	Total
July, 2009	A/	A/	A/	\$0.00
August	A/	A/	A/	0.00
September	A/	A/	A/	0.00
October	A/	A/	A/	0.00
November	A/	A/	A/	0.00
December	A/	A/	A/	0.00
January, 2010	A/	A/	A/	0.00
February	A/	A/	A/	0.00
March	A/	A/	A/	0.00
April	A/	A/	A/	0.00
May	A/	A/	A/	0.00
June	A/	A/	A/	0.00
Total	\$0.00	\$0.00	\$0.00	\$0.00

Audit Calculation:

July, 2009	B/	\$238.90 B/	\$130.06 B/	\$368.96
August	B/	236.01 B/	154.44 B/	390.45
September	B/	300.01 B/	191.73 B/	491.73
October	B/	265.05 B/	142.58 B/	407.63
November	B/	208.30 B/	116.22 B/	324.51
December	B/	163.39 B/	102.09 B/	265.49
January, 2010	B/	694.31 B/	372.90 B/	1,067.21
February	B/	507.01 B/	271.55 B/	778.56
March	B/	654.73 B/	374.87 B/	1,029.61
April	B/	674.88 B/	474.71 B/	1,149.59
May	B/	706.11 B/	491.53 B/	1,197.63
June	B/	1,034.37 B/	727.40 B/	1,761.77
Total	\$0.00	\$5,683.07	\$3,550.07	\$9,233.14

Difference:

July, 2009		-\$238.90	-\$130.06	-\$368.96
August		-236.01	-154.44	-390.45
September		-300.01	-191.73	-491.73
October		-265.05	-142.58	-407.63
November		-208.30	-116.22	-324.51
December		-163.39	-102.09	-265.49
January, 2010		-694.31	-372.90	-1,067.21
February		-507.01	-271.55	-778.56
March		-654.73	-374.87	-1,029.61
April		-674.88	-474.71	-1,149.59
May		-706.11	-491.53	-1,197.63
June		-1,034.37	-727.40	-1,761.77
Total	\$0.00	-\$5,683.07	-\$3,550.07	-\$9,233.14

A/ Audit Workpaper R-1-1.05.

B/ Vehicle Allocator Workpapers K-1-1.01 to K-1-1.04.

Bristol Tennessee Essential Services
Services Allocator Calculation
Third Quarter 2009

B-1-1.01

	April 2009	May 2009	June 2009	QTR Total	QTR Percentage
Electric	33,018	33,051	32,972	99,041	61.52%
Cable & Internet:					
All Services - Cable	3,746	3,816	3,966		
All Services - Internet	3,746	3,816	3,966		
Cable & Internet Only - Cable	1,814	1,840	1,866		
Cable & Internet Only - Internet	1,814	1,840	1,866		
Cable & Phone Only - Cable	1,194	1,215	1,222		
Cable Only	1,414	1,463	1,487		
Internet & Phone Only - Internet	368	384	387		
Internet Only	563	595	603		
Other (Bulk Apartments)	-1	-1	-1		
Other (Bulk Apartment Units)	68	68	68		
Total	14,726	15,036	15,430	45,192	28.07%
Telephone:					
All Services - Telephone	3,746	3,816	3,966		
Cable & Phone Only - Telephone	1,194	1,215	1,222		
Internet & Phone Only - Telephone	368	384	387		
Phone Only	149	155	150		
Total	5,457	5,570	5,725	16,752	10.41%
Total Services	53,201	53,657	54,127	160,985	100.00%

Bristol Tennessee Essential Services
Services Allocator Calculation
Fourth Quarter 2009

B-1-1.02

	July 2009	August 2009	September 2009	QTR Total	QTR Percentage
Electric	33,080	33,008	33,045	99,133	59.87%
Cable & Internet:					
All Services - Cable	4,088	4,187	4,321		
All Services - Internet	4,088	4,187	4,321		
Cable & Internet Only - Cable	1,893	1,945	1,954		
Cable & Internet Only - Internet	1,893	1,945	1,954		
Cable & Phone Only - Cable	1,237	1,248	1,265		
Cable Only	1,500	1,493	1,518		
Internet & Phone Only - Internet	400	417	423		
Internet Only	611	642	658		
Other (Bulk Apartments)	-1	-1	-1		
Other (Bulk Apartment Units)	68	68	68		
Total	15,777	16,131	16,481	48,389	29.22%
Telephone:					
All Services - Telephone	4,088	4,187	4,321		
Cable & Phone Only - Telephone	1,237	1,248	1,265		
Internet & Phone Only - Telephone	400	417	423		
Phone Only	156	154	158		
Total	5,881	6,006	6,167	18,054	10.90%
Total Services	54,738	55,145	55,693	165,576	100.00%

Bristol Tennessee Essential Services
Services Allocator Calculation
First Quarter 2010

B-1-1.03

	October 2009	November 2009	December 2009	QTR Total	QTR Percentage
Electric	33,059	32,997	33,005	99,061	58.65%
Cable & Internet:					
All Services - Cable	4,375	4,472	4,583		
All Services - Internet	4,375	4,472	4,583		
Cable & Internet Only - Cable	1,972	1,997	2,021		
Cable & Internet Only - Internet	1,972	1,997	2,021		
Cable & Phone Only - Cable	1,267	1,266	1,275		
Cable Only	1,547	1,530	1,534		
Internet & Phone Only - Internet	429	429	435		
Internet Only	670	689	694		
Other (Bulk Apartments)	-1	-1	-1		
Other (Bulk Apartment Units)	68	68	68		
Total	16,674	16,919	17,213	50,806	30.08%
Telephone:					
All Services - Telephone	4,375	4,472	4,583		
Cable & Phone Only - Telephone	1,267	1,266	1,275		
Internet & Phone Only - Telephone	429	429	435		
Phone Only	163	161	167		
Total	6,234	6,328	6,460	19,022	11.26%
Total Services	55,967	56,244	56,678	168,889	100.00%

	January 2010	February 2010	March 2010	QTR Total	QTR Percentage
Electric	32,959	32,992	33,148	99,099	57.46%
Cable & Internet:					
All Services - Cable	4,687	4,797	4,887		
All Services - Internet	4,687	4,797	4,887		
Cable & Internet Only - Cable	2,038	2,062	2,093		
Cable & Internet Only - Internet	2,038	2,062	2,093		
Cable & Phone Only - Cable	1,267	1,281	1,294		
Cable Only	1,548	1,553	1,552		
Internet & Phone Only - Internet	436	434	447		
Internet Only	718	734	746		
Other (Bulk Apartments)	-1	-1	-1		
Other (Bulk Apartment Units)	68	68	68		
Total	17,486	17,787	18,066	53,339	30.93%
Telephone:					
All Services - Telephone	4,687	4,797	4,887		
Cable & Phone Only - Telephone	1,267	1,281	1,294		
Internet & Phone Only - Telephone	436	434	447		
Phone Only	170	167	165		
Total	6,560	6,679	6,793	20,032	11.61%
Total Services	57,005	57,458	58,007	172,470	100.00%

Company used 180 units instead of 68. Find out why. Also get a definite source for Bulk Apartment units.

Bristol Tennessee Essential Services
Adjusting Entry Summary
From July 2007 through June 2008

Z-1-1.00

	<u>Administrative & General</u>	<u>Labor</u>	<u>Vehicle</u>	<u>Total Amount</u>
Cable & Internet	-\$28,358 A/	\$9,796 B/	-\$2,789 C/	-\$21,351
Telephone	<u>-10,166 A/</u>	<u>-2,582 B/</u>	<u>-884 C/</u>	<u>-13,632</u>
Total	<u>-\$38,524</u>	<u>\$7,215</u>	<u>-\$3,674</u>	<u>-\$34,983</u>

A/ WHN Workpaper Z-2-1.00

B/ WHN Workpaper Z-3-1.00

C/ WHN Workpaper Z-4-1.00

Bristol Tennessee Essential Services
A&G Expense Adjusting Entry
For the 12 Months Ended June 30, 2010

Z-2-1.00

	Per Company Books			A/
	Cable & Internet	Telephone	Total	
July 2009	\$25,862.60	\$11,962.06	\$37,824.66	
August	22,440.16	10,260.87	32,701.03	
September	30,026.62	13,799.19	43,825.81	
October	33,651.40	14,849.10	48,500.50	
November	27,017.11	11,761.75	38,778.86	
December	28,736.17	12,785.19	41,521.36	
January 2010	40,844.98	16,821.90	57,666.88	
February	33,503.09	13,922.26	47,425.35	
March	31,776.79	13,336.19	45,112.98	
April	33,750.68	14,190.74	47,941.42	
May	-2,863.35	3,684.52	821.17	
June	47,165.62	19,553.92	66,719.54	
Total	\$351,911.87	\$156,927.69	\$508,839.56	

	Per Audit Calculation			B/
	Cable & Internet	Telephone	Total	
July 2009	\$23,256.84	\$11,156.77	\$34,413.61	
August	21,247.26	10,150.28	31,397.54	
September	27,804.20	13,373.90	41,178.10	
October	26,005.33	12,455.44	38,460.78	
November	23,179.65	10,701.14	33,880.79	
December	24,589.66	11,661.76	36,251.42	
January 2010	36,652.04	15,328.13	51,980.16	
February	24,935.87	10,736.34	35,672.21	
March	24,893.48	10,831.56	35,725.04	
April	27,762.76	12,325.95	40,088.71	
May	30,375.95	13,627.92	44,003.87	
June	32,850.54	14,412.87	47,263.41	
Total	\$323,553.57	\$146,762.06	\$470,315.63	

	Adjusting Entry		
	Cable & Internet	Telephone	Total
July 2009	-\$2,605.76	-\$805.29	-\$3,411.05
August	-1,192.90	-110.59	-1,303.49
September	-2,222.42	-425.29	-2,647.71
October	-7,646.07	-2,393.66	-10,039.72
November	-3,837.46	-1,060.61	-4,898.07
December	-4,146.51	-1,123.43	-5,269.94
January 2010	-4,192.94	-1,493.77	-5,686.72
February	-8,567.22	-3,185.92	-11,753.14
March	-6,883.31	-2,504.63	-9,387.94
April	-5,987.92	-1,864.79	-7,852.71
May	33,239.30	9,943.40	43,182.70
June	-14,315.08	-5,141.05	-19,456.13
Total	-\$28,358.30	-\$10,165.63	-\$38,523.93

A/ WHN Workpaper Z-2-1.01

B/ WHN Workpaper Z-2-1.02

Bristol Tennessee Essential Services
BTES Calculation of A&G Cable/Telephone Journal Entries
For the 12 Months Ended June 30, 2010

Z-2-1.01

	General Allocator	Empl Hours Allocator	Services Allocator	Plant Allocator	Subtotal	Adjustments	Total
July 2009							
Cable & Internet	\$5,935.34	\$9,994.68	\$9,661.75	\$270.83	\$25,862.60	\$0.00	\$25,862.60
Telephone	3,441.48	4,880.30	3,583.14	57.14	11,962.06	0.00	11,962.06
Total	\$9,376.82	\$14,874.98	\$13,244.89	\$327.97	\$37,824.66	\$0.00	\$37,824.66
August							
Cable & Internet	\$5,768.58	\$6,613.11	\$9,787.64	\$270.83	\$22,440.16	\$0.00	\$22,440.16
Telephone	3,344.79	3,229.11	3,629.83	57.14	10,260.87	0.00	10,260.87
Total	\$9,113.37	\$9,842.22	\$13,417.47	\$327.97	\$32,701.03	\$0.00	\$32,701.03
September							
Cable & Internet	\$7,314.08	\$10,035.22	\$12,406.49	\$270.83	\$30,026.62	\$0.00	\$30,026.62
Telephone	4,240.91	4,900.09	4,601.05	57.14	13,799.19	0.00	13,799.19
Total	\$11,554.99	\$14,935.31	\$17,007.54	\$327.97	\$43,825.81	\$0.00	\$43,825.81
October							
Cable & Internet	\$14,031.86	\$8,135.22	\$11,198.61	\$285.71	\$33,651.40	\$0.00	\$33,651.40
Telephone	6,477.63	4,138.08	4,177.44	55.95	14,849.10	0.00	14,849.10
Total	\$20,509.49	\$12,273.30	\$15,376.05	\$341.66	\$48,500.50	\$0.00	\$48,500.50
November							
Cable & Internet	\$6,514.92	\$8,529.59	\$11,686.89	\$285.71	\$27,017.11	\$0.00	\$27,017.11
Telephone	3,007.53	4,338.68	4,359.59	55.95	11,761.75	0.00	11,761.75
Total	\$9,522.45	\$12,868.27	\$16,046.48	\$341.66	\$38,778.86	\$0.00	\$38,778.86
December							
Cable & Internet	\$6,337.08	\$11,463.57	\$10,649.81	\$285.71	\$28,736.17	\$0.00	\$28,736.17
Telephone	2,925.43	5,831.09	3,972.72	55.95	12,785.19	0.00	12,785.19
Total	\$9,262.51	\$17,294.66	\$14,622.53	\$341.66	\$41,521.36	\$0.00	\$41,521.36
January 2010							
Cable & Internet	\$6,530.04	\$15,082.42	\$18,919.43	\$313.09	\$40,844.98	\$0.00	\$40,844.98
Telephone	2,731.42	6,952.32	7,082.21	55.95	16,821.90	0.00	16,821.90
Total	\$9,261.46	\$22,034.74	\$26,001.64	\$369.04	\$57,666.88	\$0.00	\$57,666.88
February							
Cable & Internet	\$6,216.09	\$13,494.99	\$13,478.92	\$313.09	\$33,503.09	\$0.00	\$33,503.09
Telephone	2,600.10	6,220.58	5,045.63	55.95	13,922.26	0.00	13,922.26
Total	\$8,816.19	\$19,715.57	\$18,524.55	\$369.04	\$47,425.35	\$0.00	\$47,425.35
March							
Cable & Internet	\$6,579.96	14,004.50	10,879.24	313.09	31,776.79	0.00	31,776.79
Telephone	2,752.31	6,455.45	4,072.48	55.95	13,336.19	0.00	13,336.19
Total	\$9,332.27	\$20,459.95	\$14,951.72	\$369.04	\$45,112.98	\$0.00	\$45,112.98
April							
Cable & Internet	\$7,860.63	\$11,676.48	\$13,895.12	\$318.45	\$33,750.68	\$0.00	\$33,750.68
Telephone	3,873.81	5,076.03	5,184.95	55.95	14,190.74	0.00	14,190.74
Total	\$11,734.44	\$16,752.51	\$19,080.07	\$374.40	\$47,941.42	\$0.00	\$47,941.42
May							
Cable & Internet	\$8,126.43	\$15,679.40	\$13,391.41	\$318.45	\$37,515.69	-\$40,379.04	-\$2,863.35
Telephone	4,004.81	6,807.34	4,996.99	55.95	15,865.09	-12,180.57	3,684.52
Total	\$12,131.24	\$22,486.74	\$18,388.40	\$374.40	\$53,380.78	-\$52,559.61	\$821.17
June							
Cable & Internet	\$7,546.76	\$14,847.26	\$12,672.76	\$318.45	\$35,385.23	\$11,780.39	\$47,165.62
Telephone	3,719.14	6,447.43	4,728.82	55.95	14,951.34	4,602.58	19,553.92
Total	\$11,265.90	\$21,294.69	\$17,401.58	\$374.40	\$50,336.57	\$16,382.97	\$66,719.54
Audit Period Total							
Cable & Internet	\$88,761.77	\$139,556.44	\$148,628.07	\$3,564.24	\$380,510.52	-\$28,598.65	\$351,911.87
Telephone	43,119.36	65,276.50	55,434.85	674.97	164,505.68	-7,577.99	156,927.69
Total	\$131,881.13	\$204,832.94	\$204,062.92	\$4,239.21	\$545,016.20	-\$36,176.64	\$508,839.56

Source: WHN Workpapers Z-5-1.00 to Z-5-4.00.

Bristol Tennessee Essential Services
WHN Calculation of A&G Cable/Telephone Journal Entries
For the 12 Months Ended June 30, 2010

Z-2-1.02

Item ID	R-Acct	Acct	Title	Jul 09	Aug 09	Sep 09	Oct 09	Nov 09	Dec 09	Jan 10	Feb 10	Mar 10	Apr 10	May 10	Jun 10	Total
Misc 00	926.7	123.1	General Allocator Cable Isp	\$4,145.64	\$4,011.15	\$5,085.30	\$5,867.95	\$2,719.94	\$2,639.84	\$2,868.44	\$2,723.97	\$2,881.01	\$4,348.49	\$4,682.25	\$4,349.55	\$46,323.54
Misc 00	228.65	921.65	General Allocator Cable Isp	4,145.64	4,011.15	5,085.30	5,867.95	2,719.94	2,639.84	2,868.44	2,723.97	2,881.01	4,348.49	4,682.25	4,349.55	46,323.54
Misc 00	228.75	921.75	General Allocator Telephone	3,231.15	3,126.33	3,963.53	3,661.75	1,697.31	1,647.33	1,406.05	1,335.24	1,412.21	2,842.91	3,061.12	2,843.61	30,228.53
Misc 00	926.7	123.11	General Allocator Telephone	3,231.15	3,126.33	3,963.53	3,661.75	1,697.31	1,647.33	1,406.05	1,335.24	1,412.21	2,842.91	3,061.12	2,843.61	30,228.53
Misc 00	926.7	123.1	Employee Hours Cable Isp	8,580.65	6,579.67	9,984.47	7,378.77	7,877.01	10,397.64	11,620.18	9,978.80	10,789.71	9,198.59	11,979.55	11,346.26	115,711.29
Misc 00	228.65	921.65	Employee Hours Cable Isp	8,580.65	6,579.67	9,984.47	7,378.77	7,877.01	10,397.64	11,620.18	9,978.80	10,789.71	9,198.59	11,979.55	11,346.26	115,711.29
Misc 00	228.75	921.75	Employee Hours Telephone	4,066.67	3,118.34	4,731.99	4,083.93	4,359.70	5,754.79	5,684.97	4,881.95	5,278.68	4,207.81	5,479.93	5,190.23	56,839.00
Misc 00	926.7	123.11	Employee Hours Telephone	4,066.67	3,118.34	4,731.99	4,083.93	4,359.70	5,754.79	5,684.97	4,881.95	5,278.68	4,207.81	5,479.93	5,190.23	56,839.00
Misc 00	926.7	123.1	Services Cable Isp	10,253.00	10,378.90	12,463.60	12,472.68	12,296.77	11,266.25	21,850.57	11,920.25	10,909.92	13,897.26	13,395.72	16,836.31	157,941.25
Misc 00	228.65	921.65	Services Cable Isp	10,253.00	10,378.90	12,463.60	12,472.68	12,296.77	11,266.25	21,850.57	11,920.25	10,909.92	13,897.26	13,395.72	16,836.31	157,941.25
Misc 00	228.75	921.75	Services Telephone	3,800.63	3,847.30	4,620.07	4,653.58	4,587.94	4,203.45	8,180.95	4,463.00	4,084.72	5,219.26	5,030.90	6,323.05	59,014.86
Misc 00	926.7	123.11	Services Telephone	3,800.63	3,847.30	4,620.07	4,653.58	4,587.94	4,203.45	8,180.95	4,463.00	4,084.72	5,219.26	5,030.90	6,323.05	59,014.86
Misc 00	926.7	123.1	Plant in Service Cable Isp	277.54	277.54	270.83	285.92	285.92	285.92	312.85	312.85	312.85	318.42	318.42	318.42	3,577.49
Misc 00	228.65	921.65	Plant in Service Cable Isp	277.54	277.54	270.83	285.92	285.92	285.92	312.85	312.85	312.85	318.42	318.42	318.42	3,577.49
Misc 00	228.75	921.75	Plant in Service Telephone	58.31	58.31	58.31	56.19	56.19	56.19	56.15	56.15	55.95	55.98	55.98	55.98	679.67
Misc 00	926.7	123.11	Plant in Service Telephone	58.31	58.31	58.31	56.19	56.19	56.19	56.15	56.15	55.95	55.98	55.98	55.98	679.67
Total Cable/Internet				\$23,256.84	\$21,247.26	\$27,804.20	\$26,005.33	\$23,179.65	\$24,589.66	\$36,652.04	\$24,935.87	\$24,893.48	\$27,762.76	\$30,375.95	\$32,850.54	\$323,553.57
Total Telephone				\$11,156.77	\$10,150.28	\$13,373.80	\$12,855.44	\$10,701.14	\$11,661.76	\$15,328.13	\$10,736.34	\$10,831.56	\$12,325.95	\$13,627.92	\$14,412.87	\$146,762.06
Grand Total				\$34,413.61	\$31,397.54	\$41,178.10	\$38,860.78	\$33,880.79	\$36,251.42	\$51,980.16	\$35,672.21	\$35,725.04	\$40,088.71	\$44,003.87	\$47,263.41	\$470,315.63

Source: WHN Workpapers R-1-1.00 to R-12-1.00

**Bristol Tennessee Essential Services
Labor Expense Adjusting Entry
For the 12 Months Ended June 30, 2010**

Z-3-1.00

	Per Company Books			A/
	Cable & Internet	Telephone	Total	
July 2009	\$37,293.37	\$20,465.05	\$57,758.42	
August	36,726.45	20,261.26	56,987.71	
September	36,332.18	20,057.65	56,389.83	
October	36,833.23	18,309.56	55,142.79	
November	37,019.99	18,351.78	55,371.77	
December	39,460.20	19,371.32	58,831.52	
January 2010	52,205.05	23,692.60	75,897.65	
February	52,113.78	23,802.02	75,915.80	
March	52,803.46	24,054.04	76,857.50	
April	58,634.31	29,654.91	88,289.22	
May	-95,957.32	-14,712.26	-110,669.58	
June	41,220.20	25,293.47	66,513.67	
Total	\$384,684.90	\$228,601.40	\$613,286.30	

	Per Audit Calculation			B/
	Cable & Internet	Telephone	Total	
July 2009	\$30,734.45	\$19,335.58	\$50,070.02	
August	31,757.13	19,726.12	51,483.25	
September	31,233.86	19,583.92	50,817.78	
October	25,243.87	14,241.69	39,485.56	
November	25,618.96	14,367.49	39,986.45	
December	26,842.32	14,953.42	41,795.74	
January 2010	33,167.48	16,818.90	49,986.38	
February	33,072.53	16,923.73	49,996.25	
March	32,627.65	16,760.41	49,388.06	
April	40,425.01	23,890.72	64,315.73	
May	41,031.65	24,283.49	65,315.14	
June	42,726.43	25,134.27	67,860.70	
Total	\$394,481.34	\$226,019.72	\$620,501.06	

	Adjusting Entry		
	Cable & Internet	Telephone	Total
July 2009	-\$6,558.92	-\$1,129.47	-\$7,688.40
August	-4,969.32	-535.14	-5,504.46
September	-5,098.32	-473.73	-5,572.05
October	-11,589.36	-4,067.87	-15,657.23
November	-11,401.03	-3,984.29	-15,385.32
December	-12,617.88	-4,417.90	-17,035.78
January 2010	-19,037.57	-6,873.70	-25,911.27
February	-19,041.25	-6,878.29	-25,919.55
March	-20,175.81	-7,293.63	-27,469.44
April	-18,209.30	-5,764.19	-23,973.49
May	136,988.97	38,995.75	175,984.72
June	1,506.23	-159.20	1,347.03
Total	\$9,796.44	-\$2,581.68	\$7,214.76

A/ WHN Workpaper Z-3-1.01

B/ WHN Workpaper Z-3-1.02

Bristol Tennessee Essential Services
BTES Calculation of Labor Cable/Telephone Journal Entries
For the 12 Months Ended June 30, 2010

Z-3-1.01

	Customer Service	Administrative & General	A&G Board Costs	Subtotal	Adjustments	Total
July 2009						
Cable & Internet	\$15,298.50	\$21,773.77	\$221.10	\$37,293.37	\$0.00	\$37,293.37
Telephone	7,749.53	12,587.32	128.20	20,465.05	0.00	20,465.05
Total	\$23,048.03	\$34,361.09	\$349.30	\$57,758.42	\$0.00	\$57,758.42
August						
Cable & Internet	\$14,697.08	\$21,808.27	\$221.10	\$36,726.45	\$0.00	\$36,726.45
Telephone	7,525.75	12,607.31	128.20	20,261.26	0.00	20,261.26
Total	\$22,222.83	\$34,415.58	\$349.30	\$56,987.71	\$0.00	\$56,987.71
September						
Cable & Internet	\$13,747.36	\$22,363.72	\$221.10	\$36,332.18	\$0.00	\$36,332.18
Telephone	7,047.49	12,881.96	128.20	20,057.65	0.00	20,057.65
Total	\$20,794.85	\$35,245.68	\$349.30	\$56,389.83	\$0.00	\$56,389.83
October						
Cable & Internet	\$12,879.29	\$23,720.64	\$233.30	\$36,833.23	\$0.00	\$36,833.23
Telephone	6,567.85	11,613.51	128.20	18,309.56	0.00	18,309.56
Total	\$19,447.14	\$35,334.15	\$361.50	\$55,142.79	\$0.00	\$55,142.79
November						
Cable & Internet	\$13,065.01	\$23,721.68	\$233.30	\$37,019.99	\$0.00	\$37,019.99
Telephone	6,637.31	11,586.27	128.20	18,351.78	0.00	18,351.78
Total	\$19,702.32	\$35,307.95	\$361.50	\$55,371.77	\$0.00	\$55,371.77
December						
Cable & Internet	\$14,284.90	\$24,942.00	\$233.30	\$39,460.20	\$0.00	\$39,460.20
Telephone	7,093.50	12,149.62	128.20	19,371.32	0.00	19,371.32
Total	\$21,378.40	\$37,091.62	\$361.50	\$58,831.52	\$0.00	\$58,831.52
January 2010						
Cable & Internet	\$14,641.23	\$37,337.42	\$226.40	\$52,205.05	\$0.00	\$52,205.05
Telephone	7,110.85	16,487.05	94.70	23,692.60	0.00	23,692.60
Total	\$21,752.08	\$53,824.47	\$321.10	\$75,897.65	\$0.00	\$75,897.65
February						
Cable & Internet	\$14,317.00	\$37,570.38	\$226.40	\$52,113.78	\$0.00	\$52,113.78
Telephone	6,992.03	16,715.29	94.70	23,802.02	0.00	23,802.02
Total	\$21,309.03	\$54,285.67	\$321.10	\$75,915.80	\$0.00	\$75,915.80
March						
Cable & Internet	\$14,941.47	\$37,635.59	\$226.40	\$52,803.46	0.00	\$52,803.46
Telephone	7,216.78	16,742.56	94.70	24,054.04	0.00	24,054.04
Total	\$22,158.25	\$54,378.15	\$321.10	\$76,857.50	\$0.00	\$76,857.50
April						
Cable & Internet	\$14,186.19	\$44,176.82	\$271.30	\$58,634.31	\$0.00	\$58,634.31
Telephone	7,116.38	22,404.83	133.70	29,654.91	0.00	29,654.91
Total	\$21,302.57	\$66,581.65	\$405.00	\$88,289.22	\$0.00	\$88,289.22
May						
Cable & Internet	\$14,474.86	\$25,839.84	\$134.50	\$40,449.20	-\$136,406.52	-\$95,957.32
Telephone	7,207.74	16,993.42	92.60	24,293.76	-39,006.02	-14,712.26
Total	\$21,682.60	\$42,833.26	\$227.10	\$64,742.96	-\$175,412.54	-\$110,669.58
June						
Cable & Internet	\$15,138.40	\$25,947.30	\$134.50	\$41,220.20	\$0.00	\$41,220.20
Telephone	7,456.47	17,744.40	92.60	25,293.47	0.00	25,293.47
Total	\$22,594.87	\$43,691.70	\$227.10	\$66,513.67	\$0.00	\$66,513.67
Audit Period Total						
Cable & Internet	\$171,671.29	\$346,837.43	\$2,582.70	\$521,091.42	-\$136,406.52	\$384,684.90
Telephone	85,721.68	180,513.54	1,372.20	267,607.42	-39,006.02	228,601.40
Total	\$257,392.97	\$527,350.97	\$3,954.90	\$788,698.84	-\$175,412.54	\$613,286.30

Source: WHN Workpapers Z-5-1.00 to Z-5-4.00.

Bristol Tennessee Essential Services
WHN Calculation of Cable/Telephone Labor Expense
For the 12 Months Ended June 30, 2010

Z-3-1.02

	WHN Calculation		
	Cable & Internet	Telephone	Total
July 2009	\$30,734.45	\$19,335.58	\$50,070.02
August	31,757.13	19,726.12	51,483.25
September	31,233.86	19,583.92	50,817.78
October	25,243.87	14,241.69	39,485.56
November	25,618.96	14,367.49	39,986.45
December	26,842.32	14,953.42	41,795.74
January 2010	33,167.48	16,818.90	49,986.38
February	33,072.53	16,923.73	49,996.25
March	32,627.65	16,760.41	49,388.06
April	40,425.01	23,890.72	64,315.73
May	41,031.65	24,283.49	65,315.14
June	42,726.43	25,134.27	67,860.70
Total	\$394,481.34	\$226,019.72	\$620,501.06

Source: WHN Workpapers S-1-1.00.

Bristol Tennessee Essential Services
Vehicle Expense Adjusting Entry
For the 12 Months Ended June 30, 2010

Z-4-1.00

	Per Company Books			A/
	Cable & Internet	Telephone	Total	
July 2009	\$303.79	\$112.29	\$416.08	
August	127.84	73.86	201.70	
September	323.72	172.40	496.12	
October	495.05	221.46	716.51	
November	412.23	186.16	598.39	
December	336.22	157.65	493.87	
January 2010	1,423.13	637.76	2,060.89	
February	983.43	445.81	1,429.24	
March	1,241.12	588.24	1,829.36	
April	1,074.82	589.17	1,663.99	
May	650.49	469.58	1,120.07	
June	1,100.36	780.12	1,880.48	
Total	\$8,472.20	\$4,434.50	\$12,906.70	

	Per Audit Calculation			B/
	Cable & Internet	Telephone	Total	
July 2009	\$238.90	\$130.06	\$368.96	
August	236.01	154.44	390.45	
September	300.01	191.73	491.73	
October	265.05	142.58	407.63	
November	208.30	116.22	324.51	
December	163.39	102.09	265.49	
January 2010	694.31	372.90	1,067.21	
February	507.01	271.55	778.56	
March	654.73	374.87	1,029.61	
April	674.88	474.71	1,149.59	
May	706.11	491.53	1,197.63	
June	1,034.37	727.40	1,761.77	
Total	\$5,683.07	\$3,550.07	\$9,233.14	

	Adjusting Entry		
	Cable & Internet	Telephone	Total
July 2009	-\$64.89	\$17.77	-\$47.12
August	108.17	80.58	188.75
September	-23.71	19.33	-4.39
October	-230.00	-78.88	-308.88
November	-203.93	-69.94	-273.88
December	-172.83	-55.56	-228.38
January 2010	-728.82	-264.86	-993.68
February	-476.42	-174.26	-650.68
March	-586.39	-213.37	-799.75
April	-399.94	-114.46	-514.40
May	55.62	21.95	77.56
June	-65.99	-52.72	-118.71
Total	-\$2,789.13	-\$884.43	-\$3,673.56

A/ WHN Workpaper Z-4-1.01

B/ WHN Workpaper Z-4-1.02

Bristol Tennessee Essential Services
BTES Calculation of Vehicle Cable/Telephone Journal Entries
For the 12 Months Ended June 30, 2010

Z-4-1.01

	Customer Service	Administrative & General	Subtotal	Adjustments	Total
July 2009					
Cable & Internet	\$78.99	\$224.80	\$303.79	\$0.00	\$303.79
Telephone	38.04	74.25	112.29	0.00	112.29
Total	\$117.03	\$299.05	\$416.08	\$0.00	\$416.08
August					
Cable & Internet	\$67.46	\$60.38	\$127.84	\$0.00	\$127.84
Telephone	40.97	32.89	73.86	0.00	73.86
Total	\$108.43	\$93.27	\$201.70	\$0.00	\$201.70
September					
Cable & Internet	\$147.83	\$175.89	\$323.72	\$0.00	\$323.72
Telephone	97.38	75.02	172.40	0.00	172.40
Total	\$245.21	\$250.91	\$496.12	\$0.00	\$496.12
October					
Cable & Internet	\$18.19	\$476.86	\$495.05	\$0.00	\$495.05
Telephone	18.19	203.27	221.46	0.00	221.46
Total	\$36.38	\$680.13	\$716.51	\$0.00	\$716.51
November					
Cable & Internet	\$11.41	\$400.82	\$412.23	\$0.00	\$412.23
Telephone	11.41	174.75	186.16	0.00	186.16
Total	\$22.82	\$575.57	\$598.39	\$0.00	\$598.39
December					
Cable & Internet	\$14.05	\$322.17	\$336.22	\$0.00	\$336.22
Telephone	14.05	143.60	157.65	0.00	157.65
Total	\$28.10	\$465.77	\$493.87	\$0.00	\$493.87
January 2010					
Cable & Internet	\$76.04	\$1,347.09	\$1,423.13	\$0.00	\$1,423.13
Telephone	76.04	561.72	637.76	0.00	637.76
Total	\$152.08	\$1,908.81	\$2,060.89	\$0.00	\$2,060.89
February					
Cable & Internet	\$73.91	\$909.52	\$983.43	\$0.00	\$983.43
Telephone	73.91	371.90	445.81	0.00	445.81
Total	\$147.82	\$1,281.42	\$1,429.24	\$0.00	\$1,429.24
March					
Cable & Internet	\$100.24	1,140.88	1,241.12	0.00	1,241.12
Telephone	100.24	488.00	588.24	0.00	588.24
Total	\$200.48	\$1,628.88	\$1,829.36	\$0.00	\$1,829.36
April					
Cable & Internet	\$81.68	\$993.14	\$1,074.82	\$0.00	\$1,074.82
Telephone	81.68	507.49	589.17	0.00	589.17
Total	\$163.36	\$1,500.63	\$1,663.99	\$0.00	\$1,663.99
May					
Cable & Internet	\$140.31	\$510.18	\$650.49	\$0.00	\$650.49
Telephone	140.31	329.27	469.58	0.00	469.58
Total	\$280.62	\$839.45	\$1,120.07	\$0.00	\$1,120.07
June					
Cable & Internet	\$84.20	\$857.42	\$941.62	\$158.74	\$1,100.36
Telephone	84.20	606.60	690.80	89.32	780.12
Total	\$168.40	\$1,464.02	\$1,632.42	\$248.06	\$1,880.48
Audit Period Total					
Cable & Internet	\$894.31	\$7,419.15	\$8,313.46	\$158.74	\$8,472.20
Telephone	776.42	3,568.76	4,345.18	89.32	4,434.50
Total	\$1,670.73	\$10,987.91	\$12,658.64	\$248.06	\$12,906.70

Source: WHN Workpapers Z-5-1.00 to Z-5-4.00.

Bristol Tennessee Essential Services
WHN Calculation of Cable/Telephone Vehicle Expense
For the 12 Months Ended June 30, 2010

Z-4-1.02

	WHN Calculation		
	Cable & Internet	Telephone	Total
July 2009	\$238.90	\$130.06	\$368.96
August	236.01	154.44	390.45
September	300.01	191.73	491.73
October	265.05	142.58	407.63
November	208.30	116.22	324.51
December	163.39	102.09	265.49
January 2010	694.31	372.90	1,067.21
February	507.01	271.55	778.56
March	654.73	374.87	1,029.61
April	674.88	474.71	1,149.59
May	706.11	491.53	1,197.63
June	1,034.37	727.40	1,761.77
Total	\$5,683.07	\$3,550.07	\$9,233.14

Source: WHN Workpapers K-1-1.00.

Bristol Tennessee Essential Services
Salary & Wages Application Calculation
Summary Sheet

S-1-1.00

Company's Calculation:

	Electric	Cable & Internet	Telephone	Total
July, 2009	\$134,192 A/	\$37,293 A/	\$20,465 A/	\$191,950
August	132,958 A/	36,726 A/	20,261 A/	189,946
September	133,030 A/	36,332 A/	20,068 A/	189,419
October	129,800 A/	36,833 A/	18,289 A/	184,922
November	130,308 A/	37,020 A/	18,331 A/	185,660
December	136,292 A/	39,460 A/	19,351 A/	195,103
January, 2010	160,990 A/	52,204 A/	23,693 A/	236,887
February	161,730 A/	52,114 A/	23,802 A/	237,646
March	163,146 A/	52,803 A/	24,054 A/	240,003
April	148,817 A/	58,634 A/	29,655 A/	237,106
May	173,338 A/	40,449 A/	24,294 A/	238,081
June	184,473 A/	41,220 A/	25,293 A/	250,987
Total	\$1,789,073	\$521,090	\$267,546	\$2,577,709

Auditor's Calculations:

July, 2009	\$141,797 B/	\$30,734 B/	\$19,336 B/	\$191,867
August	144,126 B/	31,756 B/	19,727 B/	195,609
September	143,958 B/	31,233 B/	19,585 B/	194,776
October	143,117 B/	25,238 B/	14,247 B/	182,603
November	143,525 B/	25,613 B/	14,374 B/	183,512
December	149,384 B/	26,836 B/	14,960 B/	191,179
January, 2010	185,757 B/	33,158 B/	16,829 B/	235,744
February	186,498 B/	33,063 B/	16,933 B/	236,494
March	185,805 B/	32,619 B/	16,770 B/	235,193
April	170,800 B/	40,412 B/	23,904 B/	235,116
May	172,897 B/	41,018 B/	24,297 B/	238,212
June	181,474 B/	42,712 B/	25,149 B/	249,335
Total	\$1,949,139	\$394,391	\$226,111	\$2,569,640

Difference:

July, 2009	-\$7,605	\$6,560	\$1,129	\$83
August	-11,168	4,970	534	-5,663
September	-10,928	5,099	473	-5,356
October	-13,318	11,595	4,042	2,319
November	-13,217	11,407	3,958	2,148
December	-13,092	12,624	4,391	3,923
January, 2010	-24,767	19,046	6,864	1,143
February	-24,767	19,051	6,869	1,152
March	-22,660	20,185	7,284	4,810
April	-21,983	18,223	5,751	1,990
May	441	-569	-4	-131
June	2,999	-1,492	145	1,652
Total	-\$160,066	\$126,699	\$41,435	\$8,069

A/ Workpapers R-1-1.05.

B/ Workpapers S-1-1.01 to S-1-1.12.

C/ Workpaper S-1-1.15.

General Total	\$77,241.70	\$55,771.48	\$12,065.93	\$9,404.29
Services Total	22,767.35	14,070.23	6,337.43	2,359.69
Supervisory Total	17,105.54	11,348.84	4,080.57	1,676.13
Estimate Total	49,382.74	40,131.00	4,650.39	4,601.35
Bus Dev. Mgr. Total	9,911.59	7,482.62	1,952.46	476.52
Vehicle Total	15,458.39	12,993.12	1,646.90	818.37
Total	<u>\$191,867.91</u>	<u>\$141,797.29</u>	<u>\$30,733.67</u>	<u>\$19,336.35</u>

A/ Hourly Employee Pay & Benefit Calculation, Workpapers I-1-1.00 to I-1-1.04.
B/ Employee Hours Allocator, Workpapers C-1-1.00 to C-1-1.04C.
C/ General Allocator, Workpaper A-1-1.00.
D/ Service Orders Allocator, Workpaper D-1-1.00.
E/ Supervisory Allocator, Workpaper J-1-1.00.
F/ Estimated Allocator, Workpaper L-1-1.00.
G/ Profiling Allocator, Workpaper G-1-1.00.
H/ Business Development Manager Allocator, Workpaper F-1-1.00.
I/ Vehicle Allocator, Workpaper K-1-1.00.
J/ Services Allocator, Workpaper B-1-1.00.

A/	Hourly Employees Pay & Benefit Calculation.	Workpapers I-1.1.00 to I-1.1.04.
B/	Empty House Allocation.	Workpapers C-1.1.00 to C-1.1.04C.
C/	General Allocator.	Workpaper D-1.1.00.
D/	Service Orders Allocator.	Workpaper D-1.1.00.
E/	Supervisory Allocator.	Workpaper L-1.1.00.
F/	Estimated Allocator.	Workpaper L-1.1.00.
G/	Porting Allocator.	Workpaper G-1.1.00.
H/	Business Development Manager Allocator.	Workpaper F-1.1.00.
I/	Vehicle Allocator.	Workpaper K-1.1.00.
J/	Services Allocator.	Workpaper B-1.1.00.

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S-1-1.02

Employee Name/Number	Allocator	Hourly Rate (Pay + Ben)	Hours	Monthly Pay + Ben	Electric Percentage	Salary	Cable/Internet Percentage	Salary	Telephone Percentage	Salary	Total Allocated
General	General	\$155.85	173.33	\$27,013.95	72.20% C/	\$19,505.11	15.62% C/	\$4,216.85	12.18% C/	\$3,288.99	\$27,013.95
General	General	39.76	173.33	6,891.28	72.20% C/	4,975.77	15.62% C/	1,076.49	12.18% C/	839.02	6,891.28
General	General	37.11	173.33	6,432.50	72.20% C/	4,644.51	15.62% C/	1,004.82	12.18% C/	783.17	6,432.50
General	General	22.98	173.33	3,982.48	72.20% C/	2,875.50	15.62% C/	622.10	12.18% C/	484.87	3,982.48
General	General	24.00	153.50	3,684.00	72.20% C/	2,659.99	15.62% C/	575.48	12.18% C/	448.53	3,684.00
General	General	40.44	173.33	7,009.16	72.20% C/	5,060.89	15.62% C/	1,094.90	12.18% C/	853.38	7,009.16
General	General	25.79	173.33	4,463.93	72.20% C/	3,227.46	15.62% C/	696.25	12.18% C/	544.22	4,463.93
General	General	68.86	173.33	11,934.59	72.20% C/	8,617.31	15.62% C/	1,864.07	12.18% C/	1,469.07	11,934.59
General	General	28.73	173.33	4,979.69	72.20% C/	3,595.33	15.62% C/	777.88	12.18% C/	606.28	4,979.69
General	General	1000.00	1.00	1,000.00	72.20% C/	722.04	15.62% C/	156.21	12.18% C/	121.75	1,000.00
Service Orders	Service Orders	29.32	173.33	5,081.84	61.80% D/	3,140.46	27.84% D/	1,414.51	10.36% D/	526.68	5,081.84
Service Orders	Service Orders	16.54	160.00	2,646.87	61.80% D/	1,635.77	27.84% D/	736.77	10.36% D/	274.33	2,646.87
Service Orders	Service Orders	28.84	173.33	4,998.81	61.80% D/	3,089.27	27.84% D/	1,391.45	10.36% D/	518.09	4,998.81
Service Orders	Service Orders	20.22	173.33	3,504.58	61.80% D/	2,163.63	27.84% D/	975.52	10.36% D/	383.23	3,504.58
Service Orders	Service Orders	18.38	173.33	3,185.98	61.80% D/	1,988.94	27.84% D/	886.84	10.36% D/	330.21	3,185.98
Service Orders	Service Orders	9.23	104.45	964.07	61.80% D/	595.80	27.84% D/	268.36	10.36% D/	99.92	964.07
Service Orders	Service Orders	7.23	71.90	519.84	61.80% D/	321.26	27.84% D/	144.70	10.36% D/	53.88	519.84
Service Orders	Service Orders	16.38	173.33	2,835.96	61.80% D/	1,968.94	27.84% D/	886.84	10.36% D/	330.21	2,835.96
Service Orders	Service Orders	7.35	45.75	345.41	61.80% D/	213.47	27.84% D/	96.15	10.36% D/	35.80	345.41
Service Orders	Service Orders	8.00	45.50	372.00	61.80% D/	229.90	27.84% D/	103.55	10.36% D/	38.56	372.00
Service Orders	Service Orders	8.00	38.75	310.00	61.80% D/	191.58	27.84% D/	86.29	10.36% D/	32.13	310.00
Service Orders	Service Orders	7.55	75.75	579.46	61.80% D/	358.11	27.84% D/	161.30	10.36% D/	60.06	579.46
Supervisory	Supervisory	98.69	173.33	17,105.54	66.35% E/	11,348.84	23.86% E/	4,080.57	9.80% E/	1,676.13	17,105.54
Estimate	Estimate	83.05	173.33	14,394.27	75.00% F/	10,795.70	12.50% F/	1,799.28	12.50% F/	1,799.28	14,394.27
Estimate	Estimate	48.27	173.33	8,366.39	75.00% F/	5,274.79	12.50% F/	1,045.80	12.50% F/	1,045.80	8,366.39
Estimate	Estimate	28.03	173.33	4,858.62	75.00% F/	3,643.97	12.50% F/	607.33	12.50% F/	607.33	4,858.62
Estimate	Estimate	53.03	173.33	9,191.58	75.00% F/	6,893.67	12.50% F/	1,146.95	12.50% F/	1,146.95	9,191.58
Estimate	Estimate	72.53	173.33	12,571.89	99.61% F/	12,522.86	0.38% F/	48.03	0.00% F/	0.00	12,571.89
Bus Dev. Mgr.	Bus Dev. Mgr.	57.18	173.33	9,911.59	75.49% H/	7,432.62	19.70% H/	1,952.46	4.81% H/	476.52	9,911.59
Vehicle	Vehicle	46.28	173.33	8,022.31	84.05% I/	6,742.93	10.55% I/	854.68	5.29% I/	424.70	8,022.31
Vehicle	Vehicle	42.90	173.33	7,435.08	84.05% I/	6,250.20	10.55% I/	792.22	5.29% I/	393.67	7,435.08
Total		\$2,160.26	4,593.11	\$195,609.35		\$144,126.10		\$31,756.24		\$19,727.01	\$195,609.35

General Total	\$77,387.70
Services Total	26,353.39
Supervisory Total	17,105.54
Estimate Total	49,382.74
Bus Dev. Mgr. Total	9,911.59
Vehicle Total	15,458.39
Total	\$195,609.35

A/ Hourly Employee Pay & Benefit Calculation. Worksheets I-1-1.00 to I-1-1.04.
B/ Employee Hours Allocator. Worksheets C-1-1.00 to C-1-1.04C.

C/ General Allocator. Worksheet A-1-1.00.

D/ Service Orders Allocator. Worksheet D-1-1.00.

E/ Supervisory Allocator. Worksheet J-1-1.00.

F/ Estimated Allocator. Worksheet L-1-1.00.

G/ Porting Allocator. Worksheet G-1-1.00.

H/ Business Development Manager Allocator. Worksheet F-1-1.00.

I/ Vehicle Allocator. Worksheet K-1-1.00.

J/ Services Allocator. Worksheet B-1-1.00.

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S-1-1.03

Employee Name/Number	Hourly Rate (Pay + Ben)	Hours	Monthly Pay + Ben	Electric Percentage	Electric Salary	Cable/Internet Percentage	Cable/Internet Salary	Telephone Percentage	Telephone Salary	Total Allocated
A/ General	\$163.00	173.33	\$27,956.03	72.20% C/	\$20,149.23	15.62% C/	\$4,359.20	12.18% C/	\$3,397.50	\$27,906.03
B/ General	41.98	173.33	7,260.86	72.20% C/	5,242.62	15.62% C/	1,134.22	12.18% C/	884.02	7,260.86
C/ General	39.26	173.33	6,805.26	72.20% C/	4,913.66	15.62% C/	1,063.05	12.18% C/	\$928.55	6,805.26
D/ General	22.98	173.33	3,962.48	72.20% C/	2,875.50	15.62% C/	622.10	12.18% C/	484.87	3,962.48
E/ General	42.57	173.33	7,378.74	72.20% C/	5,327.73	15.62% C/	1,152.63	12.18% C/	\$956.94	7,378.74
F/ General	68.86	173.33	11,934.69	72.20% C/	8,617.31	15.62% C/	1,954.32	12.18% C/	\$1,453.07	11,934.69
G/ General	100.00	173.33	17,333.00	72.20% C/	12,535.53	15.62% C/	2,777.88	12.18% C/	\$2,006.28	17,333.00
H/ General	32.17	173.33	5,575.47	72.20% C/	4,024.64	15.62% C/	896.21	12.18% C/	687.76	5,575.47
I/ General	22.06	173.33	3,823.18	72.20% C/	2,752.73	15.62% C/	600.21	12.18% C/	462.24	3,823.18
J/ General	30.37	173.33	5,263.24	72.20% C/	3,792.69	15.62% C/	835.50	12.18% C/	645.24	5,263.24
K/ General	22.98	173.33	3,962.48	72.20% C/	2,875.50	15.62% C/	622.10	12.18% C/	484.87	3,962.48
L/ General	23.90	173.33	4,141.78	72.20% C/	3,024.17	15.62% C/	688.89	12.18% C/	528.27	4,141.78
M/ General	11.00	104.00	1,144.00	72.20% C/	829.99	15.62% C/	184.44	12.18% C/	141.57	1,144.00
N/ General	9.23	107.50	992.23	72.20% C/	716.39	15.62% C/	175.84	12.18% C/	137.00	992.23
O/ General	8.00	46.50	372.00	72.20% C/	269.90	15.62% C/	60.00	12.18% C/	46.50	372.00
P/ General	18.38	173.33	3,185.98	72.20% C/	2,298.90	15.62% C/	500.00	12.18% C/	392.08	3,185.98
Q/ General	7.55	0.00	0.00	72.20% C/	0.00	15.62% C/	0.00	12.18% C/	0.00	0.00
R/ General	7.55	0.00	0.00	72.20% C/	0.00	15.62% C/	0.00	12.18% C/	0.00	0.00
S/ General	8.00	102.00	816.00	72.20% C/	590.29	15.62% C/	125.71	12.18% C/	95.00	816.00
T/ General	8.00	103.85	830.80	72.20% C/	601.43	15.62% C/	129.37	12.18% C/	99.00	830.80
U/ General	7.55	0.00	0.00	72.20% C/	0.00	15.62% C/	0.00	12.18% C/	0.00	0.00
V/ General	104.59	73.00	7,634.93	72.20% C/	5,506.47	15.62% C/	1,228.50	12.18% C/	\$956.94	7,634.93
W/ General	83.05	173.33	14,394.27	72.20% C/	10,394.27	15.62% C/	2,227.14	12.18% C/	\$1,775.86	14,394.27
X/ General	52.40	173.33	9,083.24	72.20% C/	6,561.43	15.62% C/	1,355.40	12.18% C/	\$1,135.40	9,083.24
Y/ General	28.03	173.33	4,858.62	72.20% C/	3,503.97	15.62% C/	760.73	12.18% C/	\$607.33	4,858.62
Z/ General	53.03	173.33	9,191.56	72.20% C/	6,633.67	15.62% C/	1,448.95	12.18% C/	\$1,148.95	9,191.56
AA/ General	76.80	173.33	13,311.04	72.20% C/	9,683.67	15.62% C/	2,097.37	12.18% C/	\$1,648.00	13,311.04
AB/ General	65.77	173.33	11,399.45	72.20% C/	8,245.55	15.62% C/	1,848.00	12.18% C/	\$1,448.00	11,399.45
AC/ General	46.28	173.33	8,022.31	72.20% C/	5,842.93	15.62% C/	1,244.70	12.18% C/	\$984.05	8,022.31
AD/ General	42.90	173.33	7,436.08	72.20% C/	5,372.22	15.62% C/	1,163.86	12.18% C/	\$913.00	7,436.08
AE/ General	\$2,226.64	4,486.61	\$194,775.61	72.20% C/	\$143,957.83	15.62% C/	\$31,232.83	12.18% C/	\$19,584.95	\$194,775.61
AF/ General			\$79,316.95	72.20% C/	\$57,269.90	15.62% C/	\$12,380.10	12.18% C/	\$9,656.95	\$79,316.95
AG/ General			30,127.16	72.20% C/	21,618.60	15.62% C/	4,498.50	12.18% C/	3,422.48	30,127.16
AH/ General			7,634.93	72.20% C/	5,506.47	15.62% C/	1,228.50	12.18% C/	\$956.94	7,634.93
AI/ General			50,888.73	72.20% C/	36,643.97	15.62% C/	8,000.00	12.18% C/	\$6,244.76	50,888.73
AJ/ General			15,458.39	72.20% C/	11,098.85	15.62% C/	2,448.00	12.18% C/	\$1,902.54	15,458.39
AK/ General			\$194,775.61	72.20% C/	\$143,957.83	15.62% C/	\$31,232.83	12.18% C/	\$19,584.95	\$194,775.61

General Total
Services Total
Supervisory Total
Estimate Total
Bus Dev. Mgr. Total
Vehicle Total
Total

- A/ Hourly Employee Pay & Benefit Calculation. Worksheets I-1-1.00 to I-1-1.04.
B/ Employee Hours Allocator. Worksheets C-1-1.00 to C-1-1.04C.
C/ General Allocator. Worksheet A-1-1.00.
D/ Service Orders Allocator. Worksheet D-1-1.00.
E/ Supervisory Allocator. Worksheet J-1-1.00.
F/ Estimated Allocator. Worksheet L-1-1.00.
G/ Porting Allocator. Worksheet G-1-1.00.
H/ Business Development Manager Allocator. Worksheet F-1-1.00.
I/ Vehicle Allocator. Worksheet K-1-1.00.
J/ Services Allocator. Worksheet B-1-1.00.

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S-1-1.04

Employee Name/Number	Allocator	A/ Hourly Rate (Pay + Ben)	B/ Hours	Monthly Pay + Ben.	Electric Percentage	Electric Salary	Cable/Internet Percentage	Cable/Internet Salary	Telephone Percentage	Telephone Salary	Total Allocated
General	General	\$153.06	173.33	\$26,530.40	84.00% C/	\$22,286.07	9.85% C/	\$2,613.47	6.15% C/	\$1,630.87	\$26,530.40
General	General	39.83	173.33	6,902.93	84.00% C/	5,798.60	9.85% C/	680.00	6.15% C/	424.33	6,902.93
General	General	37.33	173.33	6,469.80	84.00% C/	5,434.76	9.85% C/	637.33	6.15% C/	397.71	6,469.80
General	General	21.84	173.33	3,786.16	84.00% C/	3,180.45	9.85% C/	372.97	6.15% C/	232.74	3,786.16
General	General	24.00	142.50	3,420.00	84.00% C/	2,872.87	9.85% C/	336.90	6.15% C/	210.23	3,420.00
General	General	40.47	173.33	7,015.00	84.00% C/	5,892.74	9.85% C/	691.04	6.15% C/	431.22	7,015.00
General	General	26.42	173.33	4,579.74	84.00% C/	3,847.08	9.85% C/	451.14	6.15% C/	281.52	4,579.74
General	General	65.46	173.33	11,346.37	84.00% C/	9,531.18	9.85% C/	1,117.71	6.15% C/	697.48	11,346.37
General	General	27.31	173.33	4,734.22	84.00% C/	3,976.84	9.85% C/	466.36	6.15% C/	291.02	4,734.22
General	General	100.00	1.00	1,000.00	84.00% C/	840.02	9.85% C/	98.51	6.15% C/	61.47	1,000.00
Service Orders	Service Orders	30.58	173.33	5,300.63	60.21% D/	3,191.40	28.95% D/	1,534.37	10.85% D/	574.86	5,300.63
Service Orders	Service Orders	20.97	173.33	3,634.72	60.21% D/	2,188.39	28.95% D/	1,052.14	10.85% D/	394.19	3,634.72
Service Orders	Service Orders	28.87	173.33	5,003.79	60.21% D/	3,012.68	28.95% D/	1,448.44	10.85% D/	542.67	5,003.79
Service Orders	Service Orders	21.84	173.33	3,786.16	60.21% D/	2,279.57	28.95% D/	1,095.98	10.85% D/	410.62	3,786.16
Service Orders	Service Orders	22.72	173.33	3,937.61	60.21% D/	2,370.75	28.95% D/	1,136.82	10.85% D/	427.04	3,937.61
Service Orders	Service Orders	19.22	184.25	3,541.73	60.21% D/	2,132.40	28.95% D/	1,025.22	10.85% D/	384.11	3,541.73
Service Orders	Service Orders	8.23	120.00	1,107.60	60.21% D/	666.86	28.95% D/	320.52	10.85% D/	120.12	1,107.60
Service Orders	Service Orders	8.00	66.50	532.00	60.21% D/	320.31	28.95% D/	154.00	10.85% D/	57.70	532.00
Service Orders	Service Orders	20.97	41.50	870.25	60.21% D/	523.96	28.95% D/	251.91	10.85% D/	94.38	870.25
Service Orders	Service Orders	17.47	173.33	3,028.93	60.21% D/	1,823.65	28.95% D/	876.78	10.85% D/	328.49	3,028.93
Service Orders	Service Orders	8.00	86.84	694.72	60.21% D/	418.28	28.95% D/	201.10	10.85% D/	75.34	694.72
Service Orders	Service Orders	8.00	109.70	877.60	60.21% D/	528.38	28.95% D/	254.04	10.85% D/	95.18	877.60
Estimate	Estimate	78.95	173.33	13,684.71	75.00% F/	10,263.53	12.50% F/	1,710.59	12.50% F/	1,710.59	13,684.71
Estimate	Estimate	49.82	173.33	8,635.48	75.00% F/	6,476.61	12.50% F/	1,079.44	12.50% F/	1,079.44	8,635.48
Estimate	Estimate	26.55	173.33	4,619.12	75.00% F/	3,464.34	12.50% F/	577.39	12.50% F/	577.39	4,619.12
Estimate	Estimate	50.42	173.33	8,738.46	75.00% F/	6,553.85	12.50% F/	1,092.31	12.50% F/	1,092.31	8,738.46
Estimate	Estimate	76.68	173.33	13,290.95	98.61% F/	13,239.11	0.39% F/	51.83	0.00% F/	0.00	13,290.95
Bus Dev. Mgr.	Bus Dev. Mgr.	62.53	173.33	10,837.51	74.58% H/	8,082.55	20.18% F/	2,187.24	5.24% F/	567.72	10,837.51
Vehicle	Vehicle	44.00	173.33	7,626.85	81.11% I/	6,186.06	11.70% H/	892.38	7.19% H/	548.41	7,626.85
Vehicle	Vehicle	40.79	173.33	7,069.52	81.11% I/	5,734.02	11.70% H/	827.17	7.19% I/	508.33	7,069.52
Total		\$2,081.44	4,555.55	\$182,602.97		\$143,117.30		\$25,238.18		\$14,247.49	\$182,602.97
General Total				\$75,784.63		\$63,660.61		\$7,465.42		\$4,658.60	
Supervisory Total				32,315.74		19,456.62		9,354.42		3,504.70	
Estimate Total				13,684.71		10,263.53		1,710.59		1,710.59	
Bus Dev. Mgr. Total				46,121.52		37,816.46		4,988.21		3,316.85	
Vehicle Total				7,626.85		6,186.06		892.38		548.41	
Total				7,069.52		5,734.02		827.17		508.33	
				\$182,602.97		\$143,117.30		\$25,238.18		\$14,247.49	

- A/ Hourly Employee Pay & Benefit Calculation, Worksheets I-1-1.00 to I-1-1.04
 B/ Employee Hours Allocator, Worksheets C-1-1.00 to C-1-1.04C.
 C/ General Allocator, Worksheet A-1-1.00.
 D/ Service Orders Allocator, Worksheet D-1-1.00.
 E/ Supervisory Allocator, Worksheet J-1-1.00.
 F/ Estimated Allocator, Worksheet L-1-1.00.
 G/ Porting Allocator, Worksheet G-1-1.00.
 H/ Business Development Manager Allocator, Worksheet F-1-1.00.
 I/ Vehicle Allocator, Worksheet K-1-1.00.
 J/ Services Allocator, Worksheet B-1-1.00.

Employee Name/Number	Allocator	A/ Hourly Rate (Pay + Ben)	B/ Hours	Monthly Pay + Ben	Electric Percentage	Electric Salary	Cable/Internet Percentage	Cable/Internet Salary	Telephone Percentage	Telephone Salary	Total Allocated
General	General	\$153.06	173.33	\$26,530.40	84.00% C/	\$22,286.07	9.85% C/	\$2,613.47	6.15% C/	\$1,630.87	\$26,530.40
General	General	39.83	173.33	6,902.93	84.00% C/	5,798.60	9.85% C/	680.00	6.15% C/	424.33	6,902.93
General	General	37.33	173.33	6,469.80	84.00% C/	5,347.76	9.85% C/	637.33	6.15% C/	397.71	6,469.80
General	General	21.84	173.33	3,786.16	84.00% C/	3,180.45	9.85% C/	372.97	6.15% C/	232.74	3,786.16
General	General	24.00	173.33	4,080.00	84.00% C/	3,427.20	9.85% C/	409.60	6.15% C/	254.40	4,080.00
General	General	40.47	173.33	7,015.00	84.00% C/	5,892.74	9.85% C/	691.04	6.15% C/	431.22	7,015.00
General	General	26.27	173.33	4,524.81	84.00% C/	3,800.47	9.85% C/	457.77	6.15% C/	292.26	4,524.81
General	General	65.46	173.33	11,346.37	84.00% C/	9,531.18	9.85% C/	1,117.71	6.15% C/	687.46	11,346.37
General	General	27.31	173.33	4,734.22	84.00% C/	3,976.84	9.85% C/	466.36	6.15% C/	291.02	4,734.22
General	General	1000.00	1.00	1,000.00	84.00% C/	840.02	9.85% C/	98.51	6.15% C/	61.47	1,000.00
Service Orders	Service Orders	30.58	173.33	5,300.63	60.21% D/	3,191.40	28.95% D/	1,534.37	10.85% D/	574.86	5,300.63
Service Orders	Service Orders	20.97	173.33	3,634.72	60.21% D/	2,188.39	28.95% D/	1,052.14	10.85% D/	394.19	3,634.72
Service Orders	Service Orders	28.87	173.33	5,003.79	60.21% D/	3,012.68	28.95% D/	1,448.44	10.85% D/	542.67	5,003.79
Service Orders	Service Orders	21.84	173.33	3,786.16	60.21% D/	2,279.57	28.95% D/	1,095.98	10.85% D/	410.62	3,786.16
Service Orders	Service Orders	22.72	173.33	3,937.61	60.21% D/	2,370.75	28.95% D/	1,139.82	10.85% D/	427.04	3,937.61
Service Orders	Service Orders	19.22	173.33	3,331.82	60.21% D/	2,006.02	28.95% D/	964.46	10.85% D/	361.34	3,331.82
Service Orders	Service Orders	9.23	82.00	756.86	60.21% D/	455.69	28.95% D/	219.09	10.85% D/	82.08	756.86
Service Orders	Service Orders	8.00	45.75	366.00	60.21% D/	220.36	28.95% D/	105.95	10.85% D/	39.69	366.00
Service Orders	Service Orders	20.97	173.33	3,634.72	60.21% D/	2,188.39	28.95% D/	1,052.14	10.85% D/	394.19	3,634.72
Service Orders	Service Orders	17.47	173.33	3,028.93	60.21% D/	1,823.65	28.95% D/	876.78	10.85% D/	328.49	3,028.93
Service Orders	Service Orders	8.00	56.00	448.00	60.21% D/	269.73	28.95% D/	129.68	10.85% D/	48.59	448.00
Service Orders	Service Orders	8.00	64.30	514.40	60.21% D/	309.71	28.95% D/	148.90	10.85% D/	55.79	514.40
Service Orders	Service Orders	7.55	8.75	66.06	60.21% D/	39.77	28.95% D/	19.12	10.85% D/	7.16	66.06
Estimate	Estimate	78.95	173.33	13,684.71	75.00% F/	10,263.53	12.50% F/	1,710.59	12.50% F/	1,710.59	13,684.71
Estimate	Estimate	49.82	173.33	8,635.48	75.00% F/	6,476.61	12.50% F/	1,079.44	12.50% F/	1,079.44	8,635.48
Estimate	Estimate	26.95	173.33	4,619.12	75.00% F/	3,464.34	12.50% F/	577.39	12.50% F/	577.39	4,619.12
Estimate	Estimate	50.42	173.33	8,738.46	75.00% F/	6,553.85	12.50% F/	1,092.31	12.50% F/	1,092.31	8,738.46
Estimate	Estimate	76.68	173.33	13,290.95	98.61% H/	13,239.11	0.39% H/	51.83	0.00% F/	0.00	13,290.95
Bus Dev. Mgr.	Bus Dev. Mgr.	62.53	173.33	10,837.51	74.58% H/	8,082.55	20.18% H/	2,187.24	5.24% H/	567.72	10,837.51
Vehicle	Vehicle	44.00	173.33	7,626.85	81.11% I/	6,186.06	11.70% I/	892.38	7.19% I/	548.41	7,626.85
Vehicle	Vehicle	40.78	173.33	7,069.52	81.11% I/	5,734.02	11.70% I/	827.17	7.19% I/	508.33	7,069.52
Total		\$2,090.84	4,522.47	\$183,512.00		\$143,523.42		\$25,613.01		\$14,373.56	\$183,512.00
General Total				\$75,199.69		\$63,169.25		\$7,407.80		\$4,622.65	
Services Total				16,084.40		9,684.08		4,655.94		1,744.38	
Supervisory Total				13,684.71		10,263.53		1,710.59		1,710.59	
Estimate Total				46,121.52		37,816.46		4,988.21		3,316.85	
Bus Dev. Mgr. Total				7,626.85		6,186.06		892.38		548.41	
Vehicle Total				7,069.52		5,734.02		827.17		508.33	
Total				\$165,786.65		\$132,853.40		\$20,482.08		\$12,451.22	

A/ Hourly Employee Pay & Benefit Calculation. Worksheets I-1-1.00 to I-1-1.04
B/ Employee Hour Allocation. Worksheets C-1-1.00 to C-1-1.04C.
C/ General Allocator. Worksheet A-1-1.00.
D/ Service Orders Allocator. Worksheet D-1-1.00.
E/ Supervisory Allocator. Worksheet J-1-1.00.
F/ Estimated Allocator. Worksheet L-1-1.00.
G/ Profiling Allocator. Worksheet G-1-1.00.
H/ Business Development Manager Allocator. Worksheet F-1-1.00.
I/ Vehicle Allocator. Worksheet K-1-1.00.
J/ Services Allocator. Worksheet B-1-1.00.

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Employee Name/Number	Allocator	A/ Hourly Rate (Pay + Ben)	B/ Hours	Monthly Pay + Ben	Electric Percentage	Salary	Cable/Internet Percentage	Salary	Telephone Percentage	Salary	Total Allocated
General	General	\$153.06	173.33	\$26,530.40	84.00% C/	\$22,286.07	9.85% C/	\$2,613.47	6.15% C/	\$1,630.87	\$26,530.40
General	General	39.83	173.33	6,902.93	84.00% C/	5,796.60	9.85% C/	680.00	6.15% C/	424.33	6,902.93
General	General	37.33	173.33	6,469.80	84.00% C/	5,434.76	9.85% C/	637.33	6.15% C/	397.71	6,469.80
General	General	21.84	173.33	3,786.16	84.00% C/	3,180.45	9.85% C/	372.97	6.15% C/	232.74	3,786.16
General	General	24.00	140.50	3,372.00	84.00% C/	2,832.55	9.85% C/	332.17	6.15% C/	207.28	3,372.00
General	General	40.47	173.33	7,015.00	84.00% C/	5,892.74	9.85% C/	691.04	6.15% C/	431.22	7,015.00
General	General	28.27	173.33	4,900.81	84.00% C/	4,116.78	9.85% C/	482.77	6.15% C/	301.26	4,900.81
General	General	65.46	173.33	11,346.37	84.00% C/	9,591.18	9.85% C/	1,117.71	6.15% C/	697.48	11,346.37
General	General	30.30	173.33	5,252.17	84.00% C/	4,411.92	9.85% C/	517.38	6.15% C/	322.86	5,252.17
General	General	60.04	64.00	3,842.81	84.00% C/	3,228.04	9.85% C/	378.55	6.15% C/	236.22	3,842.81
General	General	100.00	1.00	1,000.00	84.00% C/	840.02	9.85% C/	98.51	6.15% C/	61.47	1,000.00
Service Orders	Service Orders	30.98	173.33	5,300.63	60.21% D/	3,191.40	28.95% D/	1,534.37	10.85% D/	574.86	5,300.63
Service Orders	Service Orders	20.97	173.33	3,634.72	60.21% D/	2,188.39	28.95% D/	1,052.14	10.85% D/	394.19	3,634.72
Service Orders	Service Orders	28.87	173.33	5,003.79	60.21% D/	3,012.68	28.95% D/	1,448.44	10.85% D/	542.67	5,003.79
Service Orders	Service Orders	21.84	173.33	3,786.16	60.21% D/	2,279.57	28.95% D/	1,095.98	10.85% D/	410.62	3,786.16
Service Orders	Service Orders	22.72	173.33	3,937.61	60.21% D/	2,370.75	28.95% D/	1,139.82	10.85% D/	427.04	3,937.61
Service Orders	Service Orders	19.22	173.33	3,331.82	60.21% D/	2,065.02	28.95% D/	964.46	10.85% D/	361.34	3,331.82
Service Orders	Service Orders	9.23	128.00	1,181.44	60.21% D/	711.32	28.95% D/	341.99	10.85% D/	128.13	1,181.44
Service Orders	Service Orders	8.00	104.00	832.00	60.21% D/	500.93	28.95% D/	240.84	10.85% D/	90.23	832.00
Service Orders	Service Orders	20.97	173.33	3,634.72	60.21% D/	2,188.39	28.95% D/	1,052.14	10.85% D/	394.19	3,634.72
Service Orders	Service Orders	17.47	173.33	3,028.93	60.21% D/	1,823.65	28.95% D/	876.78	10.85% D/	328.49	3,028.93
Service Orders	Service Orders	8.00	108.75	870.00	60.21% D/	523.81	28.95% D/	251.94	10.85% D/	94.35	870.00
Service Orders	Service Orders	105.10	64.50	840.80	60.21% D/	506.23	28.95% D/	243.39	10.85% D/	91.19	840.80
Service Orders	Service Orders	7.55	64.50	486.98	60.21% D/	283.20	28.95% D/	140.96	10.85% D/	52.81	486.98
Service Orders	Service Orders	7.55	51.50	388.83	60.21% D/	234.10	28.95% D/	112.55	10.85% D/	42.17	388.83
Estimate	Estimate	78.95	173.33	13,684.71	75.00% F/	10,263.53	12.50% F/	1,710.59	12.50% F/	1,710.59	13,684.71
Estimate	Estimate	49.82	173.33	8,635.48	75.00% F/	6,476.61	12.50% F/	1,079.44	12.50% F/	1,079.44	8,635.48
Estimate	Estimate	26.65	173.33	4,619.12	75.00% F/	3,464.34	12.50% F/	577.39	12.50% F/	577.39	4,619.12
Estimate	Estimate	50.42	173.33	8,738.46	75.00% F/	6,553.85	12.50% F/	1,092.31	12.50% F/	1,092.31	8,738.46
Estimate	Estimate	76.68	173.33	13,290.95	99.61% F/	13,239.11	0.39% F/	51.83	0.00% F/	0.00	13,290.95
Bus Dev. Mgr.	Bus Dev. Mgr.	62.53	173.33	10,837.51	74.56% H/	8,082.55	20.18% H/	2,187.24	5.24% H/	567.72	10,837.51
Vehicle	Vehicle	44.00	173.33	7,626.85	81.11% I/	6,186.06	11.70% I/	892.38	7.19% I/	548.41	7,626.85
Vehicle	Vehicle	40.79	173.33	7,069.52	81.11% I/	5,734.02	11.70% I/	827.17	7.19% I/	508.33	7,069.52
Total		\$2,161.42	4,927.27	\$191,179.47		\$149,383.60		\$26,835.33		\$14,959.93	\$191,179.47
General Total				\$79,418.45		\$66,713.09		\$7,823.38		\$4,881.98	
Services Total				37,258.42		22,670.45		10,594.21		3,993.77	
Supervisory Total				13,684.71		10,263.53		1,710.59		1,710.59	
Estimate Total				46,121.52		37,816.46		4,868.21		3,316.85	
Bus Dev. Mgr. Total				7,626.85		6,186.06		892.38		548.41	
Vehicle Total				7,069.52		5,734.02		827.17		508.33	
Total				\$191,179.47		\$149,383.60		\$26,835.33		\$14,959.93	

- A/ Hourly Employee Pay & Benefit Calculation, Worksheets I-1-1.00 to I-1-1.04
- B/ Employee Hours Allocator, Worksheets C-1-1.00 to C-1-1.04C.
- C/ General Allocator, Worksheet A-1-1.00.
- D/ Service Orders Allocator, Worksheet D-1-1.00.
- E/ Supervisory Allocator, Worksheet I-1-1.00.
- F/ Estimated Allocator, Worksheet L-1-1.00.
- G/ Porting Allocator, Worksheet G-1-1.00.
- H/ Business Development Manager Allocator, Worksheet F-1-1.00.
- I/ Vehicle Allocator, Worksheet K-1-1.00.
- J/ Services Allocator, Worksheet B-1-1.00.

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S-1-1.07

Employee Name/Number	Allocator	A/ Hourly Rate (Pay + Ben)	B/ Hours	Monthly Pay + Ben	Electric Percentage	Electric Salary	Cable/Internet Percentage	Cable/Internet Salary	Telephone Percentage	Telephone Salary	Total Allocated
General	General	\$156.75	173.33	\$27,177.07	84.95% CI	\$23,090.55	10.09% CI	\$2,142.27	4.95% CI	\$1,344.21	\$27,177.07
General	General	40.80	173.33	7,071.19	84.95% CI	6,007.93	10.09% CI	713.51	4.95% CI	349.75	7,071.19
General	General	38.24	173.33	6,827.49	84.95% CI	5,830.95	10.09% CI	688.74	4.95% CI	327.80	6,827.49
General	General	22.38	173.33	3,878.45	84.95% CI	3,295.27	10.09% CI	391.35	4.95% CI	191.83	3,878.45
General	General	24.00	173.33	4,146.00	84.95% CI	3,548.78	10.09% CI	427.49	4.95% CI	209.72	4,146.00
General	General	51.51	173.33	8,951.46	84.95% CI	7,613.59	10.09% CI	917.51	4.95% CI	453.45	8,951.46
General	General	72.28	173.33	12,528.94	84.95% CI	10,654.03	10.09% CI	1,264.22	4.95% CI	619.69	12,528.94
General	General	110.97	173.33	19,234.00	84.95% CI	16,341.88	10.09% CI	1,940.78	4.95% CI	951.33	19,234.00
General	General	78.55	173.33	13,614.91	84.95% CI	11,567.70	10.09% CI	1,373.80	4.95% CI	673.41	13,614.91
General	General	28.95	173.33	5,020.26	84.95% CI	4,265.38	10.09% CI	506.56	4.95% CI	248.31	5,020.26
General	General	67.06	173.33	11,522.94	84.95% CI	9,875.25	10.09% CI	1,172.80	4.95% CI	574.88	11,522.94
General	General	31.04	173.33	5,380.18	84.95% CI	4,571.19	10.09% CI	542.68	4.95% CI	266.11	5,380.18
General	General	100.00	173.33	1,000.00	84.95% CI	849.64	10.09% CI	100.90	4.95% CI	49.46	1,000.00
Service Orders	Service Orders	31.33	173.33	5,429.83	58.97% DI	3,201.95	28.82% DI	1,619.29	11.21% DI	608.88	5,429.83
Service Orders	Service Orders	21.48	173.33	3,723.31	58.97% DI	2,192.55	28.82% DI	1,110.37	11.21% DI	417.38	3,723.31
Service Orders	Service Orders	29.57	173.33	5,125.76	58.97% DI	3,055.56	28.82% DI	1,526.61	11.21% DI	574.59	5,125.76
Service Orders	Service Orders	22.38	173.33	3,878.45	58.97% DI	2,287.04	28.82% DI	1,166.64	11.21% DI	434.77	3,878.45
Service Orders	Service Orders	23.27	173.33	4,033.59	58.97% DI	2,378.52	28.82% DI	1,202.80	11.21% DI	452.16	4,033.59
Service Orders	Service Orders	19.69	173.33	3,413.03	58.97% DI	2,012.59	28.82% DI	1,017.84	11.21% DI	382.60	3,413.03
Service Orders	Service Orders	9.23	111.00	1,024.53	58.97% DI	604.14	28.82% DI	305.34	11.21% DI	114.65	1,024.53
Service Orders	Service Orders	8.00	127.00	1,016.00	58.97% DI	595.11	28.82% DI	302.99	11.21% DI	113.89	1,016.00
Service Orders	Service Orders	21.48	173.33	3,723.31	58.97% DI	2,192.55	28.82% DI	1,110.37	11.21% DI	417.38	3,723.31
Service Orders	Service Orders	17.90	173.33	3,102.76	58.97% DI	1,823.53	28.82% DI	925.31	11.21% DI	347.82	3,102.76
Service Orders	Service Orders	8.00	48.25	386.00	58.97% DI	227.62	28.82% DI	115.11	11.21% DI	43.27	386.00
Service Orders	Service Orders	7.55	54.00	407.70	58.97% DI	240.41	28.82% DI	121.59	11.21% DI	45.70	407.70
Service Orders	Service Orders	8.00	56.10	448.80	58.97% DI	264.55	28.82% DI	133.84	11.21% DI	50.31	448.80
Service Orders	Service Orders	7.55	26.75	201.96	58.97% DI	119.09	28.82% DI	60.23	11.21% DI	22.84	201.96
Service Orders	Service Orders	9.23	149.75	1,382.19	58.97% DI	810.72	30.08% DI	415.80	11.25% DI	155.68	1,382.19
Services	Services	10.51	146.00	1,548.06	58.65% JI	908.59	30.08% JI	466.00	11.25% JI	174.47	1,548.06
Estimate	Estimate	80.88	173.33	14,018.27	75.00% FI	10,513.70	12.50% FI	1,252.28	12.50% FI	1,752.28	14,018.27
Estimate	Estimate	51.04	173.33	8,945.97	75.00% FI	6,693.47	12.50% FI	791.45	12.50% FI	1,057.57	8,945.97
Estimate	Estimate	27.30	173.33	4,731.71	75.00% FI	3,548.78	12.50% FI	391.46	12.50% FI	591.46	4,731.71
Estimate	Estimate	51.54	173.33	8,951.46	75.00% FI	6,713.59	12.50% FI	791.45	12.50% FI	1,118.93	8,951.46
Bus Dev. Mgr.	Bus Dev. Mgr.	64.05	173.33	11,011.67	73.76% HI	8,188.16	20.75% HI	2,303.51	5.45% HI	610.00	11,011.67
Vehicle	Vehicle	46.36	173.33	8,036.15	87.90% U	7,053.51	7.73% U	620.80	4.38% U	351.85	8,036.15
Vehicle	Vehicle	42.98	173.33	7,449.72	87.90% U	6,548.05	7.73% U	575.50	4.38% U	326.17	7,449.72
Total		\$2,393.55	5,514.76	\$235,743.72		\$185,757.22		\$33,157.83		\$16,828.67	\$235,743.72
General Total				\$151,919.84		\$124,356.22		\$18,912.07		\$8,651.46	
Services Total				17,757.69		10,471.53		5,295.73		1,990.62	
Supervisory Total				1,382.19		810.72		415.80		155.68	
Estimate Total				34,086.45		28,318.14		5,034.42		4,742.90	
Bus Dev. Mgr. Total				11,011.67		8,188.16		2,303.51		610.00	
Vehicle Total				15,485.87		13,571.55		1,196.30		678.02	
Total				\$235,743.72		\$185,757.22		\$33,157.83		\$16,828.67	

A/ Hourly Employee Pay & Benefit Calculation. Worksheets L-1-1.00 to L-1-1.04
 B/ Employee Hours Allocator. Worksheets C-1-1.00 to C-1-1.04C.
 C/ General Allocation. Worksheet A-1-1.00.
 D/ Service Orders Allocator. Worksheet D-1-1.00.
 E/ Supervisory Allocator. Worksheet J-1-1.00.
 F/ Estimated Allocator. Worksheet L-1-1.00.
 G/ Estimating Allocator. Worksheet G-1-1.00.
 H/ Business Development Manager Allocator. Worksheet F-1-1.00.
 I/ Vehicle Allocator. Worksheet K-1-1.00.
 J/ Services Allocator. Worksheet B-1-1.00.

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Employee Name/Number	A/ Hourly Rate (Pay + Ben)	B/ Hours	Monthly Pay + Ben	Electric		Cable/Internet		Telephone		Total Allocated
				Salary	Percentage	Salary	Percentage	Salary	Percentage	
General	\$156.75	173.33	\$27,177.07	\$23,090.99	100.0% C/	\$2,422.27	100.0% C/	\$1,344.21	4.95% C/	\$27,177.07
General	40.80	173.33	7,071.19	6,007.33	100.0% C/	713.51	100.0% C/	349.75	4.95% C/	7,071.19
General	38.24	173.33	6,627.49	5,530.95	100.0% C/	668.74	100.0% C/	327.80	4.95% C/	6,627.49
General	22.38	173.33	3,878.45	3,295.27	100.0% C/	391.35	100.0% C/	191.83	4.95% C/	3,878.45
General	24.00	116.50	2,786.00	2,375.58	100.0% C/	282.13	100.0% C/	138.29	4.95% C/	2,786.00
General	41.46	173.33	7,185.99	6,105.47	100.0% C/	725.79	100.0% C/	355.43	4.95% C/	7,185.99
General	61.51	173.33	10,661.08	9,058.03	100.0% C/	1,075.04	100.0% C/	527.31	4.95% C/	10,661.08
General	79.28	173.33	13,582.94	11,545.03	100.0% C/	1,264.22	100.0% C/	619.69	4.95% C/	13,582.94
General	110.97	173.33	19,234.00	16,341.88	100.0% C/	1,964.78	100.0% C/	951.33	4.95% C/	19,234.00
General	78.55	173.33	13,814.91	11,587.70	100.0% C/	1,373.80	100.0% C/	673.41	4.95% C/	13,814.91
General	67.08	173.33	11,622.94	9,875.25	100.0% C/	1,172.80	100.0% C/	574.88	4.95% C/	11,622.94
General	31.04	173.33	5,360.16	4,571.19	100.0% C/	542.88	100.0% C/	268.11	4.95% C/	5,360.16
General	100.00	100	1,000.00	848.94	100.0% C/	100.90	100.0% C/	49.46	4.95% C/	1,000.00
Service Orders	31.33	173.33	5,429.83	4,589.77	84.96% D/	1,519.29	11.21% D/	608.68	11.21% D/	5,429.83
Service Orders	21.40	173.33	3,723.31	3,022.55	81.22% D/	1,110.37	11.21% D/	417.38	11.21% D/	3,723.31
Service Orders	23.57	173.33	4,033.59	3,287.04	81.22% D/	1,156.64	11.21% D/	574.59	11.21% D/	4,033.59
Service Orders	23.27	173.33	3,978.45	3,287.04	82.72% D/	1,202.90	11.21% D/	434.77	11.21% D/	3,978.45
Service Orders	19.59	173.33	3,413.03	2,812.59	82.22% D/	1,017.84	11.21% D/	452.16	11.21% D/	3,413.03
Service Orders	9.23	104.50	984.54	568.77	57.57% D/	287.65	11.21% D/	108.12	11.21% D/	984.54
Service Orders	8.00	106.00	848.00	500.05	58.97% D/	252.89	11.21% D/	95.06	11.21% D/	848.00
Service Orders	21.48	173.33	3,723.31	2,195.56	58.97% D/	1,110.37	11.21% D/	417.38	11.21% D/	3,723.31
Service Orders	17.50	173.33	3,102.76	1,829.53	58.97% D/	925.31	11.21% D/	347.82	11.21% D/	3,102.76
Service Orders	8.00	64.40	607.78	358.39	58.97% D/	181.25	11.21% D/	68.13	11.21% D/	607.78
Service Orders	8.00	64.40	515.20	303.80	58.97% D/	153.64	11.21% D/	57.75	11.21% D/	515.20
Services	9.23	129.50	1,195.29	701.09	58.65% J/	359.57	11.26% J/	134.63	11.26% J/	1,195.29
Estimate	10.51	114.00	1,209.54	705.45	58.65% J/	365.86	11.26% J/	136.23	11.26% J/	1,209.54
Estimate	80.88	173.33	14,018.27	10,513.70	75.00% F/	1,752.28	12.50% F/	1,752.28	12.50% F/	14,018.27
Estimate	51.04	173.33	8,845.97	6,534.47	75.00% F/	1,105.75	12.50% F/	1,105.75	12.50% F/	8,845.97
Estimate	27.30	173.33	4,731.71	3,548.78	75.00% F/	591.46	12.50% F/	591.46	12.50% F/	4,731.71
Estimate	61.97	173.33	10,741.75	8,056.31	75.00% F/	1,342.72	12.50% F/	1,342.72	12.50% F/	10,741.75
Bus Dev. Mgr.	64.05	173.33	11,101.67	8,188.16	73.76% H/	2,303.51	20.75% H/	610.00	5.49% H/	11,101.67
Vehicle	46.36	173.33	8,036.15	7,063.90	87.90% I/	620.80	7.73% I/	351.85	4.38% I/	8,036.15
Vehicle	42.96	173.33	7,445.72	6,546.95	87.90% I/	575.50	7.73% I/	326.17	4.38% I/	7,445.72
Total	\$2,385.32	5,396.31	\$236,494.10	\$186,497.73		\$33,063.02		\$16,933.35		\$236,494.10

General Total	\$142,951.64
Services Total	26,212.41
Supervisory Total	1,195.29
Estimate Total	39,547.23
Bus Dev. Mgr. Total	11,101.67
Vehicle Total	15,485.87
Total	\$236,494.10

A/ Hourly Employee Pay & Benefit Calculation. Workpapers I-1-1.00 to I-1-1.04
B/ Employee Hours Allocator. Workpapers A-1-1.00 to A-1-1.04
C/ General Allocator. Workpapers C-1-1.00 to C-1-1.04C.
D/ Service Orders Allocator. Workpaper D-1-1.00.
E/ Supervisory Allocator. Workpaper J-1-1.00.
F/ Estimated Allocator. Workpaper L-1-1.00.
G/ Porting Allocator. Workpaper G-1-1.00.
H/ Business Development Manager Allocator. Workpaper F-1-1.00.
I/ Vehicle Allocator. Workpaper K-1-1.00.
J/ Services Allocator. Workpaper B-1-1.00.

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S-1-1.09

Employee Name/Number	A/ Hourly Rate (Pay + Ben)	B/ Hours	Monthly Pay + Ben	Electric		Cable/Internet		Telephone		Total Allocated
				Percentage	Salary	Percentage	Salary	Percentage	Salary	
General	\$156.76	173.33	\$27,177.07	84.95% C/	\$23,090.96	10.09% C/	\$2,742.27	4.95% C/	\$1,344.21	\$27,177.07
General	40.80	173.33	7,071.19	84.95% C/	6,007.95	10.09% C/	668.74	4.95% C/	349.75	7,071.19
General	38.24	173.33	6,627.49	84.95% C/	5,600.95	10.09% C/	616.74	4.95% C/	327.80	6,627.49
General	22.38	173.33	3,878.45	84.95% C/	3,295.27	10.09% C/	361.35	4.95% C/	191.83	3,878.45
General	24.00	128.50	3,084.00	84.95% C/	2,620.27	10.09% C/	311.19	4.95% C/	152.54	3,084.00
General	41.46	173.33	7,185.99	84.95% C/	6,105.47	10.09% C/	675.09	4.95% C/	355.43	7,185.99
General	61.51	173.33	10,691.08	84.95% C/	9,058.03	10.09% C/	1,075.74	4.95% C/	527.31	10,691.08
General	72.28	173.33	12,528.94	84.95% C/	10,645.03	10.09% C/	1,262.22	4.95% C/	619.69	12,528.94
General	110.97	173.33	19,234.00	84.95% C/	16,341.88	10.09% C/	1,940.78	4.95% C/	951.33	19,234.00
General	78.55	173.33	13,614.91	84.95% C/	11,567.70	10.09% C/	1,373.80	4.95% C/	673.41	13,614.91
General	28.96	173.33	5,020.26	84.95% C/	4,285.38	10.09% C/	506.56	4.95% C/	248.31	5,020.26
General	67.06	173.33	11,622.94	84.95% C/	9,875.26	10.09% C/	1,172.80	4.95% C/	574.88	11,622.94
General	31.04	173.33	5,380.18	84.95% C/	4,571.19	10.09% C/	542.88	4.95% C/	286.11	5,380.18
General	1000.00	1.00	1,000.00	84.95% C/	849.64	10.09% C/	100.90	4.95% C/	48.46	1,000.00
Service Orders	31.33	173.33	5,429.83	84.95% C/	4,619.29	10.09% C/	542.88	4.95% C/	286.11	5,429.83
Service Orders	21.48	173.33	3,723.31	84.95% C/	3,125.76	10.09% C/	361.35	4.95% C/	191.83	3,723.31
Service Orders	29.57	173.33	5,125.76	84.95% C/	4,325.35	10.09% C/	506.56	4.95% C/	248.31	5,125.76
Service Orders	22.38	173.33	3,878.45	84.95% C/	3,295.27	10.09% C/	361.35	4.95% C/	191.83	3,878.45
Service Orders	18.47	173.33	3,201.41	84.95% C/	2,702.99	10.09% C/	311.19	4.95% C/	152.54	3,201.41
Service Orders	19.59	173.33	3,413.03	84.95% C/	2,912.58	10.09% C/	330.89	4.95% C/	171.55	3,413.03
Service Orders	9.23	173.33	1,608.37	84.95% C/	1,358.81	10.09% C/	157.84	4.95% C/	82.28	1,608.37
Service Orders	8.09	173.33	1,408.37	84.95% C/	1,208.37	10.09% C/	139.31	4.95% C/	74.48	1,408.37
Service Orders	21.46	173.33	3,723.31	84.95% C/	3,125.76	10.09% C/	361.35	4.95% C/	191.83	3,723.31
Service Orders	10.01	173.33	1,742.12	84.95% C/	1,482.12	10.09% C/	179.30	4.95% C/	94.60	1,742.12
Service Orders	7.35	173.33	1,274.72	84.95% C/	1,074.72	10.09% C/	125.32	4.95% C/	65.68	1,274.72
Service Orders	8.00	173.33	1,408.37	84.95% C/	1,208.37	10.09% C/	139.31	4.95% C/	74.48	1,408.37
Service Orders	9.23	173.33	1,608.37	84.95% C/	1,358.81	10.09% C/	157.84	4.95% C/	82.28	1,608.37
Service Orders	10.61	173.33	1,861.90	84.95% C/	1,591.90	10.09% C/	189.14	4.95% C/	94.60	1,861.90
Service Orders	80.88	173.33	14,018.27	84.95% C/	11,918.27	10.09% C/	1,400.00	4.95% C/	744.00	14,018.27
Estimate	51.04	173.33	8,845.97	84.95% C/	7,500.97	10.09% C/	850.00	4.95% C/	437.50	8,845.97
Estimate	27.30	173.33	4,731.71	84.95% C/	4,000.97	10.09% C/	460.00	4.95% C/	240.00	4,731.71
Estimate	61.97	173.33	10,741.75	84.95% C/	9,100.97	10.09% C/	1,040.00	4.95% C/	530.00	10,741.75
Bus Dev. Mgr.	64.05	173.33	11,101.67	84.95% C/	9,400.97	10.09% C/	1,080.00	4.95% C/	550.00	11,101.67
Vehicle	46.36	173.33	8,036.15	84.95% C/	6,800.97	10.09% C/	780.00	4.95% C/	400.00	8,036.15
Vehicle	42.98	173.33	7,448.72	84.95% C/	6,300.97	10.09% C/	720.00	4.95% C/	360.00	7,448.72
Total	\$2,375.82	5,496.75	\$235,193.45		\$185,805.27		\$22,618.50		\$16,769.57	\$235,193.45
General Total			\$143,239.64		\$119,322.01		\$16,259.51		\$7,658.12	
Supervisory Total			24,510.02		14,453.04		7,309.43		2,741.55	
Estimate Total			1,250.67		733.57		376.23		140.86	
Bus Dev. Mgr. Total			39,605.58		29,496.94		5,173.63		4,935.01	
Vehicle Total			11,101.67		8,188.16		2,303.51		610.00	
Total			15,485.97		13,611.55		1,996.30		678.02	
			\$235,193.45		\$185,805.27		\$22,618.50		\$16,769.57	

A/ Hourly Employee Pay & Benefit Calculation, Worksheets I-1-1.00 to I-1-1.04
B/ Employee Hours Allocator, Worksheets C-1-1.00 to C-1-1.04C.
C/ General Allocator, Worksheet A-1-1.00.
D/ Service Orders Allocator, Worksheet D-1-1.00.
E/ Supervisory Allocator, Worksheet J-1-1.00.
F/ Estimated Allocator, Worksheet L-1-1.00.
G/ Porting Allocator, Worksheet G-1-1.00.
H/ Business Development Manager Allocator, Worksheet F-1-1.00.
I/ Vehicle Allocator, Worksheet K-1-1.00.
J/ Services Allocator, Worksheet B-1-1.00.

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S-1-1,10

Employee Name/Number	Allocator	A/ Hourly Rate (Pay + Ben)	B/ Hours	Monthly Pay + Ben	Electric Percentage	Electric Salary	Cable/Internet Percentage	Cable/Internet Salary	Telephone Percentage	Telephone Salary	Total Allocated
	General	\$156.21	173.33	\$27,076.25	74.78% C	\$20,247.62	15.25% C	\$4,123.13	9.97% C	\$2,699.50	\$27,076.25
	General	40.84	173.33	7,044.96	74.78% C	5,268.22	15.25% C	1,074.36	9.97% C	702.38	7,044.96
	General	38.09	173.33	6,602.91	74.78% C	4,937.85	15.25% C	1,006.94	9.97% C	558.31	6,602.91
	General	22.29	173.33	3,864.06	74.78% C	2,899.55	15.25% C	589.27	9.97% C	385.25	3,864.06
	General	24.00	136.50	3,276.00	74.78% C	2,449.79	15.25% C	499.59	9.97% C	326.62	3,276.00
	General	41.30	173.33	7,159.33	74.78% C	5,353.75	15.25% C	1,091.80	9.97% C	713.79	7,159.33
	General	61.28	173.33	10,621.53	74.78% C	7,942.78	15.25% C	1,619.78	9.97% C	1,038.97	10,621.53
	General	72.02	173.33	12,482.46	74.78% C	9,334.39	15.25% C	1,903.58	9.97% C	1,244.50	12,482.46
	General	110.56	173.33	19,162.65	74.78% C	14,329.83	15.25% C	2,922.30	9.97% C	1,910.52	19,162.65
	General	78.26	173.33	13,584.40	74.78% C	10,143.46	15.25% C	2,068.57	9.97% C	1,352.37	13,584.40
	General	28.86	173.33	5,001.64	74.78% C	3,740.23	15.25% C	782.75	9.97% C	496.66	5,001.64
	General	66.81	173.33	11,579.82	74.78% C	8,659.39	15.25% C	1,765.82	9.97% C	1,154.51	11,579.82
	General	30.92	173.33	5,360.23	74.78% C	4,008.38	15.25% C	817.43	9.97% C	534.41	5,360.23
	General	100.00	1.00	1,000.00	74.78% C	747.80	15.25% C	152.50	9.97% C	99.70	1,000.00
	Service Orders	31.21	173.33	5,409.69	57.86% D	3,130.10	30.60% D	1,655.50	11.54% D	624.09	5,409.69
	Service Orders	21.40	173.33	3,709.50	57.86% D	2,146.35	30.60% D	1,135.20	11.54% D	427.95	3,709.50
	Service Orders	29.46	173.33	5,105.74	57.86% D	2,954.81	30.60% D	1,562.79	11.54% D	589.14	5,105.74
	Service Orders	22.29	173.33	3,864.06	57.86% D	2,235.78	30.60% D	1,182.50	11.54% D	445.78	3,864.06
	Service Orders	32.54	173.33	5,709.54	57.86% D	3,303.59	30.60% D	1,747.26	11.54% D	658.68	5,709.54
	Service Orders	19.52	173.33	3,400.37	57.86% D	1,957.49	30.60% D	1,040.60	11.54% D	392.29	3,400.37
	Service Orders	9.23	106.75	985.30	57.86% D	570.11	30.60% D	301.53	11.54% D	113.67	985.30
	Service Orders	8.00	97.50	780.00	57.86% D	451.32	30.60% D	238.70	11.54% D	89.39	780.00
	Service Orders	21.40	173.33	3,709.50	57.86% D	2,146.35	30.60% D	1,135.20	11.54% D	427.95	3,709.50
	Service Orders	7.55	106.50	804.08	57.86% D	465.25	30.60% D	246.07	11.54% D	92.76	804.08
	Service Orders	8.00	82.20	657.60	57.86% D	380.49	30.60% D	201.24	11.54% D	75.86	657.60
	Services	9.23	134.50	1,241.44	57.46% J	713.31	30.95% J	368.93	11.61% J	144.19	1,241.44
	Services	10.51	118.50	1,257.29	57.46% J	722.42	30.95% J	388.83	11.61% J	146.03	1,257.29
	Estimate	80.58	173.33	13,966.26	75.00% F	10,474.70	12.50% F	1,745.78	12.50% F	1,745.78	13,966.26
	Estimate	50.85	173.33	8,813.15	75.00% F	6,609.86	12.50% F	1,101.64	12.50% F	1,101.64	8,813.15
	Estimate	27.20	173.33	4,714.15	75.00% F	3,535.62	12.50% F	589.27	12.50% F	589.27	4,714.15
	Estimate	61.74	173.33	10,701.90	75.00% F	8,026.43	12.50% F	1,337.74	12.50% F	1,337.74	10,701.90
	Bus Dev. Mgr.	63.81	173.33	11,060.49	73.00% H	8,073.86	21.18% H	2,342.64	5.82% H	643.98	11,060.49
	Vehicle	46.19	173.33	8,006.34	83.22% I	6,662.77	10.83% I	867.27	5.95% I	476.30	8,006.34
	Vehicle	42.82	173.33	7,422.09	83.22% I	6,176.57	10.83% I	803.98	5.95% I	441.54	7,422.09
Total		\$2,375.38	5,290.03	\$235,115.73		\$170,800.00		\$40,411.61		\$23,904.12	\$235,115.73
											\$0.00
General Total				\$115,855.20		\$86,637.27		\$17,668.07		\$11,550.86	
Services Total				50,614.75		32,321.46		12,735.13		5,556.16	
Supervisory Total				804.08		455.25		246.07		92.76	
Estimate Total				41,351.79		30,482.83		5,746.44		5,140.52	
Bus Dev. Mgr. Total				11,050.49		8,073.86		2,342.64		643.98	
Vehicle Total				15,438.42		12,839.33		1,671.26		917.83	
Total				\$235,115.73		\$170,800.00		\$40,411.61		\$23,904.12	

A/ Hourly Employee Pay & Benefit Calculation. Workpapers I-1-1.00 to I-1-1.04.

B/ Employee Hours Allocator. Workpapers C-1-1.00 to C-1-1.04C.

C/ General Allocator. Workpaper A-1-1.00.

D/ Service Orders Allocator. Workpaper D-1-1.00.

E/ Supervisory Allocator. Workpaper J-1-1.00.

F/ Estimated Allocator. Workpaper L-1-1.00.

G/ Porting Allocator. Workpaper G-1-1.00.

H/ Business Development Manager Allocator. Workpaper F-1-1.00.

I/ Vehicle Allocator. Workpaper K-1-1.00.

J/ Services Allocator. Workpaper B-1-1.00.

Employee Name/Number	AI	Hourly Rate (Pay + Ben)	Hours	Monthly Pay + Ben	Electric Percentage	Salary	Cable/Internet Percentage	Salary	Telephone Percentage	Salary	Total Allocated
General		\$155.21	173.33	\$27,076.25	74.78% C/	\$20,747.62	15.25% C/	\$4,128.13	9.97% C/	\$2,699.30	\$27,076.25
General		10.64	173.33	7,044.96	74.78% C/	5,268.22	15.25% C/	1,074.36	9.97% C/	702.38	7,044.96
General		38.69	173.33	6,602.91	74.78% C/	4,937.65	15.25% C/	1,006.94	9.97% C/	658.31	6,602.91
General		22.29	173.33	3,864.06	74.78% C/	2,889.55	15.25% C/	589.27	9.97% C/	385.25	3,864.06
General		24.00	106.00	2,544.00	74.78% C/	1,902.40	15.25% C/	387.96	9.97% C/	253.64	2,544.00
General		41.30	173.33	7,159.33	74.78% C/	5,353.75	15.25% C/	1,091.80	9.97% C/	713.79	7,159.33
General		61.28	173.33	10,621.53	74.78% C/	7,942.78	15.25% C/	1,619.78	9.97% C/	1,058.97	10,621.53
General		12.02	173.33	12,482.46	74.78% C/	9,324.39	15.25% C/	1,903.58	9.97% C/	1,244.50	12,482.46
General		110.56	173.33	19,162.65	74.78% C/	14,329.83	15.25% C/	2,922.30	9.97% C/	1,910.52	19,162.65
General		78.26	173.33	13,564.40	74.78% C/	10,143.46	15.25% C/	2,068.57	9.97% C/	1,352.37	13,564.40
General		28.86	173.33	5,001.64	74.78% C/	3,740.23	15.25% C/	762.75	9.97% C/	498.66	5,001.64
General		65.81	173.33	11,579.82	74.78% C/	8,659.39	15.25% C/	1,765.92	9.97% C/	1,154.51	11,579.82
General		30.92	173.33	5,360.23	74.78% C/	4,008.38	15.25% C/	817.43	9.97% C/	534.41	5,360.23
General		100.00	1.00	1,000.00	74.78% C/	747.80	15.25% C/	152.50	9.97% C/	99.70	1,000.00
Service Orders		31.21	173.33	5,409.69	57.86% D/	3,130.10	30.60% D/	1,655.50	11.54% D/	624.09	5,409.69
Service Orders		21.40	173.33	3,709.50	57.86% D/	2,146.35	30.60% D/	1,135.20	11.54% D/	427.95	3,709.50
Service Orders		29.46	173.33	5,106.74	57.86% D/	2,854.81	30.60% D/	1,562.79	11.54% D/	589.14	5,106.74
Service Orders		22.29	173.33	3,864.06	57.86% D/	2,235.78	30.60% D/	1,182.50	11.54% D/	445.78	3,864.06
Service Orders		32.94	173.33	5,709.54	57.86% D/	3,303.59	30.60% D/	1,747.26	11.54% D/	658.68	5,709.54
Service Orders		19.62	173.33	3,400.37	57.86% D/	1,967.49	30.60% D/	1,040.60	11.54% D/	382.29	3,400.37
Service Orders		9.23	127.25	1,174.52	57.86% D/	679.59	30.60% D/	359.43	11.54% D/	135.50	1,174.52
Service Orders		8.00	154.00	1,232.00	57.86% D/	712.85	30.60% D/	277.02	11.54% D/	142.13	1,232.00
Service Orders		21.40	173.33	3,709.50	57.86% D/	2,146.35	30.60% D/	1,135.20	11.54% D/	427.95	3,709.50
Service Orders		7.55	138.50	1,045.68	57.86% D/	605.04	30.60% D/	320.00	11.54% D/	120.53	1,045.68
Service Orders		8.00	91.35	730.80	57.86% D/	422.85	30.60% D/	225.64	11.54% D/	84.31	730.80
Services		9.23	162.00	1,485.26	57.48% J/	859.16	30.83% J/	462.43	11.61% J/	173.57	1,485.26
Services		10.61	128.50	1,363.39	57.48% J/	783.38	30.83% J/	421.65	11.61% J/	158.35	1,363.39
Estimate		50.58	173.33	8,813.15	75.00% F/	10,474.70	12.50% F/	1,745.78	12.50% F/	1,745.78	13,966.26
Estimate		61.74	173.33	4,714.15	75.00% F/	6,605.86	12.50% F/	1,101.64	12.50% F/	1,101.64	8,813.15
Estimate		27.20	173.33	10,701.80	75.00% F/	3,333.62	12.50% F/	589.27	12.50% F/	589.27	4,714.15
Estimate		18.00	106.00	1,908.00	75.00% F/	6,026.43	12.50% F/	1,337.74	12.50% F/	1,337.74	10,701.80
Estimate		13.89	43.50	604.22	75.00% F/	1,431.00	12.50% F/	238.50	12.50% F/	238.50	1,908.00
Bus Dev. Mgr.		63.81	173.33	11,060.46	75.00% H/	8,073.85	21.16% H/	2,342.64	5.82% H/	643.98	11,060.46
Vehicle		46.19	173.33	8,066.34	83.22% I/	6,862.77	10.63% I/	867.27	5.95% I/	476.30	8,066.34
Vehicle		42.82	173.33	7,422.09	83.22% I/	6,176.57	10.63% I/	803.98	5.95% I/	441.54	7,422.09
Total		\$2,407.27	\$5,564.86	\$238,211.88		\$172,896.74		\$41,017.88		\$24,297.26	\$238,211.88
General Total				\$132,064.24		\$98,757.64		\$20,139.90		\$13,166.81	
Supervisory Total				38,092.39		21,052.59		10,891.65		4,148.15	
Estimate Total				1,485.26		859.16		462.43		173.57	
Bus Dev. Mgr. Total				42,071.07		31,314.15		5,510.11		5,246.82	
Vehicle Total				11,060.49		8,073.85		2,342.64		643.98	
Total				\$238,211.88		\$172,896.74		\$41,017.88		\$24,297.26	

- AI/ Hourly Employee Pay & Benefit Calculation, Worksheets I-1-1.00 to I-1-1.04.
 BI/ Employee Hours Allocator, Worksheets C-1-1.00 to C-1-1.04C.
 CI/ General Allocator, Worksheet A-1-1.00.
 DI/ Service Orders Allocator, Worksheet D-1-1.00.
 EI/ Supervisory Allocator, Worksheet J-1-1.00.
 FI/ Estimated Allocator, Worksheet L-1-1.00.
 GI/ Porting Allocator, Worksheet G-1-1.00.
 HI/ Business Development Manager Allocator, Worksheet F-1-1.00.
 I/ Vehicle Allocator, Worksheet K-1-1.00.
 J/ Services Allocator, Worksheet B-1-1.00.

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S-1-1.12

Employee Name/Number	Allocator	A/ Hourly Rate (Pay + Ben)	B/ Hours	Monthly Pay + Ben	Electric Percentage	Electric Salary	Cable/Internet Percentage	Cable/Internet Salary	Telephone Percentage	Telephone Salary	Total Allocated
General	General	\$156.21	173.33	\$27,075.25	74.78% C	\$20,247.62	15.25% C	\$4,129.73	9.97% C	\$2,699.50	\$27,075.25
General	General	40.64	173.33	7,044.96	74.78% C	5,288.22	15.25% C	1,074.36	9.97% C	702.38	7,044.96
General	General	36.09	173.33	6,262.91	74.78% C	4,697.65	15.25% C	1,006.84	9.97% C	658.31	6,262.91
General	General	22.29	173.33	3,864.06	74.78% C	2,899.55	15.25% C	589.27	9.97% C	385.25	3,864.06
General	General	41.30	173.33	7,159.33	74.78% C	5,353.75	15.25% C	1,091.80	9.97% C	713.79	7,159.33
General	General	61.28	173.33	10,621.53	74.78% C	7,942.78	15.25% C	1,519.78	9.97% C	1,058.97	10,621.53
General	General	72.02	173.33	12,482.46	74.78% C	9,334.39	15.25% C	1,903.68	9.97% C	1,244.50	12,482.46
General	General	110.56	173.33	19,162.65	74.78% C	14,329.83	15.25% C	2,922.30	9.97% C	1,910.52	19,162.65
General	General	78.26	173.33	13,964.40	74.78% C	10,143.46	15.25% C	2,068.57	9.97% C	1,352.37	13,964.40
General	General	7.55	173.33	1,326.05	74.78% C	1,000.86	15.25% C	81.75	9.97% C	53.44	1,326.05
General	General	28.86	173.33	5,001.64	74.78% C	3,740.23	15.25% C	762.75	9.97% C	488.65	5,001.64
General	General	66.81	173.33	11,579.82	74.78% C	8,659.39	15.25% C	1,755.92	9.97% C	1,154.51	11,579.82
General	General	30.92	173.33	5,360.23	74.78% C	4,008.38	15.25% C	817.43	9.97% C	534.41	5,360.23
General	General	100.00	173.33	16,000.00	74.78% C	12,000.00	15.25% C	2,400.00	9.97% C	1,600.00	16,000.00
Service Orders	Service Orders	31.21	173.33	5,409.69	74.78% C	4,078.80	15.25% C	817.43	9.97% C	534.41	5,409.69
Service Orders	Service Orders	21.40	173.33	3,709.50	74.78% C	2,782.10	15.25% C	567.40	9.97% C	370.95	3,709.50
Service Orders	Service Orders	28.46	173.33	4,954.81	74.78% C	3,716.35	15.25% C	767.46	9.97% C	504.46	4,954.81
Service Orders	Service Orders	22.29	173.33	3,864.06	74.78% C	2,899.55	15.25% C	589.27	9.97% C	385.25	3,864.06
Service Orders	Service Orders	32.94	173.33	5,709.54	74.78% C	4,329.83	15.25% C	879.70	9.97% C	589.74	5,709.54
Service Orders	Service Orders	19.62	173.33	3,400.37	74.78% C	2,550.28	15.25% C	525.10	9.97% C	340.03	3,400.37
Service Orders	Service Orders	22.29	173.33	3,864.06	74.78% C	2,899.55	15.25% C	589.27	9.97% C	385.25	3,864.06
Service Orders	Service Orders	9.23	160.25	1,479.11	74.78% C	1,100.86	15.25% C	228.25	9.97% C	147.91	1,479.11
Service Orders	Service Orders	8.00	139.75	1,118.00	74.78% C	838.50	15.25% C	179.50	9.97% C	118.00	1,118.00
Service Orders	Service Orders	7.55	51.25	386.94	74.78% C	290.20	15.25% C	56.74	9.97% C	36.74	386.94
Service Orders	Service Orders	12.00	29.00	348.00	74.78% C	261.00	15.25% C	57.00	9.97% C	36.00	348.00
Service Orders	Service Orders	21.40	173.33	3,709.50	74.78% C	2,782.10	15.25% C	567.40	9.97% C	370.95	3,709.50
Service Orders	Service Orders	7.55	164.50	1,166.48	74.78% C	874.86	15.25% C	181.62	9.97% C	116.62	1,166.48
Service Orders	Service Orders	8.00	100.25	1,339.86	74.78% C	1,004.40	15.25% C	205.40	9.97% C	133.99	1,339.86
Services	Services	9.23	168.50	1,339.86	74.78% C	1,004.40	15.25% C	205.40	9.97% C	133.99	1,339.86
Services	Services	10.61	147.50	1,564.98	74.78% C	1,173.24	15.25% C	241.74	9.97% C	156.50	1,564.98
Estimate	Estimate	90.58	173.33	15,649.38	74.78% C	11,732.04	15.25% C	2,367.34	9.97% C	1,579.00	15,649.38
Estimate	Estimate	50.85	173.33	8,813.15	74.78% C	6,609.86	15.25% C	1,344.39	9.97% C	881.31	8,813.15
Estimate	Estimate	15.25	151.00	2,302.75	74.78% C	1,727.06	15.25% C	354.70	9.97% C	230.28	2,302.75
Estimate	Estimate	61.74	173.33	10,701.50	74.78% C	8,026.43	15.25% C	1,635.07	9.97% C	1,040.00	10,701.50
Estimate	Estimate	18.00	151.00	2,718.00	74.78% C	2,038.50	15.25% C	409.50	9.97% C	271.80	2,718.00
Estimate	Estimate	13.89	176.00	2,472.42	74.78% C	1,854.32	15.25% C	368.10	9.97% C	247.24	2,472.42
Bus Dev. Mgr.	Bus Dev. Mgr.	53.81	173.33	9,806.34	74.78% C	7,354.77	15.25% C	1,491.53	9.97% C	980.63	9,806.34
Vehicle	Vehicle	46.19	173.33	8,006.34	74.78% C	6,004.77	15.25% C	1,231.57	9.97% C	800.63	8,006.34
Vehicle	Vehicle	42.82	173.33	7,422.09	74.78% C	5,566.57	15.25% C	1,135.42	9.97% C	742.21	7,422.09
Vehicle	Vehicle	42.82	173.33	7,422.09	74.78% C	5,566.57	15.25% C	1,135.42	9.97% C	742.21	7,422.09
Total		\$2,487.34	6,193.08	\$249,334.88		\$181,474.17		\$42,711.99		\$25,148.71	\$249,334.88
General Total				\$148,564.22		\$108,689.44		\$24,840.06		\$15,034.71	\$148,564.22
Services Total				24,320.19		14,054.89		7,448.22		2,807.07	24,320.19
Supervisory Total				1,564.98		899.21		483.95		181.77	1,564.98
Estimate Total				52,034.98		38,804.73		7,484.45		5,765.79	52,034.98
Bus Dev. Mgr. Total				8,006.34		6,004.77		1,231.57		800.63	8,006.34
Vehicle Total				14,844.18		12,353.13		1,807.97		883.09	14,844.18
Total				\$249,334.88		\$181,474.17		\$42,711.99		\$25,148.71	\$249,334.88

- A/ Hourly Employee Pay & Benefit Calculation, Worksheets I-1-1.00 to I-1-1.04.
B/ Employee Hours Allocator, Worksheets C-1-1.00 to C-1-1.04.
C/ General Allocator, Worksheet A-1-1.00.
D/ Service Orders Allocator, Worksheet D-1-1.00.
E/ Supervisory Allocator, Worksheet L-1-1.00.
F/ Estimated Allocator, Worksheet L-1-1.00.
G/ Posing Allocator, Worksheet G-1-1.00.
H/ Business Development Manager Allocator, Worksheet F-1-1.00.
I/ Vehicle Allocator, Worksheet K-1-1.00.
J/ Services Allocator, Worksheet B-1-1.00.

Bristol Tennessee Essential Services
Hourly Employee Pay & Benefit Rate Calculation
Summary Sheet

I-1-1.00

	Regular Pay Rate	Benefits	Total Pay Rate	
Third Quarter 2009				
July	\$1,658.85	\$463.89	\$2,122.74	A/
August	1,667.30	492.96	2,160.26	A/
September	1,708.78	517.86	2,226.64	A/
Total Hourly Rate	\$5,034.93	\$1,474.72	\$6,509.65	
Fourth Quarter 2009				
October	\$1,643.33	\$438.11	\$2,081.44	B/
November	1,651.94	438.90	2,090.84	B/
December	1,695.56	465.86	2,161.42	B/
Total Hourly Rate	\$4,990.83	\$1,342.86	\$6,333.69	
First Quarter 2010				
January	\$1,819.16	\$574.39	\$2,393.55	C/
February	1,809.38	578.94	2,388.32	C/
March	1,814.85	560.77	2,375.62	C/
Total Hourly Rate	\$5,443.39	\$1,714.10	\$7,157.49	
Second Quarter 2010				
April	\$1,804.85	\$570.53	\$2,375.38	D/
May	1,836.74	570.53	2,407.27	D/
June	1,900.35	587.19	2,487.54	D/
Total Hourly Rate	\$5,541.94	\$1,728.25	\$7,270.19	
Grand Total Hourly Rate	\$21,011.09	\$6,259.93	\$27,271.02	

A/ Workpaper I-1-1.01.

B/ Workpaper I-1-1.02.

C/ Workpaper I-1-1.03.

D/ Workpaper I-1-1.04.

A: Benefit Analysis Calculation H-1-1.00.
B: Worksheet 1-1-2.00

A/ Benefit Analysis Calculation H-1-1.00.
B/ Worksheet 1-2.00

A) Benefit Analysis Calculation H-1-1.00
B) Vignette H-1-2.00

Bristol Tennessee Essential Services
Employee Pay & Benefit Rate Calculator
Fourth Quarter 2009

Highly Confidential

1-1-1.02A

Employee Name/Number	Status	October 2009		
		Regular Hourly Pay	Benefits @ 74.75% A	Total Pay and Benefits
	Full Time	187.55 B/	155.47	\$153.06
	Full Time	22.78 B/	17.04	39.83
	Full Time	21.36 B/	15.97	37.33
	Full Time	12.50 B/	9.34	21.84
	Part Time	24.00 B/	0.00	24.00
	Full Time	23.16 B/	17.31	40.47
	Full Time	15.12 B/	11.30	26.42
	Full Time	37.46 B/	28.00	65.46
	Full Time	16.63 B/	11.69	27.31
	Part Time	1,000.00 B/	0.00	1,000.00
	Full Time	17.50 B/	13.08	30.58
	Full Time	17.00 B/	8.97	20.97
	Full Time	16.52 B/	12.35	28.87
	Full Time	12.50 B/	9.34	21.84
	Full Time	13.00 B/	9.72	22.72
	Full Time	11.00 B/	8.22	19.22
	Part Time	9.23 B/	0.00	9.23
	Part Time	8.00 B/	0.00	8.00
	Full Time	12.00 B/	8.97	20.97
	Full Time	10.00 B/	7.47	17.47
	Part Time	8.00 B/	0.00	8.00
	Part Time	8.00 B/	0.00	8.00
	Full Time	45.18 B/	33.77	78.95
	Full Time	28.51 B/	21.31	49.82
	Full Time	15.25 B/	11.40	26.65
	Full Time	28.65 B/	21.57	50.42
	Full Time	43.84 B/	32.60	76.68
	Full Time	35.78 B/	26.75	62.53
	Full Time	25.18 B/	18.82	44.00
	Full Time	23.34 B/	17.45	40.79
	Math Total	\$1,443.31	\$428.11	\$3,081.74

A/ Benefit Analysis Calculation H-1-1.01
B/ Worksheet 1-1-2.01

Bristol Tennessee Essential Services
Employee Pay & Benefit Rate Calculator
Fourth Quarter 2009

Highly Confidential

1-1-1.02B

Employee Name/Number	Status	November 2009		
		Regular Hourly Pay	Benefits @ 74.75% A	Total Pay and Benefits
	Full Time	187.55 B/	155.47	\$153.06
	Full Time	22.78 B/	17.04	39.83
	Full Time	21.36 B/	15.97	37.33
	Full Time	12.50 B/	9.34	21.84
	Part Time	24.00 B/	0.00	24.00
	Full Time	23.16 B/	17.31	40.47
	Full Time	15.12 B/	11.30	26.42
	Full Time	37.46 B/	28.00	65.46
	Full Time	16.63 B/	11.69	27.31
	Part Time	1,000.00 B/	0.00	1,000.00
	Full Time	17.50 B/	13.08	30.58
	Full Time	12.00 B/	8.97	20.97
	Full Time	16.52 B/	12.35	28.87
	Full Time	12.50 B/	9.34	21.84
	Full Time	13.00 B/	9.72	22.72
	Full Time	11.00 B/	8.22	19.22
	Part Time	9.23 B/	0.00	9.23
	Part Time	8.00 B/	0.00	8.00
	Full Time	12.00 B/	8.97	20.97
	Full Time	10.00 B/	7.47	17.47
	Part Time	8.00 B/	0.00	8.00
	Part Time	8.00 B/	0.00	8.00
	Full Time	7.55 B/	0.00	7.55
	Full Time	45.18 B/	33.77	78.95
	Full Time	28.51 B/	21.31	49.82
	Full Time	15.25 B/	11.40	26.65
	Full Time	28.65 B/	21.57	50.42
	Full Time	43.84 B/	32.60	76.68
	Full Time	35.78 B/	26.75	62.53
	Full Time	25.18 B/	18.82	44.00
	Full Time	23.34 B/	17.45	40.79
	Math Total	\$1,651.91	\$438.90	\$3,095.84

A/ Benefit Analysis Calculation H-1-1.01
B/ Worksheet 1-1-2.01

Bristol Tennessee Essential Services
Employee Pay & Benefit Rate Calculator
Fourth Quarter 2009

Highly Confidential

1-1-1.02C

Employee Name/Number	Status	December 2009		
		Regular Hourly Pay	Benefits @ 74.75% A	Total Pay and Benefits
	Full Time	187.55 B/	155.47	\$153.06
	Full Time	22.78 B/	17.04	39.83
	Full Time	21.36 B/	15.97	37.33
	Full Time	12.50 B/	9.34	21.84
	Part Time	24.00 B/	0.00	24.00
	Full Time	23.16 B/	17.31	40.47
	Full Time	15.12 B/	11.30	26.42
	Full Time	37.46 B/	28.00	65.46
	Full Time	17.34 B/	12.98	30.30
	Full Time	34.38 B/	25.68	60.04
	Part Time	1,000.00 B/	0.00	1,000.00
	Full Time	17.50 B/	13.08	30.58
	Full Time	12.00 B/	8.97	20.97
	Full Time	16.52 B/	12.35	28.87
	Full Time	12.50 B/	9.34	21.84
	Full Time	13.00 B/	9.72	22.72
	Full Time	11.00 B/	8.22	19.22
	Part Time	9.23 B/	0.00	9.23
	Part Time	8.00 B/	0.00	8.00
	Full Time	12.00 B/	8.97	20.97
	Full Time	10.00 B/	7.47	17.47
	Part Time	8.00 B/	0.00	8.00
	Part Time	8.00 B/	0.00	8.00
	Full Time	7.55 B/	0.00	7.55
	Full Time	45.18 B/	33.77	78.95
	Full Time	28.51 B/	21.31	49.82
	Full Time	15.25 B/	11.40	26.65
	Full Time	28.65 B/	21.57	50.42
	Full Time	43.84 B/	32.60	76.68
	Full Time	35.78 B/	26.75	62.53
	Full Time	25.18 B/	18.82	44.00
	Full Time	23.34 B/	17.45	40.79
	Math Total	\$1,655.66	\$466.86	\$3,161.42

A/ Benefit Analysis Calculation H-1-1.01
B/ Worksheet 1-1-2.01

Employee Name/Number	Status	January 2010		Total Pay and Benefits
		Regular Hourly Pay	Benefits @ 7.91% A/	
	Full Time	\$87.55 B/	\$69.20	\$156.75
	Full Time	22.75 B/	18.01	40.80
	Full Time	21.35 B/	16.88	38.24
	Full Time	12.50 B/	9.88	22.38
	Part Time	24.00 B/	0.00	24.00
	Full Time	23.15 B/	18.30	41.45
	Full Time	34.38 B/	27.15	61.51
	Full Time	40.38 B/	31.90	72.28
	Full Time	61.05 B/	48.88	110.97
	Full Time	43.63 B/	34.87	78.55
	Full Time	16.11 B/	12.78	28.96
	Full Time	37.46 B/	29.60	67.06
	Full Time	17.34 B/	13.70	31.04
	Part Time	1,000.00 B/	0.00	1,000.00
	Full Time	17.50 B/	13.83	31.33
	Full Time	12.00 B/	9.48	21.48
	Full Time	16.52 B/	13.05	29.57
	Full Time	12.50 B/	9.88	22.38
	Full Time	13.00 B/	10.27	23.27
	Full Time	11.00 B/	8.69	19.69
	Part Time	9.23 B/	0.00	9.23
	Part Time	8.00 B/	0.00	8.00
	Full Time	12.00 B/	9.48	21.48
	Full Time	10.00 B/	7.90	17.90
	Part Time	8.00 B/	0.00	8.00
	Part Time	7.55 B/	0.00	7.55
	Part Time	8.00 B/	0.00	8.00
	Part Time	7.55 B/	0.00	7.55
	Part Time	9.23 B/	0.00	9.23
	Part Time	10.61 B/	0.00	10.61
	Full Time	45.18 B/	35.70	80.88
	Full Time	28.51 B/	22.53	51.04
	Full Time	15.25 B/	12.05	27.30
	Full Time	28.65 B/	22.79	51.44
	Full Time	35.78 B/	28.27	64.05
	Full Time	25.50 B/	20.46	45.96
	Full Time	24.01 B/	18.97	42.98
	Full Time	\$1,815.11	\$154.71	\$1,969.82

A/ Benefit Analysis Calculation H-1-1-D
B/ Worksheet I-1-2-G

Employee Name/Number	Status	February 2010		Total Pay and Benefits
		Regular Hourly Pay	Benefits @ 7.91% A/	
	Full Time	\$87.55 B/	\$69.20	\$156.75
	Full Time	22.75 B/	18.01	40.80
	Full Time	21.35 B/	16.88	38.24
	Full Time	12.50 B/	9.88	22.38
	Part Time	24.00 B/	0.00	24.00
	Full Time	23.15 B/	18.30	41.45
	Full Time	34.38 B/	27.15	61.51
	Full Time	40.38 B/	31.90	72.28
	Full Time	61.05 B/	48.88	110.97
	Full Time	43.63 B/	34.87	78.55
	Full Time	16.11 B/	12.78	28.96
	Full Time	37.46 B/	29.60	67.06
	Full Time	17.34 B/	13.70	31.04
	Part Time	1,000.00 B/	0.00	1,000.00
	Full Time	17.50 B/	13.83	31.33
	Full Time	12.00 B/	9.48	21.48
	Full Time	16.52 B/	13.05	29.57
	Full Time	12.50 B/	9.88	22.38
	Full Time	13.00 B/	10.27	23.27
	Full Time	11.00 B/	8.69	19.69
	Part Time	9.23 B/	0.00	9.23
	Part Time	8.00 B/	0.00	8.00
	Full Time	12.00 B/	9.48	21.48
	Full Time	10.00 B/	7.90	17.90
	Part Time	8.00 B/	0.00	8.00
	Part Time	7.55 B/	0.00	7.55
	Part Time	8.00 B/	0.00	8.00
	Part Time	9.23 B/	0.00	9.23
	Part Time	10.61 B/	0.00	10.61
	Full Time	45.18 B/	35.70	80.88
	Full Time	28.51 B/	22.53	51.04
	Full Time	15.25 B/	12.05	27.30
	Full Time	34.62 B/	27.35	61.97
	Full Time	35.78 B/	28.27	64.05
	Full Time	25.50 B/	20.46	45.96
	Full Time	24.01 B/	18.97	42.98
	Full Time	\$1,809.31	\$158.91	\$1,968.22

A/ Benefit Analysis Calculation H-1-1-D
B/ Worksheet I-1-2-G

Employee Name/Number	Status	March 2010		Total Pay and Benefits
		Regular Hourly Pay	Benefits @ 7.91% A/	
	Full Time	\$87.55 B/	\$69.20	\$156.75
	Full Time	22.75 B/	18.01	40.80
	Full Time	21.35 B/	16.88	38.24
	Full Time	12.50 B/	9.88	22.38
	Part Time	24.00 B/	0.00	24.00
	Full Time	23.15 B/	18.30	41.45
	Full Time	34.38 B/	27.15	61.51
	Full Time	40.38 B/	31.90	72.28
	Full Time	61.05 B/	48.88	110.97
	Full Time	43.63 B/	34.87	78.55
	Full Time	16.11 B/	12.78	28.96
	Full Time	37.46 B/	29.60	67.06
	Full Time	17.34 B/	13.70	31.04
	Part Time	1,000.00 B/	0.00	1,000.00
	Full Time	17.50 B/	13.83	31.33
	Full Time	12.00 B/	9.48	21.48
	Full Time	16.52 B/	13.05	29.57
	Full Time	12.50 B/	9.88	22.38
	Part Time	18.47 B/	0.00	18.47
	Full Time	11.00 B/	8.69	19.69
	Part Time	9.23 B/	0.00	9.23
	Part Time	8.00 B/	0.00	8.00
	Full Time	12.00 B/	9.48	21.48
	Part Time	10.00 B/	0.00	10.00
	Part Time	7.55 B/	0.00	7.55
	Part Time	8.00 B/	0.00	8.00
	Part Time	9.23 B/	0.00	9.23
	Part Time	10.61 B/	0.00	10.61
	Full Time	45.18 B/	35.70	80.88
	Full Time	28.51 B/	22.53	51.04
	Full Time	15.25 B/	12.05	27.30
	Full Time	34.62 B/	27.35	61.97
	Full Time	35.78 B/	28.27	64.05
	Full Time	25.50 B/	20.46	45.96
	Full Time	24.01 B/	18.97	42.98
	Full Time	\$1,814.85	\$150.77	\$1,965.62

A/ Benefit Analysis Calculation H-1-1-D
B/ Worksheet I-2-00

Employee Name/Number	Status	April 2010		
		Regular Hourly Pay	Benefits @ 78.34% A/	Total Pay and Benefits
	Full Time	\$37.55 B/	\$35.82	\$156.21
	Full Time	\$32.75 B/	17.85	40.64
	Full Time	\$21.35 B/	16.73	38.09
	Full Time	\$12.50 B/	9.79	22.29
	Part Time	\$24.00 B/	0.00	24.00
	Full Time	\$23.16 B/	16.14	41.30
	Full Time	\$34.36 B/	26.92	61.28
	Full Time	\$40.38 B/	31.64	72.02
	Full Time	\$61.99 B/	48.67	110.66
	Full Time	\$43.88 B/	34.38	78.26
	Full Time	\$16.18 B/	12.68	28.86
	Full Time	\$37.45 B/	29.35	66.81
	Full Time	\$17.34 B/	13.58	30.92
	Part Time	\$1,000.00 B/	0.00	1,000.00
	Full Time	\$17.50 B/	13.71	31.21
	Full Time	\$12.00 B/	9.40	21.40
	Full Time	\$11.50 B/	9.08	20.58
	Full Time	\$12.50 B/	9.79	22.29
	Full Time	\$18.47 B/	14.47	32.94
	Full Time	\$11.00 B/	8.62	19.62
	Part Time	\$9.23 B/	0.00	9.23
	Part Time	\$10.00 B/	0.00	10.00
	Full Time	\$12.00 B/	9.40	21.40
	Part Time	\$7.55 B/	0.00	7.55
	Part Time	\$8.00 B/	0.00	8.00
	Part Time	\$9.23 B/	0.00	9.23
	Part Time	\$10.61 B/	0.00	10.61
	Full Time	\$45.18 B/	35.40	80.58
	Full Time	\$28.51 B/	22.34	50.85
	Full Time	\$15.25 B/	11.95	27.20
	Full Time	\$34.62 B/	27.12	61.74
	Full Time	\$35.78 B/	28.03	63.81
	Full Time	\$25.00 B/	20.25	45.19
	Full Time	\$24.01 B/	18.81	42.82
Hash Total		\$1,004.85	\$570.51	\$1,575.35

A/ Benefit Analysis Calculation H-1-1-00
B/ Worksheet 1-2-00

Employee Name/Number	Status	May 2010		
		Regular Hourly Pay	Benefits @ 78.34% A/	Total Pay and Benefits
	Full Time	\$37.55 B/	\$35.82	\$156.21
	Full Time	\$22.79 B/	17.65	40.44
	Full Time	\$21.35 B/	16.73	38.09
	Full Time	\$12.50 B/	9.79	22.29
	Part Time	\$24.00 B/	0.00	24.00
	Full Time	\$23.16 B/	16.14	41.30
	Full Time	\$34.36 B/	26.92	61.28
	Full Time	\$40.38 B/	31.64	72.02
	Full Time	\$61.99 B/	48.67	110.66
	Full Time	\$43.88 B/	34.38	78.26
	Full Time	\$16.18 B/	12.68	28.86
	Full Time	\$37.45 B/	29.35	66.81
	Full Time	\$17.34 B/	13.58	30.92
	Part Time	\$1,000.00 B/	0.00	1,000.00
	Full Time	\$17.50 B/	13.71	31.21
	Full Time	\$12.00 B/	9.40	21.40
	Full Time	\$16.52 B/	12.94	29.46
	Full Time	\$12.50 B/	9.79	22.29
	Full Time	\$18.47 B/	14.47	32.94
	Full Time	\$11.00 B/	8.62	19.62
	Part Time	\$9.23 B/	0.00	9.23
	Part Time	\$10.00 B/	0.00	10.00
	Full Time	\$12.00 B/	9.40	21.40
	Part Time	\$7.55 B/	0.00	7.55
	Part Time	\$8.00 B/	0.00	8.00
	Part Time	\$9.23 B/	0.00	9.23
	Part Time	\$10.61 B/	0.00	10.61
	Full Time	\$45.18 B/	35.40	80.58
	Full Time	\$28.51 B/	22.34	50.85
	Full Time	\$15.25 B/	11.95	27.20
	Full Time	\$34.62 B/	27.12	61.74
	Full Time	\$35.78 B/	28.03	63.81
	Full Time	\$25.00 B/	20.25	45.19
	Full Time	\$24.01 B/	18.81	42.82
Hash Total		\$1,858.74	\$976.53	\$2,835.27

A/ Benefit Analysis Calculation H-1-1-00
B/ Worksheet 1-2-00

Employee Name/Number	Status	June 2010		
		Regular Hourly Pay	Benefits @ 78.34% A/	Total Pay and Benefits
	Full Time	\$37.55 B/	\$35.82	\$156.21
	Full Time	\$22.79 B/	17.65	40.44
	Full Time	\$21.35 B/	16.73	38.09
	Full Time	\$12.50 B/	9.79	22.29
	Part Time	\$24.00 B/	0.00	24.00
	Full Time	\$23.16 B/	16.14	41.30
	Full Time	\$34.36 B/	26.92	61.28
	Full Time	\$40.38 B/	31.64	72.02
	Full Time	\$61.99 B/	48.67	110.66
	Full Time	\$43.88 B/	34.38	78.26
	Full Time	\$16.18 B/	12.68	28.86
	Full Time	\$37.45 B/	29.35	66.81
	Full Time	\$17.34 B/	13.58	30.92
	Part Time	\$1,000.00 B/	0.00	1,000.00
	Full Time	\$17.50 B/	13.71	31.21
	Full Time	\$12.00 B/	9.40	21.40
	Full Time	\$18.52 B/	12.04	29.46
	Full Time	\$12.50 B/	9.79	22.29
	Full Time	\$18.47 B/	14.47	32.94
	Full Time	\$11.00 B/	8.62	19.62
	Full Time	\$12.50 B/	9.79	22.29
	Part Time	\$9.23 B/	0.00	9.23
	Part Time	\$8.00 B/	0.00	8.00
	Part Time	\$7.55 B/	0.00	7.55
	Part Time	\$12.00 B/	0.00	12.00
	Full Time	\$12.00 B/	9.40	21.40
	Part Time	\$7.55 B/	0.00	7.55
	Part Time	\$8.00 B/	0.00	8.00
	Part Time	\$9.23 B/	0.00	9.23
	Part Time	\$10.61 B/	0.00	10.61
	Full Time	\$45.18 B/	35.40	80.58
	Full Time	\$28.51 B/	22.34	50.85
	Full Time	\$15.25 B/	11.95	27.20
	Full Time	\$34.62 B/	27.12	61.74
	Full Time	\$35.78 B/	28.03	63.81
	Full Time	\$25.00 B/	20.25	45.19
	Full Time	\$24.01 B/	18.81	42.82
	Full Time	\$24.01 B/	18.81	42.82
Hash Total		\$1,900.35	\$1,087.19	\$2,987.54

A/ Benefit Analysis Calculation H-1-1-00
B/ Worksheet 1-2-00

Bristol Tennessee Essential Services
Benefit Analysis Calculation
Summary Sheet

H-1-1.00

	3rd QTR 2009	4th QTR 2009	1st QTR 2010	2nd QTR 2010
Company's Calculation	76.11% A/	75.22% B/	79.84% C/	78.16% D/
Auditor's Calculations	83.81% E/	74.75% F/	79.01% G/	78.34% H/
Difference	-7.70%	0.47%	0.83%	-0.18%

A/ Workpaper H-1-2.00
B/ Workpaper H-1-3.00
C/ Workpaper H-1-4.00
D/ Workpaper H-1-5.00
E/ Workpaper H-1-1.01
F/ Workpaper H-1-1.02
G/ Workpaper H-1-1.03
H/ Workpaper H-1-1.04

Bristol Tennessee Essential Services
Benefit Analysis Calculation
Third Quarter 2009

H-1-1.01

Acct #	Description	April 2009	May 2009	June 2009	QTR Total
Labor:					
926.10	Employee Group Insurance	235,411	233,887	242,174	711,472
926.20	Employee Retirement Plan	256,960	253,987	262,282	773,229
926.25	401K Employer Clearing Account	257,283	254,495	265,471	777,249
408.30	FICA Tax Expense	415,644	281,541	320,725	1,017,911
	Total (Average)	<u>1,165,298</u>	<u>1,023,910</u>	<u>1,090,652</u>	<u>3,279,861</u>
Benefits:					
926.10	Employee Group Insurance	133,049	100,313	145,006	378,368
926.20	Employee Retirement Plan	53,565	35,997	40,893	130,455
926.25	401K Employer Clearing Account	19,646	13,119	14,996	47,760
408.30	FICA Tax Expense	31,671	21,413	24,411	77,494
	Total	<u>237,931</u>	<u>170,841</u>	<u>225,306</u>	<u>634,077</u>
Factor:					
926.10	Employee Group Insurance	56.52%	42.89%	59.88%	53.18%
926.20	Employee Retirement Plan	20.85%	14.17%	15.59%	16.87%
926.25	401K Employer Clearing Account	7.64%	5.15%	5.65%	6.14%
408.30	FICA Tax Expense	7.62%	7.61%	7.61%	7.61%
	Total	<u>92.62%</u>	<u>69.82%</u>	<u>88.73%</u>	<u>83.81%</u>

SOURCE: Workpapers H-1-2.00 to H-1-2.04.

Bristol Tennessee Essential Services
Benefit Analysis Calculation
Fourth Quarter 2009

H-1-1.02

Acct #	Description	July 2009	August 2009	September 2009	QTR Total
Labor:					
926.10	Employee Group Insurance	240,760	232,402	257,803	730,966
926.20	Employee Retirement Plan	262,334	253,927	285,077	801,337
926.25	401K Employer Clearing Account	265,310	253,761	283,783	802,853
408.30	FICA Tax Expense	278,274	295,331	326,937	900,542
	Total (Average)	<u>1,046,678</u>	<u>1,035,421</u>	<u>1,153,600</u>	<u>3,235,698</u>
Benefits:					
926.10	Employee Group Insurance	137,209	92,691	120,563	350,462
926.20	Employee Retirement Plan	35,242	37,522	42,130	114,895
926.25	401K Employer Clearing Account	12,812	12,776	14,824	40,412
408.30	FICA Tax Expense	21,165	21,777	23,994	66,936
	Total	<u>206,428</u>	<u>164,767</u>	<u>201,510</u>	<u>572,705</u>
Factor:					
926.10	Employee Group Insurance	56.99%	39.88%	46.77%	47.95%
926.20	Employee Retirement Plan	13.43%	14.78%	14.78%	14.34%
926.25	401K Employer Clearing Account	4.83%	5.03%	5.22%	5.03%
408.30	FICA Tax Expense	7.61%	7.37%	7.34%	7.43%
	Total	<u>82.86%</u>	<u>67.07%</u>	<u>74.11%</u>	<u>74.75%</u>

SOURCE: Workpapers H-1-3.00 to H-1-3.04.

Bristol Tennessee Essential Services
Benefit Analysis Calculation
First Quarter 2010

H-1-1.03

Acct #	Description	October 2009	November 2009	December 2009	QTR Total
Labor:					
926.10	Employee Group Insurance	242,127	198,995	261,216	702,338
926.20	Employee Retirement Plan	266,071	216,844	279,200	762,115
926.25	401K Employer Clearing Account	264,704	215,214	279,106	759,024
408.30	FICA Tax Expense	414,258	283,519	365,241	1,063,018
	Total (Average)	1,187,161	914,572	1,184,762	3,286,495
Benefits:					
926.10	Employee Group Insurance	125,316	116,292	95,724	337,331
926.20	Employee Retirement Plan	53,055	35,357	47,463	135,875
926.25	401K Employer Clearing Account	18,779	12,437	14,253	45,469
408.30	FICA Tax Expense	29,824	20,076	26,211	76,111
	Total	226,973	184,163	183,649	594,786
Factor:					
926.10	Employee Group Insurance	51.76%	58.44%	36.65%	48.03%
926.20	Employee Retirement Plan	19.94%	16.31%	17.00%	17.83%
926.25	401K Employer Clearing Account	7.09%	5.78%	5.11%	5.99%
408.30	FICA Tax Expense	7.20%	7.08%	7.18%	7.16%
	Total	85.99%	87.61%	65.93%	79.01%

SOURCE: Workpapers H-1-4.00 to H-1-4.04.

Bristol Tennessee Essential Services
Benefit Analysis Calculation
Second Quarter 2010

H-1-1.04

Acct #	Description	January 2010	February 2010	March 2010	QTR Total
Labor:					
926.10	Employee Group Insurance	229,403	236,558	243,714	709,675
926.20	Employee Retirement Plan	251,561	260,143	268,726	780,430
926.25	401K Employer Clearing Account	252,281	260,217	268,152	780,650
408.30	FICA Tax Expense	325,941	286,264	278,607	890,812
	Total (Average)	<u>1,059,186</u>	<u>1,043,182</u>	<u>1,059,199</u>	<u>3,161,567</u>
Benefits:					
926.10	Employee Group Insurance	92,248	120,432	148,616	361,296
926.20	Employee Retirement Plan	39,568	37,641	35,715	112,924
926.25	401K Employer Clearing Account	12,811	13,951	15,091	41,852
408.30	FICA Tax Expense	24,805	21,770	21,163	67,737
	Total	<u>169,432</u>	<u>193,794</u>	<u>220,584</u>	<u>583,810</u>
Factor:					
926.10	Employee Group Insurance	40.21%	50.91%	60.98%	50.91%
926.20	Employee Retirement Plan	15.73%	14.47%	13.29%	14.47%
926.25	401K Employer Clearing Account	5.08%	5.36%	5.63%	5.36%
408.30	FICA Tax Expense	7.61%	7.60%	7.60%	7.60%
	Total	<u>68.63%</u>	<u>78.35%</u>	<u>87.49%</u>	<u>78.34%</u>

SOURCE: Workpapers H-1-5.00 to H-1-5.04.

Bristol Tennessee Essential Services
Vehicles Allocator Calculation
Summary Sheet

K-1-1.00

Allocation Factors:	3rd QTR 2009	4th QTR 2009	1st QTR 2010	2nd QTR 2010
Company's Calculation:				
Electric	78.33% A/	74.56% B/	70.39% C/	65.06% D/
Cable & Internet	14.11% A/	16.51% B/	19.64% C/	22.73% D/
Telephone	7.56% A/	8.94% B/	9.73% C/	12.21% D/
Total	100.00%	100.01%	99.76%	100.00%
Auditor's Calculations:				
Electric	81.11% E/	87.90% F/	83.22% G/	74.76% H/
Cable & Internet	11.70% E/	7.73% F/	10.83% G/	14.84% H/
Telephone	7.19% E/	4.38% F/	5.95% G/	10.41% H/
Total	100.00%	100.00%	100.00%	100.00%
Difference:				
Electric	-2.78%	-13.34%	-12.83%	-9.70%
Cable & Internet	2.41%	8.78%	8.81%	7.89%
Telephone	0.37%	4.56%	3.78%	1.80%
Total	0.00%	0.01%	-0.24%	0.00%

A/ Company provides no calculation of weighted average allocation factor used; Company allocation factors are a simple average of allocation factors.

B/ Company provides no calculation of weighted average allocation factor used; Company allocation factors are a simple average of allocation factors.

C/ Company provides no calculation of weighted average allocation factor used; Company allocation factors are a simple average of allocation factors.

D/ Company provides no calculation of weighted average allocation factor used; Company allocation factors are a simple average of allocation factors.

E/ Workpaper G-1-1.01

F/ Workpaper G-1-1.02

G/ Workpaper G-1-1.03

H/ Workpaper G-1-1.04

Bristol Tennessee Essential Services
Vehicles Allocation Calculation
Third Quarter 2009

K-1-1.01

Vehicle Number	Assigned Employee	Allocator	Total Expense	Electric Percentage	Electric Amount	Cable & Internet Percentage	Cable & Internet Amount	Telephone Percentage	Telephone Amount	Percentage	Total Amount
July 2009:											
16	General Purpose	General	\$263.44 FI	72.20% AI	\$190.21	15.62% AI	\$41.15	12.18% AI	\$32.07	100.00%	\$963.44
30	Mike Browder	General	373.45 FI	72.20% AI	269.65	15.62% AI	58.34	12.18% AI	45.97	100.00%	\$373.45
31	Beth Ringley	Supervisory	305.11 FI	66.35% BI	202.43	23.65% BI	72.78	9.80% BI	29.90	100.00%	\$305.11
32	April Eads	Bus Dev Mgr	276.42 FI	75.49% CI	208.68	19.70% CI	54.45	4.81% CI	13.29	100.00%	\$276.42
34	Mike Parker	Estimate	74.65 FI	75.00% DI	55.89	12.50% DI	9.33	12.50% DI	0.00	100.00%	\$74.65
38	John Williams	General	0.00 FI	75.00% DI	0.00	12.50% DI	0.00	12.50% DI	0.00	100.00%	\$0.00
40	Kenneth King	General	0.00 FI	72.20% AI	0.00	15.62% AI	0.00	12.18% AI	0.00	100.00%	\$0.00
42	Clayton Dowell	Estimate	0.00 FI	72.20% AI	0.00	15.62% AI	0.00	12.18% AI	0.00	100.00%	\$0.00
43	Steve Kessling	General	0.00 FI	72.20% AI	0.00	15.62% AI	0.00	12.18% AI	0.00	100.00%	\$0.00
44	Lonnie Lockner	Estimate	728.63 FI	59.61% DI	725.79	0.39% DI	2.84	0.00% DI	0.00	100.00%	\$728.63
49	Jesse Adams	General	0.00 FI	75.00% DI	0.00	12.50% DI	0.00	12.50% DI	0.00	100.00%	\$0.00
70	General Purpose	General	0.00 FI	72.20% AI	0.00	15.62% AI	0.00	12.18% AI	0.00	100.00%	\$0.00
Total			\$2,021.70	81.75%	\$1,652.74	11.83%	\$238.50	6.43%	\$130.05	100.00%	\$2,021.70
August 2009:											
16	General Purpose	General	\$0.00 FI	72.20% AI	\$0.00	15.62% AI	\$0.00	12.18% AI	\$0.00	100.00%	\$0.00
30	Mike Browder	General	32.48 FI	72.20% AI	23.45	15.62% AI	5.07	12.18% AI	3.95	100.00%	\$32.48
31	Beth Ringley	Supervisory	191.63 FI	66.35% BI	127.14	23.65% BI	45.71	9.80% BI	18.78	100.00%	\$191.63
32	April Eads	Bus Dev Mgr	144.64 FI	75.49% CI	108.19	19.70% CI	28.49	4.81% CI	6.95	100.00%	\$144.64
34	Mike Parker	Estimate	177.65 FI	75.00% DI	133.24	12.50% DI	22.21	12.50% DI	0.00	100.00%	\$177.65
38	John Williams	General	0.00 FI	75.00% DI	0.00	12.50% DI	0.00	12.50% DI	0.00	100.00%	\$0.00
40	Kenneth King	General	656.97 FI	72.20% AI	474.36	15.62% AI	102.63	12.18% AI	79.99	100.00%	\$656.97
42	Clayton Dowell	Estimate	0.00 FI	72.20% AI	0.00	15.62% AI	0.00	12.18% AI	0.00	100.00%	\$0.00
43	Steve Kessling	General	185.27 FI	72.20% AI	133.77	15.62% AI	28.94	12.18% AI	22.56	100.00%	\$185.27
44	Lonnie Lockner	Estimate	758.16 FI	59.61% DI	750.22	0.39% DI	2.96	0.00% DI	0.00	100.00%	\$758.16
49	Jesse Adams	General	0.00 FI	75.00% DI	0.00	12.50% DI	0.00	12.50% DI	0.00	100.00%	\$0.00
70	General Purpose	General	0.00 FI	72.20% AI	0.00	15.62% AI	0.00	12.18% AI	0.00	100.00%	\$0.00
Total			\$2,147.82	81.62%	\$1,757.37	10.59%	\$236.01	7.15%	\$154.44	100.00%	\$2,147.82
September 2009:											
16	General Purpose	General	\$135.06 FI	72.20% AI	\$97.52	15.62% AI	\$21.10	12.18% AI	\$16.44	100.00%	\$135.06
30	Mike Browder	General	425.39 FI	72.20% AI	307.15	15.62% AI	66.45	12.18% AI	51.79	100.00%	\$425.39
31	Beth Ringley	Supervisory	375.92 FI	66.35% BI	249.41	23.65% BI	89.68	9.80% BI	36.84	100.00%	\$375.92
32	April Eads	Bus Dev Mgr	185.25 FI	72.49% CI	147.40	19.70% CI	38.46	4.81% CI	9.39	100.00%	\$185.25
34	Mike Parker	Estimate	496.00 FI	75.00% DI	372.03	12.50% DI	62.01	12.50% DI	0.00	100.00%	\$496.00
38	John Williams	General	0.00 FI	75.00% DI	0.00	12.50% DI	0.00	12.50% DI	0.00	100.00%	\$0.00
40	Kenneth King	General	0.00 FI	72.20% AI	0.00	15.62% AI	0.00	12.18% AI	0.00	100.00%	\$0.00
42	Clayton Dowell	Estimate	0.00 FI	72.20% AI	0.00	15.62% AI	0.00	12.18% AI	0.00	100.00%	\$0.00
43	Steve Kessling	General	0.00 FI	75.00% DI	0.00	12.50% DI	0.00	12.50% DI	0.00	100.00%	\$0.00
44	Lonnie Lockner	Estimate	700.38 FI	59.61% DI	697.66	0.39% DI	2.73	0.00% DI	0.00	100.00%	\$700.38
49	Jesse Adams	General	0.00 FI	75.00% DI	0.00	12.50% DI	0.00	12.50% DI	0.00	100.00%	\$0.00
70	General Purpose	General	125.37 FI	72.20% AI	90.52	15.62% AI	19.58	12.18% AI	15.26	100.00%	\$125.37
Total			\$2,453.42	76.96%	\$1,951.59	12.23%	\$300.01	7.81%	\$191.73	100.00%	\$2,453.42
Quarterly Total/Average - Vehicle Allocator											
			\$6,622.94	81.11%	\$5,371.80	11.70%	\$774.92	7.19%	\$476.22	100.00%	\$6,622.94

A/ General Allocator. Worksheet A-1-1.00.
B/ Supervisory Allocator. Worksheet B-1-1.01.
C/ Business Development Manager Allocator. Worksheet C-1-1.01.
D/ Estimate Allocator. Worksheet D-1-1.00.
E/ All Electric.
F/ Vehicle Expense Worksheet K-2-1.00.

Vehicle Number	Assigned Employee	Allocator	Total Expense	Electric Percentage	Electric Amount	Cable & Internet Percentage	Cable & Internet Amount	Telephone Percentage	Telephone Amount	Total Percentage	Total Amount
October 2009:											
30	General Purpose	General	\$1,099.93 FI	84.00% AI	\$923.86	9.55% AI	\$109.35	6.15% AI	\$67.61	100.00%	\$1,099.93
31	Mike Browder	General	\$44.76 FI	84.00% AI	457.81	9.85% AI	159.69	6.15% AI	34.06	100.00%	\$44.76
32	Beth Ringley	Supervisory	0.00 FI	66.06% BI	0.00	22.83% BI	0.00	11.11% BI	0.00	100.00%	0.00
34	April Eads	Bus Dev Mgr	372.09 FI	74.55% CI	277.50	20.18% CI	75.10	5.24% CI	19.49	100.00%	372.09
38	Mike Parker	Estimate	145.53 FI	75.00% DI	109.15	12.50% DI	18.19	12.50% DI	18.19	100.00%	145.53
40	John Williams	General	0.00 FI	75.00% DI	0.00	12.50% DI	0.00	12.50% DI	0.00	100.00%	0.00
42	Kenneth King	Estimate	0.00 FI	84.00% AI	0.00	9.85% AI	0.00	6.15% AI	0.00	100.00%	0.00
43	Steve Keedling	General	0.00 FI	84.00% AI	0.00	12.50% DI	0.00	12.50% DI	0.00	100.00%	0.00
44	Clayton Dowell	Estimate	0.00 FI	84.00% AI	0.00	12.50% DI	0.00	12.50% DI	0.00	100.00%	0.00
49	Lonnie Lockner	Estimate	94.19 FI	59.61% DI	938.26	0.35% DI	3.67	0.10% DI	0.00	100.00%	94.19
70	Jesse Adams	Estimate	0.00 FI	75.00% DI	0.00	12.50% DI	0.00	12.50% DI	0.00	100.00%	0.00
	General Purpose	General	61.67 FI	84.00% AI	51.80	9.85% AI	6.08	6.15% AI	3.79	100.00%	61.67
Total			\$3,165.91	87.12%	\$2,758.28	8.37%	\$385.05	4.50%	\$142.35	100.00%	\$3,165.91
November 2009:											
16	General Purpose	General	\$875.09 FI	84.00% AI	\$735.09	9.85% AI	\$96.20	6.15% AI	\$53.79	100.00%	\$875.09
30	Mike Browder	General	0.00 FI	84.00% AI	233.43	9.85% AI	27.37	6.15% AI	17.08	100.00%	0.00
31	Beth Ringley	Supervisory	0.00 FI	66.06% BI	0.00	22.83% BI	0.00	11.11% BI	0.00	100.00%	0.00
32	April Eads	Bus Dev Mgr	225.18 FI	74.55% CI	167.94	20.18% CI	45.45	5.24% CI	11.80	100.00%	225.18
34	Mike Parker	Estimate	91.30 FI	75.00% DI	68.48	12.50% DI	11.41	12.50% DI	11.41	100.00%	91.30
38	John Williams	General	0.00 FI	75.00% DI	0.00	12.50% DI	0.00	12.50% DI	0.00	100.00%	0.00
40	Kenneth King	Estimate	0.00 FI	84.00% AI	0.00	9.85% AI	0.00	6.15% AI	0.00	100.00%	0.00
42	Clayton Dowell	Estimate	0.00 FI	84.00% AI	0.00	12.50% DI	0.00	12.50% DI	0.00	100.00%	0.00
43	Steve Keedling	General	0.00 FI	84.00% AI	0.00	9.85% AI	0.00	6.15% AI	0.00	100.00%	0.00
44	Lonnie Lockner	Estimate	614.17 FI	99.61% DI	611.77	0.35% DI	2.40	0.00% DI	0.00	100.00%	614.17
49	Jesse Adams	Estimate	0.00 FI	75.00% DI	0.00	12.50% DI	0.00	12.50% DI	0.00	100.00%	0.00
70	General Purpose	General	363.02 FI	84.00% AI	302.42	9.85% AI	35.46	6.15% AI	22.13	100.00%	363.02
Total			\$2,443.65	80.72%	\$2,119.14	8.52%	\$268.30	4.76%	\$116.22	100.00%	\$2,443.65
December 2009:											
16	General Purpose	General	\$1,513.00		\$1,270.95		\$149.04		\$93.01		\$1,513.00
30	Mike Browder	General	0.00		0.00		0.00		0.00		0.00
31	Beth Ringley	Supervisory	0.00		0.00		0.00		0.00		0.00
32	April Eads	Bus Dev Mgr	225.18		167.94		45.45		11.80		225.18
34	Mike Parker	Estimate	705.47		680.25		13.81		11.41		705.47
38	John Williams	General	0.00		0.00		0.00		0.00		0.00
40	Kenneth King	Estimate	0.00		0.00		0.00		0.00		0.00
42	Clayton Dowell	Estimate	0.00		0.00		0.00		0.00		0.00
43	Steve Keedling	General	0.00		0.00		0.00		0.00		0.00
44	Lonnie Lockner	Estimate	1,148.70 FI	99.61% DI	1,144.22	0.35% DI	4.48	0.00% DI	0.00	100.00%	1,148.70
49	Jesse Adams	Estimate	0.00 FI	75.00% DI	0.00	12.50% DI	0.00	12.50% DI	0.00	100.00%	0.00
70	General Purpose	General	0.00 FI	84.00% AI	0.00	9.85% AI	0.00	6.15% AI	0.00	100.00%	0.00
Total			\$2,632.92	89.92%	\$2,367.43	6.21%	\$163.39	3.88%	\$102.09	100.00%	\$2,632.92
Quarterly Total/Average - Vehicle Allocator											
			\$8,242.48	87.90%	\$7,244.88	7.73%	\$696.74	4.38%	\$380.88	100.00%	\$8,242.48

A/ General Allocator. Worksheet A-1-1.00.
B/ Supervisory Allocator. Worksheet J-1-1.01.
C/ Business Development Manager Allocator. Worksheet F-1-1.00.
D/ Estimate Allocator. Worksheet L-1-1.00.
E/ All Electric.
F/ Vehicle Expense Worksheet K-2-1.00.

Vehicle Number	Assigned Employee	Allocator	Total Expense	Electric Percentage	Electric Amount	Cable & Internet Percentage	Cable & Internet Amount	Telephone Percentage	Telephone Amount	Percentage	Total
January 2010:											
16	General Purpose	General	\$981.57 FI	84.96% AI	\$834.32	10.00% AI	\$99.08	4.95% AI	\$48.57	100.00%	\$981.57
30	Mike Browder	General	1,326.00 FI	84.96% AI	1,128.32	10.00% AI	134.00	4.95% AI	68.68	100.00%	\$1,326.00
31	Beth Ringley	Supervisory	0.00 FI	70.16% BI	0.00	20.96% BI	0.00	8.88% BI	0.00	100.00%	\$0.00
32	April Eads	Bus Dev Mgr	132.52 FI	73.76% CI	97.74	20.75% CI	27.50	5.49% CI	7.28	100.00%	\$132.52
34	Mike Parker	Estimate	114.14 FI	75.00% DI	85.61	12.50% DI	14.27	12.50% DI	0.00	100.00%	\$114.14
38	John Williams	General	0.00 FI	75.00% DI	0.00	12.50% DI	0.00	12.50% DI	0.00	100.00%	\$0.00
40	Kenneth King	General	1,717.05 FI	84.96% AI	1,458.87	10.00% AI	173.26	4.95% CI	84.93	100.00%	\$1,717.05
42	Clayton Dowell	Estimate	0.00 FI	75.00% DI	0.00	12.50% DI	0.00	12.50% DI	0.00	100.00%	\$0.00
43	Steve Keesling	General	306.16 FI	84.96% AI	260.12	10.00% DI	30.88	4.95% DI	15.14	100.00%	\$306.16
44	Lonnie Lockner	General	1,521.68 FI	84.96% AI	1,282.87	10.00% EI	163.54	4.95% EI	75.26	100.00%	\$1,521.68
46	Jesse Adams	Estimate	464.13 FI	75.00% DI	370.60	12.50% DI	61.77	12.50% DI	61.77	100.00%	\$464.13
70	General Purpose	General	0.00 FI	84.96% AI	0.00	10.00% AI	0.00	4.95% AI	0.00	100.00%	\$0.00
Total			\$6,595.65	83.82%	\$5,528.44	10.53%	\$634.31	5.95%	\$372.30	100.00%	\$6,595.65
Total General			\$4,333.18		\$3,681.62		\$437.23		\$214.32		\$4,333.18
Total Supervisory			0.00		0.00		0.00		0.00		0.00
Total Bus. Dev. Mgr.			132.52		97.74		27.50		7.28		132.52
Total Estimate			2,129.85		1,749.08		229.58		151.30		2,129.85
Total Other			0.00		0.00		0.00		0.00		0.00
Total			\$6,595.65		\$5,528.44		\$634.31		\$372.30		\$6,595.65
February 2010:											
16	General Purpose	General	\$941.29 FI	84.96% AI	\$799.75	10.00% AI	\$94.08	4.95% AI	\$46.56	100.00%	\$941.29
30	Mike Browder	General	794.74 FI	84.96% AI	675.24	10.00% AI	80.19	4.95% AI	39.31	100.00%	\$794.74
31	Beth Ringley	Supervisory	0.00 FI	70.16% BI	0.00	20.96% BI	0.00	8.88% BI	0.00	100.00%	\$0.00
32	April Eads	Bus Dev Mgr	313.52 FI	73.76% CI	231.24	20.75% CI	65.05	5.49% CI	17.23	100.00%	\$313.52
34	Mike Parker	Estimate	54.08 FI	75.00% DI	40.56	12.50% DI	6.76	12.50% DI	0.00	100.00%	\$54.08
38	John Williams	General	0.00 FI	75.00% DI	0.00	12.50% DI	0.00	12.50% DI	0.00	100.00%	\$0.00
40	Kenneth King	Estimate	732.23 FI	84.96% AI	622.13	10.00% AI	73.88	4.95% AI	36.22	100.00%	\$732.23
42	Clayton Dowell	General	0.00 FI	75.00% DI	0.00	12.50% DI	0.00	12.50% DI	0.00	100.00%	\$0.00
43	Steve Keesling	General	433.23 FI	84.96% AI	368.69	10.00% EI	43.71	4.95% AI	21.43	100.00%	\$433.23
44	Lonnie Lockner	General	725.76 FI	84.96% EI	616.63	10.00% EI	73.23	4.95% EI	35.90	100.00%	\$725.76
46	Jesse Adams	Estimate	537.21 FI	75.00% DI	402.51	12.50% DI	67.15	12.50% DI	67.15	100.00%	\$537.21
70	General Purpose	General	20.28 FI	84.96% AI	17.23	10.00% AI	2.05	4.95% AI	1.00	100.00%	\$20.28
Total			\$4,552.34	82.90%	\$3,773.78	11.14%	\$507.01	5.97%	\$271.55	100.00%	\$4,552.34
Total General			\$2,921.77		\$2,462.44		\$294.82		\$144.51		\$2,921.77
Total Supervisory			0.00		0.00		0.00		0.00		0.00
Total Bus. Dev. Mgr.			313.52		231.24		65.05		17.23		313.52
Total Estimate			1,317.05		1,060.10		147.14		109.81		1,317.05
Total Other			0.00		0.00		0.00		0.00		0.00
Total			\$4,552.34		\$3,773.78		\$507.01		\$271.55		\$4,552.34
March 2010:											
16	General Purpose	General	\$974.09 FI	84.96% AI	\$827.62	10.00% AI	\$98.29	4.95% AI	\$48.18	100.00%	\$974.09
30	Mike Browder	General	427.00 FI	84.96% AI	362.79	10.00% AI	43.09	4.95% AI	21.12	100.00%	\$427.00
31	Beth Ringley	Supervisory	0.00 FI	70.16% BI	0.00	20.96% BI	0.00	8.88% BI	0.00	100.00%	\$0.00
32	April Eads	Bus Dev Mgr	243.71 FI	73.76% CI	179.75	20.75% CI	50.57	5.49% CI	13.39	100.00%	\$243.71
34	Mike Parker	Estimate	296.75 FI	75.00% DI	222.56	12.50% DI	37.08	12.50% DI	37.08	100.00%	\$296.75
38	John Williams	General	0.00 FI	75.00% DI	0.00	12.50% DI	0.00	12.50% DI	0.00	100.00%	\$0.00
40	Kenneth King	General	1,656.03 FI	84.96% AI	1,407.02	10.00% AI	167.10	4.95% AI	81.91	100.00%	\$1,656.03
42	Clayton Dowell	Estimate	222.90 FI	75.00% DI	167.18	12.50% DI	27.86	12.50% DI	27.86	100.00%	\$222.90
43	Steve Keesling	General	296.43 FI	84.96% AI	251.98	10.00% AI	29.91	4.95% AI	14.86	100.00%	\$296.43
44	Lonnie Lockner	General	931.84 FI	84.96% EI	791.72	10.00% EI	93.03	4.95% EI	46.09	100.00%	\$931.84
49	Jesse Adams	Estimate	505.51 FI	75.00% DI	379.13	12.50% DI	63.19	12.50% DI	63.19	100.00%	\$505.51
70	General Purpose	General	432.18 FI	84.96% AI	367.20	10.00% AI	43.61	4.95% AI	21.38	100.00%	\$432.18
Total			\$5,986.44	82.80%	\$4,956.83	10.94%	\$654.73	6.26%	\$374.87	100.00%	\$5,986.44
Total General			\$3,785.73		\$3,216.46		\$381.99		\$187.25		\$3,785.73
Total Supervisory			0.00		0.00		0.00		0.00		0.00
Total Bus. Dev. Mgr.			243.71		179.75		50.57		13.39		243.71
Total Estimate			1,957.00		1,580.59		222.17		174.23		1,957.00
Total Other			0.00		0.00		0.00		0.00		0.00
Total			\$5,986.44		\$4,956.83		\$654.73		\$374.87		\$5,986.44
Quarterly Total/Average - Vehicle Allocator											
			\$17,134.43	83.22%	\$14,259.05	10.85%	\$1,856.06	5.95%	\$1,019.32	100.00%	\$17,134.43

AI/ General Allocator. Worksheet A-1-1.00.
BI/ Supervisory Allocator. Worksheet J-1-1.01.
CI/ Business Development Manager Allocator. Worksheet F-1-1.00.
DI/ Estimate Allocator. Worksheet L-1-1.00.
EI/ All Electric.
FI/ Vehicle Expense Worksheet K-2-1.00.

Vehicle Number	Assigned Employee	Allocator	Total Expense	Electric Percentage	Electric Amount	Cable & Internet Percentage	Cable & Internet Amount	Telephone Percentage	Telephone Amount	Percentage	Total Amount
April 2010:											
16	General Purpose	General	\$757.97 FI	74.78% AI	\$566.81	15.25% AI	\$115.59	9.97% AI	\$75.57	100.00%	\$757.97
30	Mike Browder	General	704.54 FI	74.78% AI	526.86	15.25% AI	107.24	9.97% AI	70.24	100.00%	\$704.54
31	Beth Ringley	Supervisory	0.00 FI	72.15% BI	0.00	19.82% BI	0.00	8.03% BI	0.00	100.00%	\$0.00
32	Mike Parkler	Bus Dev Mgr	145.95 FI	73.00% CI	106.54	21.16% CI	30.91	5.82% CI	9.69	100.00%	\$145.95
34	Mike Parkler	Estimate	77.54 FI	75.00% DI	58.16	12.50% DI	9.69	12.50% DI	9.69	100.00%	\$77.54
38	John Williams	Estimate	0.00 FI	75.00% DI	0.00	12.50% DI	0.00	12.50% DI	0.00	100.00%	\$0.00
40	John Williams	General	700.14 FI	74.78% AI	523.96	15.25% AI	106.77	9.97% AI	69.80	100.00%	\$700.14
42	Clayton Dowell	Estimate	1,025.03 FI	75.00% DI	768.52	12.50% DI	125.00	12.50% DI	125.00	100.00%	\$1,025.03
43	Steve Kessling	General	324.74 FI	74.78% AI	242.84	15.25% AI	49.52	9.97% AI	48.89	100.00%	\$324.74
44	Lonnie Lockner	General	849.48 FI	74.78% AI	635.24	15.25% AI	129.56	9.97% AI	84.89	100.00%	\$849.48
49	Jesse Adams	Estimate	575.93 FI	75.00% DI	431.95	12.50% DI	71.99	12.50% DI	71.99	100.00%	\$575.93
70	General Purpose	General	29.65 FI	74.78% AI	22.17	15.25% AI	4.52	9.97% AI	2.96	100.00%	\$29.65
Total			\$4,557.06	74.77%	\$3,407.47	14.81%	\$674.88	10.42%	\$474.71	100.00%	\$4,557.06
	Total General		\$2,517.04		\$1,892.24		\$393.65		\$250.95		\$2,517.04
	Total Supervisory		0.00		0.00		0.00		0.00		0.00
	Total Bus. Dev. Mgr.		145.95		106.54		30.91		9.69		145.95
	Total Estimate		1,894.07		1,414.56		209.12		215.27		1,894.07
	Total Other		0.00		0.00		0.00		0.00		0.00
	Total		\$4,557.06		\$3,407.47		\$674.88		\$474.71		\$4,557.06

May 2010:											
16	General Purpose	General	\$819.49 FI	74.78% AI	\$612.81	15.25% AI	\$124.97	9.97% AI	\$81.70	100.00%	\$819.49
30	Mike Browder	General	309.42 FI	74.78% AI	231.38	15.25% AI	47.19	9.97% AI	30.85	100.00%	\$309.42
31	Beth Ringley	Supervisory	0.00 FI	72.15% BI	0.00	19.82% BI	0.00	8.03% BI	0.00	100.00%	\$0.00
32	Mike Parkler	Bus Dev Mgr	335.19 FI	73.00% CI	244.00	21.16% CI	69.35	5.82% CI	19.51	100.00%	\$335.01
34	Mike Parkler	Estimate	695.19 FI	75.00% DI	498.89	12.50% DI	89.35	12.50% DI	89.35	100.00%	\$695.01
38	John Williams	Estimate	0.00 FI	75.00% DI	0.00	12.50% DI	0.00	12.50% DI	0.00	100.00%	\$0.00
40	Kenneth King	General	873.12 FI	74.78% AI	652.92	15.25% AI	133.15	9.97% AI	87.05	100.00%	\$873.12
42	Clayton Dowell	Estimate	189.45 FI	75.00% DI	142.09	12.50% DI	23.68	12.50% DI	23.68	100.00%	\$189.45
43	Steve Kessling	General	313.23 FI	74.78% AI	234.23	15.25% AI	47.77	9.97% AI	31.23	100.00%	\$313.23
44	Lonnie Lockner	General	768.82 FI	74.78% AI	573.43	15.25% AI	116.94	9.97% AI	76.45	100.00%	\$768.82
49	Jesse Adams	Estimate	457.26 FI	75.00% DI	342.95	12.50% DI	57.16	12.50% DI	57.16	100.00%	\$457.26
70	General Purpose	General	15.51 FI	74.78% AI	9.92	15.25% AI	3.15	9.97% AI	1.75	100.00%	\$15.51
Total			\$4,736.50	74.77%	\$3,538.97	14.91%	\$706.11	10.36%	\$491.53	100.00%	\$4,736.50
	Total General		\$2,322.77		\$1,736.97		\$354.22		\$231.58		\$2,322.77
	Total Supervisory		0.00		0.00		0.00		0.00		0.00
	Total Bus. Dev. Mgr.		335.01		244.55		70.96		19.51		335.01
	Total Estimate		2,078.72		1,557.35		280.93		240.44		2,078.72
	Total Other		0.00		0.00		0.00		0.00		0.00
	Total		\$4,736.50		\$3,538.97		\$706.11		\$491.53		\$4,736.50

June 2010:											
16	General Purpose	General	\$1,209.21 FI	74.78% AI	\$904.25	15.25% AI	\$164.40	9.97% AI	\$120.95	100.00%	\$1,209.21
30	Mike Browder	General	588.71 FI	74.78% AI	447.72	15.25% AI	91.30	9.97% AI	59.69	100.00%	\$588.71
31	Beth Ringley	Supervisory	0.00 FI	72.15% BI	0.00	19.82% BI	0.00	8.03% BI	0.00	100.00%	\$0.00
32	Mike Parkler	Bus Dev Mgr	226.92 FI	73.00% CI	165.65	21.16% CI	48.06	5.82% CI	13.21	100.00%	\$226.92
34	Mike Parkler	Estimate	1,010.49 FI	75.00% DI	753.78	12.50% DI	126.63	12.50% DI	126.63	100.00%	\$1,010.49
38	John Williams	Estimate	0.00 FI	75.00% DI	0.00	12.50% DI	0.00	12.50% DI	0.00	100.00%	\$0.00
40	Kenneth King	General	1,025.03 FI	74.78% AI	768.52	15.25% AI	195.32	9.97% AI	116.17	100.00%	\$1,025.03
42	Clayton Dowell	Estimate	929.33 FI	75.00% DI	697.00	12.50% DI	116.17	12.50% DI	116.17	100.00%	\$929.33
43	Steve Kessling	General	406.97 FI	74.78% AI	304.33	15.25% AI	62.06	9.97% AI	40.57	100.00%	\$406.97
44	Lonnie Lockner	General	1,519.67 FI	74.78% AI	1,136.41	15.25% AI	231.75	9.97% AI	151.51	100.00%	\$1,519.67
49	Jesse Adams	Estimate	572.52 FI	75.00% DI	429.39	12.50% DI	71.57	12.50% DI	71.57	100.00%	\$572.52
70	General Purpose	General	394.15 FI	74.78% AI	294.75	15.25% AI	60.11	9.97% AI	39.30	100.00%	\$394.15
Total			\$6,983.55	74.77%	\$5,221.78	14.81%	\$1,034.37	10.42%	\$727.40	100.00%	\$6,983.55
	Total General		\$3,634.07		\$2,717.56		\$554.20		\$362.32		\$3,634.07
	Total Supervisory		0.00		0.00		0.00		0.00		0.00
	Total Bus. Dev. Mgr.		226.92		165.65		48.06		13.21		226.92
	Total Estimate		3,122.56		2,338.58		432.11		351.87		3,122.56
	Total Other		0.00		0.00		0.00		0.00		0.00
	Total		\$6,983.55		\$5,221.78		\$1,034.37		\$727.40		\$6,983.55

Quarterly Total/Average - Vehicle Allocator

			\$16,277.11	74.76%	\$12,168.11	14.84%	\$2,415.36	10.41%	\$1,693.64	100.00%	\$16,277.11
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A/ General Allocator. Worksheet A-1-1.00.
 B/ Supervisory Allocator. Worksheet J-1-1.01.
 C/ Business Development Manager Allocator. Worksheet F-1-1.00.
 D/ Estimate Allocator. Worksheet L-1-1.00.
 E/ All Electric.
 F/ Vehicle Expense Worksheet K-2-1.00.