



ATTORNEYS AT LAW

SUITE 1000 VOLUNTEER BUILDING
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October 8, 2012

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Ms. Sharla Dillon, Docket Manager
Dockets and Records Office
TENNESSEE REGULATORY AUTHORITY
460 James Robertson Parkway
Nashville, Tennessee 37243-0505

RE: In Re Bristol Tennessee Essential Services – Docket No. 12-00060

Dear Ms. Dillon:

In reviewing BTES' responses to the Discovery Requests of CenturyLink, I noticed that we had inadvertently omitted a copy of general ledger account detail supporting the business unit balance sheets for Bristol Tennessee Essential Services in response to CenturyLink's Request No. 3.a.

A copy of the account detail is attached as a supplemental filing in the captioned docket.

Sincerely,

Mark W. Smith

MWS:cjb

Enclosures

cc: Zsuzsanna E. Benedek, Esq.
Misty Smith Kelley, Esq.
Charles B. Welch, Jr., Esq.
C. Thomas Davenport, Esq.

		FY10	FY11	AJE	FY 11 ADJ	EBU	CBU	TBU
Cash and Cash Equiv.	128.00	200,000.00	200,000.00		200,000.00	200,000.00		
	131.00	37,088.13	165,765.84		165,765.84	165,765.84		
	131.10	11,600.67	10,452.09		10,452.09	10,452.09		
	131.15	-2,128.18	191.43		191.43	191.43		
	131.20	2,020.15	2,204.11		2,204.11	2,204.11		
	131.21	19,826.98	37,111.34		37,111.34	37,111.34		
	131.22	55,023.02	0.00		0.00	0.00		
	131.25	792.18	4,616.45		4,616.45	4,616.45		
	131.26	-73.46	67.41		67.41	67.41		
	131.35	19,446.79	62,374.52		62,374.52	62,374.52		
	131.50	358,024.20	358,728.68		358,728.68	358,728.68		
	131.61	21,869.20	21,891.10		21,891.10	21,891.10		
	131.66	1,109.14	863.11		863.11	863.11		
	131.70	115,599.64	97,932.24		97,932.24	97,932.24		
	131.71	910,246.92	281,117.18		281,117.18	281,117.18		
	131.75	1,022,995.88	1,843,299.98		1,843,299.98			1,843,299.98
	135.00	2,150.00	2,150.00		2,150.00	2,150.00		
	135.10	3,071.07	2,805.75		2,805.75	2,805.75		
	135.15	594.13	594.13		594.13	594.13		
	135.30	77,872.43	77,936.13		77,936.13	77,936.13		
	135.60	3,113.17	3,977.31		3,977.31	3,977.31		
	136.00	5,400,000.00	5,400,000.00		5,400,000.00	5,400,000.00		
Total Cash		\$8,260,242.06	\$8,574,078.80			\$6,730,778.82	\$0.00	\$1,843,299.98
Accounts Receivable								
Trade	142.00	5,080,911.77	5,794,900.62	388,592.68	6,183,493.30	6,183,493.30		
	142.65	680,463.02	916,976.53		916,976.53		916,976.53	
	142.75	250,855.01	272,732.38		272,732.38			272,732.38
Total Trade		\$6,012,229.80	\$6,984,609.53			\$6,183,493.30	\$916,976.53	\$272,732.38
Other	143.00	-226.83	0.00		0.00			
	143.10	694,274.68	0.00	181,323.65				
	143.20	141,607.00	200,000.00	-200,000.00	0.00	0.00		
	143.40	257,589.25	391,598.42		391,598.42	391,598.42		
	143.42	26,639.48	26,084.68		26,084.68	26,084.68		
	143.50	-2,700.04	1,700.00		1,700.00	1,700.00		
	143.60	173,821.74	147,516.52		147,516.52	147,516.52		
	143.65	0.00	0.00		0.00	0.00		
	143.70	-4,455.30	-2,238.36		-2,238.36	-2,238.36		
	143.75	200.89	0.00		0.00	0.00		
	143.80	52,464.34	1,696.94		1,696.94	1,696.94		
	143.85	976.81	976.81		976.81	976.81		
	143.97	0.00	2,056.18		2,056.18	2,056.18		
	186.30	52,852.00	62,328.85		62,328.85	62,328.85		
	186.35	3,844.30	3,226.68		3,226.68	3,226.68		
	186.40	181,303.06	202,695.05		202,695.05	202,695.05		
Total Other		\$1,578,191.38	\$1,037,641.77		\$1,018,965.42		\$0.00	\$0.00
Allowance for Bad Del	144.00	-428,816.77	-457,793.82		-457,793.82	-457,793.82		
	144.65	-135,645.23	-184,409.53		-184,409.53		-184,409.53	
	144.75	-55,101.29	-64,892.28		-64,892.28			-64,892.28
Total Allowance		-\$619,563.29	-\$707,095.63			-\$457,793.82	-\$184,409.53	-\$64,892.28
Interest recievable	171.10	18,981.86	10,155.18			10,155.18		
Material and supplies	154.10	39,202.58	44,951.17		44,951.17	44,951.17		
	154.20	1,018,428.84	1,120,601.16		1,120,601.16	1,120,601.16		
	154.30	9,691.60	-470.87		-470.87	-470.87		
	154.65	0.00	39,726.06		39,726.06		39,726.06	
	154.80	-198.24	0.00		0.00			
	163.00	0.00	-31.44		-31.44	-31.44		
	163.10	0.00	0.00		0.00			
Total material		\$1,067,124.78	\$1,204,776.08			\$1,165,050.02	\$39,726.06	\$0.00
Prepaid expenses & c	165.10	104,092.19	114,012.70		114,012.70	114,012.70		
	165.20	1,389.85	0.00		0.00			
	165.40	617.34	12,514.30		12,514.30	12,514.30		
	165.66	617.34	17,305.29		17,305.29		17,305.29	
	165.76	617.34	12,514.29		12,514.29			12,514.29
	165.80	5,047,299.14	8,878,633.41	-8,878,633.41	0.00	0.00		
	165.90	0.00	2,200,000.00		2,200,000.00	2,200,000.00		
	184.00	974.93	37.65		37.65	8,152.73	-360.00	-7,755.08
	184.01	146.17	-695.02		-695.02	-695.02		
	184.50	0.00	0.00		0.00			
	184.70	0.00	0.00		0.00			
Total prepaid and other current		\$5,155,754.30	\$11,234,322.62			\$2,333,964.71	\$16,945.29	\$4,759.21

Capital Assets	101.00	101,831.17	101,831.17		101,831.17	101,831.17		
	350.00	94,696.14	94,696.14		94,696.14	94,696.14		
	353.00	2,823,268.49	2,823,268.49		2,823,268.49	2,823,268.49		
	356.00	0.00	0.00		0.00			
	360.00	855,110.95	881,764.83		881,764.83	881,764.83		
	361.00	862,539.28	862,539.28		862,539.28	862,539.28		
	361.10	202.27	202.27		202.27	202.27		
	362.00	11,930,652.06	12,141,863.39		12,141,863.39	12,141,863.39		
	364.00	11,157,954.46	11,365,644.63		11,365,644.63	11,365,644.63		
	364.69	2,873,124.61	2,878,888.55		2,878,888.55	2,878,888.55		
	365.00	7,128,205.35	7,237,041.60		7,237,041.60	7,237,041.60		
	366.00	1,158,242.55	1,174,453.10		1,174,453.10	1,174,453.10		
	367.00	3,982,971.27	4,155,717.93		4,155,717.93	4,155,717.93		
	367.10	1,081.08	1,081.08		1,081.08	1,081.08		
	367.30	-1,081.08	-1,081.08		-1,081.08	-1,081.08		
	367.50	349.35	349.35		349.35	349.35		
	368.00	12,377,629.23	12,560,054.07		12,560,054.07	12,560,054.07		
	369.00	3,337,390.29	3,482,181.73		3,482,181.73	3,482,181.73		
	369.10	-129.92	-129.92		-129.92	-129.92		
	370.00	4,065,753.86	4,167,914.89		4,167,914.89	4,167,914.89		
	371.00	1,076,632.51	1,089,558.80		1,089,558.80	1,089,558.80		
	373.00	3,151,728.16	3,308,870.52		3,308,870.52	3,308,870.52		
	390.00	1,158,942.60	1,158,942.60		1,158,942.60	1,158,942.60		
	391.00	787,557.25	787,557.25		787,557.25	787,557.25		
	392.00	2,020,381.86	2,456,423.04		2,456,423.04	2,456,423.04		
	393.00	24,142.86	24,142.86		24,142.86	24,142.86		
	394.00	131,383.04	131,389.41		131,389.41	131,389.41		
	395.00	104,035.09	104,035.09		104,035.09	104,035.09		
	396.00	104,945.54	104,945.54		104,945.54	104,945.54		
	397.00	10,091,918.55	1,465,565.01		1,465,565.01	1,465,565.01		
	397.01	12,108,329.82	14,643,879.04		14,643,879.04	14,643,879.04		
	397.02	22,977,124.69	31,667,919.04	909,099.58	32,577,018.62	32,577,018.62		
	398.00	43,407.46	43,407.46		43,407.46	43,407.46		
	397.65	7,470,591.39	6,644,450.47	78,873.75	6,723,324.22		6,723,324.22	
	397.66	0.00	1,481,734.62		1,481,734.62		1,481,734.62	
	397.75	1,153,292.32	1,200,065.19	23,918.24	1,223,983.43			1,223,983.43
Total capital assets in service	\$125,154,204.55	\$130,241,167.44			\$121,824,016.74	\$8,205,058.84	\$1,223,983.43	
Accumulated depreci	108.53	-1,826,147.21	-1,938,964.97		-1,938,964.97	-1,938,964.97		
	108.20	0.00	0.00		0.00			
	108.56	2,439.10	2,439.10		2,439.10	2,439.10		
	108.60	274.79	-441.18		-441.18	-441.18		
	108.61	-781,253.13	-809,302.89		-809,302.89	-809,302.89		
	108.62	-9,281,779.48	-9,521,575.20		-9,521,575.20	-9,521,575.20		
	108.64	-8,690,095.79	-9,171,077.09		-9,171,077.09	-9,171,077.09		
	108.65	-5,003,154.23	-5,154,198.62		-5,154,198.62	-5,154,198.62		
	108.66	-829,522.65	-852,493.30		-852,493.30	-852,493.30		
	108.67	-3,231,309.14	-3,371,457.28		-3,371,457.28	-3,371,457.28		
	108.68	-6,719,204.43	-7,014,804.41		-7,014,804.41	-7,014,804.41		
	108.69	-2,268,581.76	-2,373,122.42		-2,373,122.42	-2,373,122.42		
	108.70	-1,629,625.01	-1,705,462.59		-1,705,462.59	-1,705,462.59		
	108.71	-1,245,443.66	-1,222,918.52		-1,222,918.52	-1,222,918.52		
	108.73	-2,780,266.18	-2,832,204.04		-2,832,204.04	-2,832,204.04		
	108.90	483.53	4,958.80		4,958.80	4,958.80		
	108.91	-296,471.47	-317,078.59		-317,078.59	-317,078.59		
	108.92	-1,501,437.65	-1,370,664.04		-1,370,664.04	-1,370,664.04		
	108.93	-22,425.35	-22,425.35		-22,425.35	-22,425.35		
	108.94	-121,256.47	-121,256.47		-121,256.47	-121,256.47		
	108.95	-98,070.40	-98,070.40		-98,070.40	-98,070.40		
	108.96	-94,742.39	-94,742.39		-94,742.39	-94,742.39		
	108.97	-2,761,704.06	-4,121,458.07		-4,121,458.07	-4,121,458.07		
	108.98	-39,754.86	-39,754.86		-39,754.86	-39,754.86		
	108.99	-582,609.38	-585,477.26		-585,477.26	-585,477.26		
	109.65	-944,036.08	-1,412,564.35		-1,412,564.35		-1,412,564.35	
	109.67	0.00	-97,757.63		-97,757.63		-97,757.63	
	109.75	-378,003.10	-496,338.76		-496,338.76			-496,338.76
Total acc dep	-\$51,123,696.46	-\$54,738,212.78			-\$52,731,552.04	-\$1,510,321.98	-\$496,338.76	
Construction in progre	107.20	2,620,578.05	1,043,935.18		1,043,935.18	1,043,935.18		
	107.21	0.00	0.00		0.00			
	108.80	130,315.64	48,701.69		48,701.69	48,701.69		
	123.12	0.00	0.00		0.00			
	186.61	946,459.90	909,099.58	-909,099.58	0.00	0.00		
	186.65	0.00	0.00		0.00			
	186.66	81,699.15	78,873.75	-78,873.75	0.00		0.00	
	186.77	24,775.04	23,918.24	-23,918.24	0.00			0.00
Total cip	\$3,803,827.78	\$2,104,528.44			\$1,092,636.87	\$0.00	\$0.00	

Non utility property	121.00	239,539.03	240,639.03	240,639.03	240,639.03		
	121.10	10,795.00	10,795.00	10,795.00	10,795.00		
Total non utility		\$250,334.03	\$251,434.03		\$251,434.03		
Customer Notes rec	143.95	30,750.36	858.79	858.79	858.79		
	186.80	9,514.10	7,090.56	7,090.56	7,090.56		
	186.90	2,232,358.51	2,409,188.40	-440,000.00	1,969,188.40	1,969,188.40	
	186.95	417,935.48	450,291.81		450,291.81	450,291.81	
Current Portion					440,000.00	440,000.00	
Total notes rec		\$2,690,558.45	\$2,867,429.56		\$2,867,429.56	\$2,427,429.56	
Customer Notes Rec, Less Current Portion							
Long term investmer	126.00	8,000,000.00	8,000,000.00			8,000,000.00	
Prepaid pension cos	186.20	453,279.49	397,821.61			397,821.61	
Discounted energy u	186.55	2,433,379.20	1,499,909.31	-986,131.00		513,778.31	
Current portion					986,131.00	986,131.00	
Unamortized bond is	186.76	301,173.19	290,555.44			290,555.44	
Other	186.50	0.00	-2,042.83			-2,042.83	
	186.52	0.00	0.00		0.00		
	186.75	0.00	0.00		0.00		-4.85
	186.77						-23,918.24
Total other		\$0.00	-\$2,042.83		-\$2,042.83	-\$2,042.83	-\$23,923.09
Trade accounts payab	232.10	-2,136,398.06	-664,199.13		-664,199.13	-190,118.64	-443,613.64
	232.11	-317,773.80	-430,036.00	200,000.00	-230,036.00	-230,036.00	-30,466.85
	232.12	0.00	0.00		0.00		
	232.15	-10,493,230.85	-10,792,991.26	8,878,633.41	-1,914,357.85	-1,914,357.85	
	232.16	-318,797.06	0.01		0.01	0.01	
	232.70	332.77	332.77		332.77	332.77	
	232.65	0.00	0.00		0.00		
	232.66	-45,397.09	-45,397.09		-45,397.09	-45,397.09	
	232.75	-18,216.49	4,297.43		4,297.43		4,297.43
	232.76	22,513.92	-2,711.84		-2,711.84		-2,711.84
	241.10	977.59	903.39		903.39	903.39	
	241.20	-175.40	-137.10		-137.10	-137.10	
	241.25	17,784.26	17,844.26		17,844.26	17,844.26	
	242.50	0.00	-7,597.44		-7,597.44	-7,597.44	
	242.60	-590.75	-590.75		-590.75	-590.75	
	242.80	-12,684.97	-12,768.06		-12,768.06	-12,768.06	
	243.90	0.00	0.00		0.00		
Total trade ap		-\$13,301,655.93	-\$11,933,050.81		-\$2,336,525.41	-\$489,010.73	-\$28,881.26
Customer deposits an	235.00	-1,609,171.64	-1,700,748.57	-388,592.68	-2,089,341.25	-2,089,341.25	
	235.01	-48,818.99	-53,908.24		-53,908.24	-53,908.24	
Total cust deposits		-\$1,657,990.63	-\$1,754,656.81		-\$2,143,249.49		
Interest payable	237.30	-335,775.00	332,945.86			332,945.86	
Other accrued liabilitie	236.10	0.00	0.00		0.00		
	236.11	0.00	0.00		0.00		
	236.66	0.00	0.00		0.00		
	236.67	-11,337.82	2,750.00		2,750.00	2,750.00	
	236.76	0.00	0.00		0.00		
	232.00	-4,879.38	-9,455.16		-9,455.16	-9,455.16	
	232.80	-7,497.72	-7,924.49		-7,924.49	-7,924.49	
	232.90	-98,118.03	-94,313.37		-94,313.37	-94,313.37	
	236.20	0.00	5,526.68		5,526.68	5,526.68	
	241.40	-113,630.85	-118,385.11		-118,385.11	-118,385.11	
	241.50	-1,753.46	-6,706.67		-6,706.67	-6,706.67	
	241.60	-41,458.77	-45,015.86			-45,015.86	
	241.61	-446.70	-836.93		-836.93	-836.93	
	241.62	-21,642.62	-25,088.67		-25,088.67	-25,088.67	
	241.63	-1,330.17	-1,373.14		-1,373.14	-1,373.14	
	241.65	-34,427.62	-37,938.53		-37,938.53	-37,938.53	
	241.71	-4,195.96	-4,253.59		-4,253.59		-4,253.59
	241.72	-8,610.23	-13,267.40		-13,267.40		-13,267.40
	241.73	-13,643.76	-14,906.09		-14,906.09		-14,906.09
	241.75	-21,438.62	-23,884.76		-23,884.76		-23,884.76
	242.30	-306.86	-574.09		-574.09		
	243.00	-177,416.00	-99,566.00		-99,566.00	-99,566.00	
	243.15	-128,918.62	-142,710.33		-142,710.33	-142,176.23	-136.96
	243.20	-301,312.81	-337,477.29		-337,477.29	-337,477.29	-397.14
	243.30	0.00	101.84		101.84	101.84	
	243.50	0.00	0.00		0.00		

	243.70	2,190.66	278.64	278.64	278.64		
	243.80	0.00	0.00	0.00	0.00		
	253.30	-59,200.00	-66,400.00	-66,400.00	-66,400.00		
	253.40	-225,250.00	-237,250.00	-237,250.00	-237,250.00		
Total other accrued lib	-	-\$1,274,625.34	-\$1,278,670.32	-\$1,278,670.32	-\$1,114,321.25	-\$107,640.09	-\$56,708.98
Other Accrued Liab					-\$1,114,321.25	-\$62,624.23	-\$56,708.98
	253.65	-424,821.66	-483,324.26	-483,324.26		-483,324.26	
	253.76	-98,329.85	-111,037.77	-111,037.77			-111,037.77
		-\$523,151.51	-\$594,362.03		\$0.00	-\$483,324.26	-\$111,037.77
		-\$1,797,776.85	-\$1,873,032.35	-\$3,106,686.81	\$0.00	-\$653,588.58	-\$224,455.73
Bond payable less cur	221.10	-22,545,000.00	-22,060,000.00	-22,060,000.00	-22,060,000.00		
current	221.11	-378,975.67	-365,614.41	-365,614.41	-365,614.41		
Total bond payable		-\$22,923,975.67	-\$22,425,614.41	-\$22,425,614.41	-\$21,920,614.41		
invested in cap assets capital		78,084,671.00	77,858,917.00	77,858,917.00	73,208,543.28	2,834,453.10	1,815,920.62
	221.10	-22,545,000.00	-22,060,000.00	-22,060,000.00	-22,060,000.00		
	221.11	-378,975.67	-365,614.41	-365,614.41	-365,614.41		
Total invested in capital assets unrestricted		\$55,160,695.33	\$55,433,302.59		\$50,782,928.87	2,834,453.10	1,815,920.62