



GTE FLORIDA INCORPORATED

ORIGINAL

**FLORIDA PUBLIC
SERVICE COMMISSION**

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**Investigation Into Pricing Of
Unbundled Network Elements**

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TABS 25 - 29**

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FPSC-RECORDS/REPORTING

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Memo for Florida

Total system costs were obtained from the SIR database. For 1997 budget estimates were used because no dollars are budgeted directly to the state. Instead, the same percentage of national system costs assigned to the state in fiscal year 1996 were assigned to the state for 1997 to arrive at a budget estimate for each system. Account code 6124 received _____ of system costs and 6724 received the remaining _____ of costs. The IT DP expenses have been classified as recurring, non-recurring, or common cost. Additionally, each system has been marked to denote the team or individual responsible for capturing the cost related to the system.

Recurring

The following systems have been classified as recurring. AWAS costs have been split using projections from the Repair and Maintenance team.

System:	Total	6124	6724	Responsibility
CBSS				
MARK				
UMS				
BVT				
CAMS - CABS				
TREATMENT PROCESSOR				
TAS				
AWAS				
Total				

Non-Recurring

The following systems have been classified as non-recurring for further analysis.

System:
NOCV
EXACT TUF
SORCES
Total

REDACTED

Common

The following systems have been classified as common.

System:
DEPARTMENTAL EXPENSE
UNKNOWN
OFFICE AUTO. SYSTEMS
INTERNAL NETWORK
GTEDS FIXED SUPPORT
YEAR 2000
NIBS
NEW PRODUCT POOL
ADVANTAGE
Total

GTE --Telops
IT/DP Cost Study
February 1998

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Information - Restricted

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Florida IT/DP Expenses

The following charts provide a breakdown of 1997 IT/DP budgeted amounts for systems reviewed in the analysis for this state. All development and enhancement expenses (D&E) were excluded from 1997 budget information. The charts below provide a high level summary of IT/DP costs as well as costs broken down by process. Also included is information about cost type, class, and drivers.

1997 National IT/DP Budget

Common Cost
Non-Recurring Cost
Recurring Cost
Unreviewed Cost

Total

Shared Cost Analysis

System
CBSS
MARK
NOCV
UMS
BVT
EXACT TUF
CAMS - CABS
SORCES
TREATMENT PROCESSOR
TAS
AWAS
Total

Common Cost Analysis

System
DEPARTMENTAL EXPENSE
UNKNOWN
OFFICE AUTO SYSTEMS
INTERNAL NETWORK
GTEDS FIXED SUPPORT
YEAR 2000
NIBS
NEW PRODUCT POOL
ADVANTAGE
Total

REDACTED

Systems by Process -- Florida

Fulfillment

All service fulfillment systems with the exception of MARK were forwarded to the Non-Recurring team for further analysis.

MARK	Recurring	SO
NOCV	Non-Recurring	SO
EXACT TUF	Non-Recurring	SO
SORCES	Non-Recurring	SO
Total		

Assurance

All service assurance systems were forwarded to the Repair and Maintenance team for further analysis.

TAS	Recurring	TT
AWAS	Recurring	SO/TT
Total		

Billing and Collection

All billing and collection systems were forwarded to the appropriate Billing team for further analysis.

CBSS	Recurring	BL
UMS	Recurring	BL
BVT	Recurring	BL
CAMS - CABS	Recurring	BL
TREATMENT PR	Recurring	BL
Total		

REDACTED

IT/DP Common Cost

The following standard products showed up in the SIR database, but through research and investigation, it was found that they should remain in the common category. Most of these are IT/DP costs which are not related to a specific system or group of systems, but rather apply to all systems. However, some of them are systems which apply to all of the product areas. The chart below provides a dollar breakdown of expenses determined to be common.

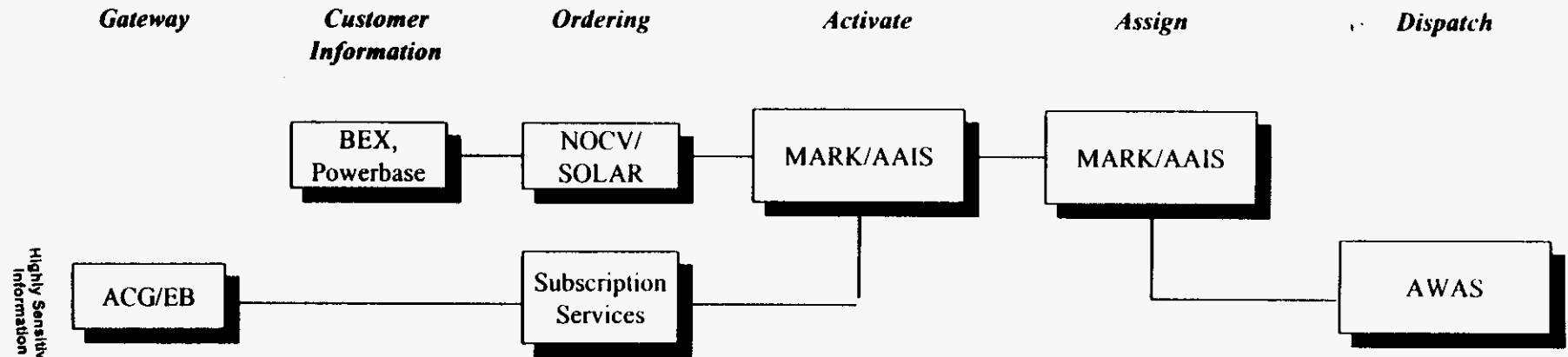
STDPROD	97 Bud_Est	DESCRIPTION
DEPARTMENTAL EXPENSE		This is department expense and some labor cost which isn't directly associated with any specific system
UNKNOWN		Not budgeted to a system
OFFICE AUTO SYSTEMS		Internal telecommunications cost (e.g. voice mail, videoconference, or electronic mail)
INTERNAL NETWORK		Cost associated with maintenance and support of the network
GTEDS FIXED SUPPORT		This includes any fixed price maintenance cost for systems which is allocated by GTEDS. Some network maintenance costs are included
YEAR 2000		Effort to achieve compliance for all systems
NIBS		Not a system
NEW PRODUCT POOL		D&E expenses remain in common
ADVANTAGE		Financial reporting system
Total		

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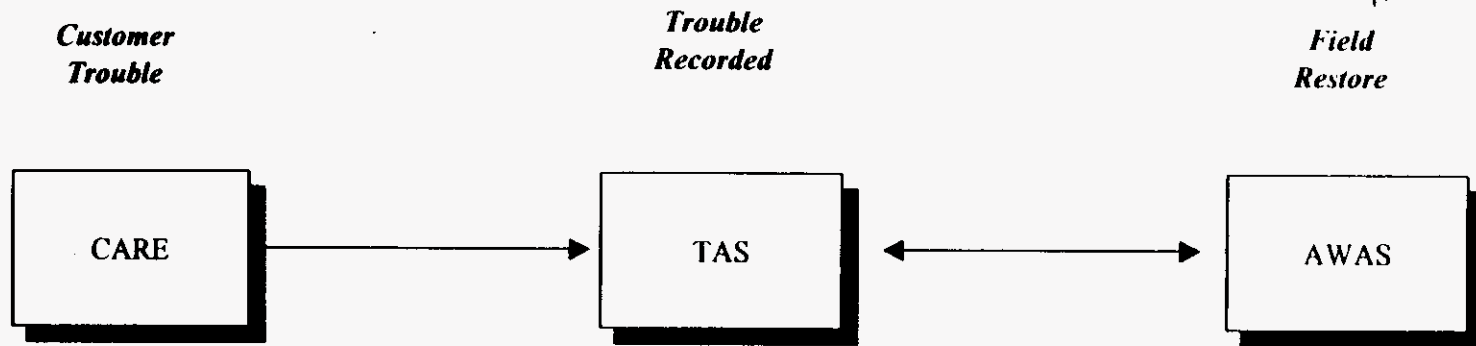
Service Fulfillment - Systems Reviewed

Primary Process Cost Driver - Service Orders



Service Assurance - Systems Reviewed

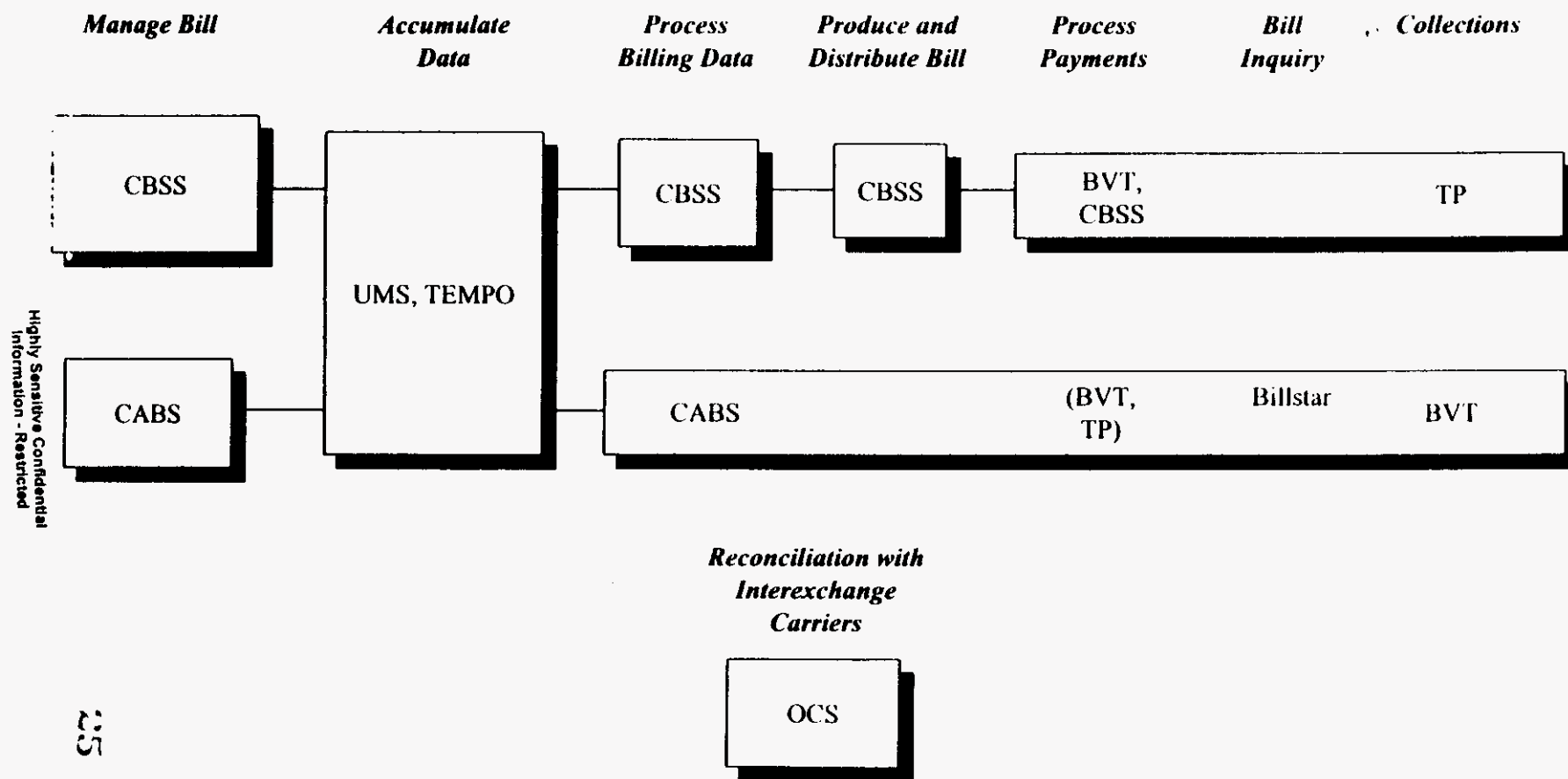
Primary Process Cost Driver - Trouble Tickets



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Billing/Collections/Settlements - Systems Reviewed

Primary Process Cost Driver - Bill Lines



Access Customer Gateway (ACG)

System Profile

Process:	Service Fulfillment
Cost Type:	Recurring and Non-Recurring
Cost Classification:	Shared
Cost Driver(s):	PIC orders processed Trouble tickets processed

ACG is an application provided by GTE to IXC's, mostly smaller carriers. Once the software is loaded it allows the interexchange carrier (IXC) to send PIC orders electronically. It also accepts submission of repair trouble tickets from the IXC. ACG interfaces to Subscription Services (SS) which accepts and processes the PIC orders to ensure that the necessary changes are made at the switch.

Expense Analysis

The total expense should be moved from common to shared because this system supports all consumer and business PIC change requests in GTE's service area. There are no major changes on the horizon that would drastically effect the cost of maintaining the system.

Cost Causation

The primary cost drivers are the number of PIC orders and trouble tickets processed. Costs associated with ACG's PIC processing are considered non-recurring because a PIC order is no different than a service order which is considered non-recurring. PIC processing accounts for approximately 95% of all transactions. The remaining 5% would be allocated to recurring repair and maintenance costs because trouble tickets are considered recurring.

Automated Work Administration System (AWAS)

System Profile

Process:	Service Assurance
Cost Type:	Recurring and Nonrecurring
Cost Classification:	Shared
Cost Driver(s):	Trouble tickets processed

The gateway for the Customer Zone Technician (CZT) into all required customer and company activities. The system provides work prioritization, job routing, and selection options, automatic completion, and functional time reporting/ payroll.

AWAS handles the dispatch of all repairs, maintenance, service orders, and preventive maintenance. It receives service orders from the SORCES/SOLAR system and trouble tickets from the Trouble Administration System (TAS). It then distributes the work to the field technicians.

The CZT will access AWAS via laptop computers (with gradual phase out of the Hand Held Terminal). Once the work has been completed the technician logs back into AWAS which sends information back to SORCES/SOLAR or TAS which updates those respective systems to indicate that the work has been completed.

Expense Analysis

All costs associated with AWAS should be moved from common to shared because the system supports all consumer and business trouble tickets and service orders. There are no major changes on the horizon that would drastically effect the cost of maintaining the system.

Cost Causation

This system is used to dispatch Repair and Maintenance (R&M) work orders and to dispatch technicians to provision new services or a change in services. Based on the total number of dispatches for each type of work, the respective amount of AWAS system cost was distributed accordingly. The recurring portion of the system's cost associated with R&M was passed to the R&M team to be handled accordingly. The remaining system cost should be passed on to the non-recurring team because service order processing is considered a non-recurring expense.

BILLSTAR

Process: Billing and Collection
Cost Type: Recurring
Cost Classification: Shared
Cost Driver(s): Billing Lines

This system is used for bill viewing the current business office copy of the bill from CBSS up to two months old. The system stores archived bills on tape rather than DASD. BILLSTAR is used for billing access adjustments for AT&T, MCI, and Sprint.

Expense Analysis

All costs associated with BILLSTAR should be moved from common to shared. There are no major changes on the horizon that would drastically effect the cost of maintaining the system.

Cost Causation

The primary cost driver is number of bill lines processed through the system. All costs should be considered recurring because all billing functions are repetitive in nature.

Business Express (BEX)

System Profile

Process:	Service Fulfillment
Cost Type:	Nonrecurring
Cost Classification:	Shared
Cost Driver(s):	Quotes processed

The BEX system is used for pricing, configuring, and quoting for business products. It is a windows-based system which allows the user to configure different service set-ups for the customer while on the phone. It also allows them to quote an actual price to the customer based on the amount of service desired. Currently, the BEX system does not feed information to the service order system electronically which leads to manual order entry. Eventually the BEX system will interface with NOCV and be able to electronically send order information into NOCV.

Expense Analysis

All costs associated with BEX should be moved from common to shared because it provides pricing and quoting to the consumer business market. There are no major changes on the horizon that would drastically effect the cost of maintaining the system.

Cost Causation

The primary cost driver of the system is the number of quotes processed. Since service orders and quotes are considered to be non-recurring, all costs should be passed to the NRC team.

Billing Voucher Treatment (BVT)

System Profile

Process:	Billing and Collection
Cost Type:	Recurring
Cost Classification:	Shared
Cost Driver(s):	Billing Lines

BVT contains an on-line and off-line facility. The on-line facility mechanizes the bill inquiry, voucher preparation, and treatment functions for customer billing centers. The off-line facility updates the BVT databases, provides security control administrative functions, and collects and prepares data for transfer to the Billing Systems.

The BVT system allows customers to call in and check on their bill. It maintains all the treatment information for the customers up to three (3) months. This allows customer service representatives to provide customers with real-time information on their account.

BVT only handles treatment for accounts that are maintained in CBSS. BVT receives the business office copy of the bill for treatment from CBSS. If payment is made, BVT sends a voucher back to CBSS to update the account. If no payment is received, BVT interfaces to TAS to issue a temporary disconnect of the customer's line.

Expense Analysis

All costs associated with BVT should be moved from common to shared. This system was also found to be shared because it handles vouchering and treatment for bills generated by CBSS. CBSS is the billing system for all consumer/business customers. There are no major changes on the horizon that would drastically effect the cost of maintaining the system.

Cost Causation

The primary cost driver is number of bill lines processed through the system. All costs should be considered recurring because all billing functions are repetitive in nature.

Carrier Access Billing System (CABS)

System Profile

Process:	Billing and Collection
Cost Type:	Recurring
Cost Classification:	Shared
Cost Driver(s):	Billing Lines

CABS objective is to produce verifiable inter-exchange carrier (IXC) bills in accordance with BELLCORE Billing Output Specifications for IXC's who interconnect with local exchange carriers. There are various rates which can be charged (fixed, rated) for over 200 types of products. The system provides information for management reporting as well as a paper bill and billing data tape for electronic verification.

CABS sets up the customer information in the customer service database. The system is fed access record information from the usage system (UMS). This information is used to rate and produce the IXC bill. Generally, there is a flat rate charged to these carriers. CABS functionality allows for journalization of all payments received from IXC's as well as producing management reporting information.

Expense Analysis

All costs associated with CABS should be moved from common to shared because the system supports access billing to IXC's. Due to access reform laws, there may be some changes made to CABS to support a new method of charging customers. The effect of this has not been determined and is not reflected in the 1997 budget for the system. There is also the possibility that the entire system may be rewritten because of its inflexibility. However, there is no reliable cost information to reflect how this may effect annual maintenance and processing costs.

Cost Causation

The primary cost driver is number of bill lines. Since the system handles bills to IXC's only, they should be responsible for bearing the costs of CABS. All costs are considered to be recurring because CABS is a billing system which is repetitive in nature.

Customer Billing Service System (CBSS)

System Profile

Process:	Billing and Collection
Cost Type:	Recurring
Cost Classification:	Shared
Cost Driver(s):	Number of Billing Lines

CBSS is the central billing system of the billing process for the business and consumer segments of GTE Telephone Operations. Its main responsibility is to calculate, verify, and produce customer bills for all regulated consumer and business customers. The purpose of CBSS is to provide a flexible billing system which accommodates rating and formatting changes quickly and economically. CBSS also posts data to accounting journals, compiles statistical information and provides a means of reporting current business information to management.

Initially, the system receives billing records from the splitter and rates them accordingly. The rated information is sent to the database where it is stored until the billing cycle is initiated. Information from external vendors is submitted electronically and CBSS matches these invoices with the internal billing records in the database and creates the business office copy of the bill (BOCB) and the customer copy of the bill (CCB). CBSS does a small part of treatment, if necessary, as well as some taxing and MIS reporting. The non-recurring charges CBSS bills for include one-time repair cost, service order charges, and service order startup. The recurring charges include local rates, vertical services, usage, long distance, etc.

The CBSS contains all customer data for active and inactive GTE customers including long distance. It contains more than 300 data tables which may be accessed when compiling a bill for a customer.

Expense Analysis

Because CBSS is used to support only consumer and business markets it can be considered a shared cost between these two services. There are no major changes on the horizon that would drastically effect the cost of maintaining the system. However, there is the potential that CBSS will be used to process billing for wholesale UNE's and services. This could have a material effect on system costs.

Cost Causation

The overwhelming majority of costs related to CBSS are derived from mainframe usage charges assessed by GTEDS. The primary cost driver associated with CBSS are the number of billing lines processed. If CBSS is used to bill for UNE's and services the cost of the system should be shared across wholesale customers also. The costs are considered recurring because all billing functions are repetitive in nature.

EXACT/TUF

System Profile

Process:	Service Fulfillment
Cost Type:	Non-Recurring
Cost Classification:	Shared
Cost Driver(s):	Number of Service Orders

This system is responsible for processing all ASR orders. Any IXC's requiring origination or termination of calls for their customers are processed through this system. EXACT provides an order entry control point, completes extensive editing and provides error, jeopardy, completion status' on each ACCESS Service Request (ASR). This system is a BellCore product, GTE does not have source code. There are several internal tools, The UTM (User Translation Module) tool is used for manipulation of data on orders and the TQS (Turks Query System) tool is used to produce Adhoc reports. Both tools are user written and implemented into production by Field Services.

Expense Analysis

All costs associated with Exact/TUF systems should be moved from common to shared because the system is responsible for processing all service orders for IXC customers. Actual dollar differences are not known at this time.

Cost Causation

Since the Exact/TUF systems handles service orders, which by definition are a non-recurring item, the system costs associated with Exact/TUF should be passed to the non-recurring team. The primary cost driver is the number of service orders processed.

Mechanized Assignment & Record Keeping (MARK)

System Profile

Process:	Service Fulfillment
Cost Type:	Recurring
Cost Classification:	Shared
Cost Driver(s):	Number of Service Orders

MARK is the automated facility management and record administration system for inside and outside plant. The MARK system consists of MSI (Mark Switch Interface) and MARKSOE (Service Order Entry). MSI delivers recent changes to the switch. MARKSOE captures customer service order information. While the system currently holds all service orders, this will change when NOCV is fully implemented. MARK automatically assigns the outside plant and central office facilities during the initial subscriber contact. MARK automatically provisions POTS service, but will be replaced by AAIS in provisioning all services.

The MARK system is responsible for managing the facilities and assigning new services or changing existing service automatically. It contains address management, facilities management, telephone number management, and switch management. It supports the business and consumer markets. Although MARK does not support carrier markets it does have the capability to indicate to the switch which carrier is used.

Through the interface with the CARE system, service representatives are able to adjust the services provided to a customer while the customer is on the phone.

MARK's functionality is gradually being engineered into other systems. As AAIS is phased in to handle provisioning, MARK will become primarily an inventory system.

Expense Analysis

All costs associated with the MARK system should be moved from common to shared because the system is responsible for provisioning for all services. The gradual phase in of AAIS should have a material effect upon operating the provisioning and inventory system. The changes in the operating costs have not been fully determined. The chart below provides a breakdown by bill type.

Cost Causation

Because the MARK system is responsible for continuously provisioning services and managing inventory for the network it was determined to be a recurring cost. The primary cost driver is the number of service orders processed.

National Order Collection Vehicle (NOCV)

System Profile

Process:	Service Fulfillment
Cost Type:	Non-Recurring
Cost Classification:	Shared
Cost Driver(s):	Number of Service Orders

The NOCV system is used for all Telops and is scheduled to take the place of SOLAR/SORCES and CMSS. It is currently in test mode with scheduled roll-out to be complete in the 2nd quarter of 1998. It automatically provisions certain services through the MARK system when a new order is received or changed. It is used by the business and consumer markets, and carrier markets in a limited capacity.

The NOCV system collects orders through direct contact with the customer to begin new service or to change existing service; through mechanized feeds with BVT to temporarily disconnect service; and through MOG for updating customer accounts.

Expense Analysis

All costs associated with the NOCV system should be moved from common to shared because the system is responsible for processing all service orders for residential and business customers. There are no major changes on the horizon that would drastically effect the cost of maintaining the system. The difference in 1996 actuals vs. 1997 budget reflect NOCV coming on-line as the primary service order system. The dollars in 1996 were driven by process reengineering efforts to "go live" with NOCV.

Cost Causation

Since the NOCV system handles service orders, which by definition are a non-recurring item, the system costs associated with NOCV should be passed to the non-recurring team. The primary cost driver is the number of service orders processed. The cost of the system should be spread over all wholesale and retail customers requiring service order processing.

Other Carrier Systems (OCS)

System Profile

Process: Billing and Collection
Cost Type: Recurring
Cost Classification: Shared
Cost Driver(s): Number of Billing Lines

OCS is a suite of systems which handles the settlement with the interexchange carriers (IXC) for the Billing & Collections services GTE provides. It also supports carrier settlement and ancillary billing. JRCS is the system which performs this function for AT&T only. OCSS is used for all the other customers.

The system determines if there were any billing errors or uncollectables which the IXC is responsible for based on the contract agreement between the two parties.

Expense Analysis

All costs associated with the OCS system should be moved from common to shared because the system is used only for settling with IXC's for whom GTE performs the billing and collection functions. There are no major changes on the horizon that would drastically effect the cost of maintaining the system.

Cost Causation

The primary cost driver is the number of billing lines. This system directly affects the billing and collections service offered by Telops. It affects no other UNE or service, and its main function is to reconcile the amount billed by Telops with the actual amount collected from interexchange carriers customers which GTE is responsible for billing and collection. The costs are considered recurring because because all billing functions are repetitive in nature.

Service Office Record & Computer Entry System (SORCES)

System Profile

Process:	Service Fulfillment
Cost Type:	Non-Recurring
Cost Classification:	Shared
Cost Driver(s):	Number of Service Orders

This system is responsible for the collection of orders through direct contact with the customer to begin new service or to change existing service. It will be replaced with the implementation of NOCV. Until NOCV is fully implemented the system will continue to have a major impact on IT/DP expenses.

Expense Analysis

All costs associated with SORCES systems should be moved from common to shared because the system is responsible for processing all service orders for residential and business customers. NOCV is scheduled to replace SORCES in 1998. Actual dollar differences are not known at this time.

Cost Causation

Since the SORCES systems handles service orders, which by definition are a non-recurring item, the system costs associated with SORCES should be passed to the non-recurring team. The primary cost driver is the number of service orders processed.

Subscription Services (SS)

System Profile

Process:	Service Fulfillment
Cost Type:	Non-Recurring
Cost Classification:	Shared
Cost Driver(s):	Number of PIC Orders Trouble tickets processed

The SS system is used for business and consumer markets to accept PIC orders and changes from customers for long distance selections only. The PIC orders come directly from the IXC or the business office where the customers request a change of service. The SS system receives PIC orders from ACG and EB and forwards PIC instructions to the switch via MARK.

Expense Analysis

All costs associated with the SS system should be moved from common to shared because this system supports all consumer and business PIC change requests in GTE's service area. There are no major changes on the horizon that would drastically effect the cost of maintaining the system.

Cost Causation

This system is only used for communicating PIC orders via MARK to the switch after a change has been made. All IXC's using either ACG or EB should be responsible for bearing the costs associated with maintaining SS. The primary cost driver is the number of PIC orders processed. All costs associated with SS are non-recurring because a PIC order is no different than a service order which is considered non-recurring.

Trouble Administration System (TAS)

System Profile

Process:	Service Assurance
Cost Type:	Recurring
Cost Classification:	Shared
Cost Driver(s):	Number of Trouble Tickets

Automates the creation and flow of Trouble Reports (for Telnos and circuits) through closure. Avoids duplication of Trouble Reports and provides billing information. Provides supervisor "queue" functions enabling tracking of individual and DAC/Care Center volume.

The system is used to report and track customer and company detected trouble reports. TAS provides on-line retrieval of open and history reports, as well as the ability to create, route, and close open trouble reports.

Expense Analysis

All costs associated with the TAS system should be moved from common to shared because the system supports all consumer and business trouble tickets. There are no major changes on the horizon that would drastically effect the cost of maintaining the system.

Cost Causation

The primary cost driver is trouble tickets processed. Because of this R&M function, it was also handed to the R&M team to be distributed accordingly. All R&M costs are considered to be recurring.

Treatment Processor (TP)

System Profile

Process:	Billing and Collection
Cost Type:	Recurring
Cost Classification:	Shared
Cost Driver(s):	Number of Billing Lines

TP looks at the accounts receivable and balances against the necessary parameters and generates a notice to the customer. If there is no response within 60 days, it gets written off. It is used for all accounts which are billed by CBSS. The TP monitors each account for a temporary or permanent disconnect, and if the bill is then paid it allows a reconnect.

Expense Analysis

All costs associated with the Treatment Processor system should be moved from common to shared because the system supports any toll error messages from residential and business customers. There are no major changes on the horizon that would drastically effect the cost of maintaining the system.

Cost Causation

This system cost are recurring because it handles the treatment and reconciliation to accounts receivable for bills generated by CBSS. Therefore, the cost of operating TP should be attributed to the same customer base as CBSS.

Usage Measurement System (UMS)

System Profile

Process:	Billing and Collection
Cost Type:	Recurring
Cost Classification:	Shared
Cost Driver(s):	Number of Billing Lines

UMS receives usage information from the data collector at the switch. Each month UMS transforms approximately 5 billion records of the usage information into usable information for CBSS and CABS to create bills. More than 99% of all the usage for any service or UNE which is billed for by CBSS or CABS passes through UMS and uses it to transform the data.

Expense Analysis

All costs associated with the UMS system should be moved from common to shared because the system manages usage data from the switch to the billing systems. There are no major changes on the horizon that would drastically effect the cost of maintaining the system.

Cost Causation

The primary cost driver is the number of billing lines. Since the system is used by GTE to track usage for all customers, all of these groups should be responsible for covering the cost of the system. All billing costs are considered to be recurring in nature.



Sales, Marketing and Advertising (SMA) Analysis
(SMA, Regulated, Recurring Expenses)
State of Florida

FLORIDA RATE FILING
Sales, Marketing and Advertising (S/M/A) Analysis
(S/M/A, Regulated, Recurring, Florida Expenses)

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FLORIDA RATE FILING
Sales, Marketing, and Advertising (S/M/A) Analysis
(S/M/A, Regulated, Recurring, Florida Expenses)

Executive Summary

The purpose of this study is to determine the Total Service Long Run Incremental Cost (TSLRIC) and the Total Element Long Run Incremental Costs (TELRIC) for Sales, Marketing and Advertising (S/M/A) expenses for regulated products and services, specifically associated to the State of Florida, that are recurring in nature.

The approach used is outlined below:

- Obtained the 1997 approved budget (August outlook) for all of Domestic Telephone Operations for the Carrier, Consumer and Business markets. This information included account information by budget line item.
- We eliminated IT/DP (internal telephone and data processing) and software costs defined as GTE account codes 612411 (Computer Services Expense – Customer Billing), 672410 (IM Planning and Administration), 621210 (Digital Electronic Switching Expense), and 672810 (Common General Administrative Services). These costs were eliminated as they are being studied independently.

Annual Approved View Dollars
- IT/DP and Software Dollars
Non IT/DP and Software Dollars

Florida

- We obtained GTE's jurisdictional reports and located the Florida jurisdiction percentage by budget center.
- Based on interviews and surveys with appropriate client personnel, estimates of the Florida jurisdictional percentages were determined.
- If the percentage varied materially (+/- 5%) from GTE's jurisdictional percentages, a jurisdictional override percentage, developed through interviews, was inserted into the calculations. If there was no material variation, GTE's jurisdictional percentage was used.
- The total Florida dollars by budget center was then calculated as:
 - Jurisdictional percentage **times** total non-IT/DP costs

Florida Dollars = Florida Jurisdictional Percentage x
Total Non IT/DP and Software Dollars

FLORIDA RATE FILING
Sales, Marketing, and Advertising (S/M/A) Analysis
(S/M/A, Regulated, Recurring, Florida Expenses)

Executive Summary

Regulated

- We obtained GTE's Cost Allocation Manual (CAM) reports and determined the regulated percentages for each account analyzed. The CAM report defines, by account code, the percentage of regulated and non-regulated products. For the purpose of this study, non-regulated products and services include:
 - Customer premise equipment
 - Interstate long distance/access (regulated by FCC)
 - Wireless services, etc.
- Based on interviews and surveys with appropriate client personnel, estimates of the regulated intrastate percentages were determined. For the purpose of this study, regulated interstate activities were excluded.
- If the percentage varied materially (+/- 5%) from GTE's CAM percentages, a regulated override percentage, developed through interviews, was inserted into the calculations. If there was no material variation, GTE's CAM percentages were used.
- The total Regulated dollars by budget center was then calculated as:
 - CAM (regulated) percentage **times** jurisdictional percentage **times** total non IT/DP and software dollars

Florida CAM Regulated Dollars = CAM Assignable Regulated Percentage x
Florida Jurisdictional Percentage x Total Non IT/DP and Software Dollars

Sales, Marketing and Advertising

- We then calculated the S/M/A percentage (GTE account codes 6611xx(Marketing), 6612xx (Sales), 6613xx (Advertising)) of non-IT/DP expenses.

S/M/A Percentage = S/M/A expenses / Total expenses less IT/DP and Software

- Based on interviews and surveys with appropriate client personnel, estimates of the S/M/A percentages were determined.
- If the percentage varied materially (+/- 5%) from the percentage calculated based on GTE's numbers, an S/M/A override percentage, developed through interviews, was inserted into the calculations. If there was no material variation, the calculated S/M/A percentage was used.

FLORIDA RATE FILING
Sales, Marketing, and Advertising (S/M/A) Analysis
(S/M/A, Regulated, Recurring, Florida Expenses)

Executive Summary

- The total S/M/A dollars by budget center was then calculated as the S/M/A percentage times total non-IT/DP costs.

Assignable S/M/A Dollars = S/M/A Percentage x CAM Assignable Regulated Percentage x Florida Jurisdictional Percentage x Total Non-IT/DP and Software Dollars

Recurring/Non-Recurring

- Based on interviews and surveys with appropriate client personnel, estimates of the non-recurring percentages were determined. For the purpose of this study, non-recurring activities included:
 - Post-sales activities
- The total S/M/A-Regulated-Florida-Recurring dollars by budget center was then calculated as:
 - S/M/A percentage times total non-IT/DP costs times regulated percentage times jurisdictional percentage (Florida) times (1 minus the non-recurring percentage)

S/M/A Regulated Florida Recurring Dollars = 1 minus the Non-recurring Percentage x S/M/A Percentage x CAM Assignable Regulated Percentage x Florida Jurisdictional Percentage x Total Non-IT/DP and Software Dollars

LRIC (Forward-looking) Adjustment

- Percentage adjustments were made to reflect any forward-looking insight that the subject matter experts might have.
- The total LRIC-based S/M/A-Regulated-Florida-Recurring dollars by budget center was then calculated as:
 - S/M/A percentage times total non-IT/DP costs times regulated percentage times jurisdictional percentage (Florida) times (1-non-recurring percentage) times LRIC adjustment percentage.

Adjusted S/M/A Regulated Florida Dollars = LRIC adjustment x 1 minus the Non-recurring Percentage x S/M/A Percentage x CAM Assignable Regulated Percentage x Florida Jurisdictional Percentage x Total Non-IT/DP and Software Dollars

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FLORIDA RATE FILING
Sales, Marketing, and Advertising (S/M/A) Analysis
(S/M/A, Regulated, Recurring, Florida Expenses)

Executive Summary

In addition to these activities, we discussed with GTE's subject matter experts the services and/or elements that these S/M/A activities covered. If any services or elements were identifiable, they were noted. It was determined that even though some activities were generally related to certain services elements, these expenses for the most part, based on TSLRIC and TELRIC principles, could only be pushed to a "shared" level associated with a "family" of services. It was at this shared level that the costs were put into the Incremental Cost Model.

For a detailed review of the work performed and final numbers for each area, see the documentation provided.

In the documentation note that tickmark explanations use the following numbering sequence:

The first character refers to the particular market segment; Business, Carrier and Consumer are labeled P, V and D respectively.

The second character refers to the override column in which it is placed. Jurisdiction override tickmarks are labeled with a 1, Regulated override tickmarks are labeled with a 2, S/M/A override tickmarks are labeled with a 3, Non-recurring tickmarks are labeled with a 4, and LRIC tickmarks are labeled with a 5.

The third and sometimes fourth characters are simply placeholders with only a sequential reference that begins with A and can lead up to ZZ.

FLORIDA RATE FILING
Sales, Marketing and Advertising Expense Summary

ALL MARKETS

Service	Dollars per Service			Revenue per Service	% of Expense Total		
	Sales	Marketing	Advertising		Sales	Marketing	Advertising
Basic Exchange Service - Consumer							
Basic Exchange Service - EAS-Consumer							
Basic Exchange Service - ISDN/CentraNet/Business							
Basic Exchange Service - EAS-Business							
Basic Exchange Measured Service - Business							
Message Toll Service/Zone Usage Measurement Service							
Custom Calling/CLASS Service							
Intrastate Special Service							
Intrastate Switched Service							
Rotary Service							
Other							
Total							
Switched/Special Access Subtotal							

REDACTED

BUSINESS MARKETS

Percentage Allocation for Sales, Marketing and Advertising

Account	Percentage	Tickmark	BUSINESS ADJUSTED S/M/A REG CA DOLLARS	ADVERTISING ADJUSTED S/M/A REG CA DOLLARS
		B		
Sales 6612		A		
Marketing 6611		A		
Advertising 6613		A		
Total				

Services

FY '97 Rev
In 000s

Percentage of Rev

Sales

Marketing

Advertising

Basic Exchange Service - Consumer

Basic Exchange Service - EAS-Consumer

Basic Exchange Service - ISDN/CentraNet/Business

Basic Exchange Service - EAS-Business

Basic Exchange Measured Service - Business

Message Toll Service/Zone Usage Measurement Service

Custom Calling/CLASS Service

Intrastate Special Service

Intrastate Switched Service

Rotary Service

Other

Totals

REDACTED

Tickmark Explanations

A. These percentages were derived by taking the total dollar amount for each account (i.e. 6611, 6612, 6613) divided by the total amount of Sales, Marketing and Advertising dollars (i.e. 6611/(6611+6612+6613)).

B. This number comes from the Business Spreadsheet and is the Sales, Marketing and Advertising, Regulated, Recurring, Florida Dollar amount.

C. Some percentages were based upon estimates using our knowledge of the areas under study.

D. Advertising moved from Business to Consumer and Carrier to reflect all advertising activities in the Business Budget.

FLORIDA RATE FILING
Sales, Marketing and Advertising Expenses

CARRIER MARKETS

Percentage Allocation for Sales, Marketing and Advertising

Account	Percentage	Tickmark	CARRIER ADJUSTED S/M/A REG CA DOLLARS	ADVERTISING ADJUSTED S/M/A REG CA DOLLARS
		B		
Sales 6612		A		
Marketing 6611		A		
Advertising 6613		A	-	
Total			=	

Services

FY '97 Rev
In 000s

Percentage of Rev

Sales Marketing Advertising

Basic Exchange Service - Consumer

Basic Exchange Service - EAS-Consumer

Basic Exchange Service - ISDN/CentraNet/Business

Basic Exchange Service - EAS-Business

Basic Exchange Measured Service - Business

Message Toll Service/Zone Usage Measurement Service

Custom Calling/CLASS Service

Intrastate Special Service

Intrastate Switched Service

Rotary Service

Other

Totals

REDACTED

Tickmark Explanations

A These percentages were derived by taking the total dollar amount for each account (i.e. 6611, 6612, 6613) divided by the total amount of Sales, Marketing and Advertising dollars (i.e. 6611/(6611+6612+6613)).

B This number comes from the Carrier Spreadsheet and is the Sales, Marketing and Advertising, Regulated, Recurring, Florida Dollar amount.

C Some percentages were based upon estimates using our knowledge of the areas under study.

D Advertising moved from Business to Consumer and Carrier to reflect all advertising activities in the Business Budget.

FLORIDA RATE FILING
Sales, Marketing and Advertising Expenses

CONSUMER MARKETS

Percentage Allocation for Sales, Marketing and Advertising

Account	Percentage	Tickmark	CONSUMER ADJUSTED S/M/A REG CA DOLLARS	ADVERTISING ADJUSTED S/M/A REG CA DOLLARS
		B		
Sales 6612		A		
Marketing 6611		A		
Advertising 6613		A		
Total				

Services	FY '97 Rev in 000s	Percentage of Rev	Sales	Marketing	Advertising
Basic Exchange Service - Consumer					
Basic Exchange Service - EAS-Consumer					
Basic Exchange Service - ISDN/CentraNet/Business					
Basic Exchange Service - EAS-Business					
Basic Exchange Measured Service - Business					
Message Toll Service/Zone Usage Measurement Service					
Custom Calling/CLASS Service					
Intrastate Special Service					
Intrastate Switched Service					
Rotary Service					
Other					
Totals					

REDACTED

Tickmark Explanations

- A. These percentages were derived by taking the total dollar amount for each account (i.e. 6611, 6612, 6613) divided by the total amount of Sales, Marketing and Advertising dollars (i.e. 6611/(6611+6612+6613)).
- B. This number comes from the Consumer Spreadsheet and is the Sales, Marketing and Advertising, Regulated, Recurring, Florida Dollar amount.
- C. Some percentages were based upon estimates using our knowledge of the areas under study.
- D. Advertising moved from Business to Consumer and Carrier to reflect all advertising activities in the Business Budget.

FLORIDA RATE FILING
Sales, Marketing and Advertising (S/M/A) Analysis
(S/M/A, Regulated, Recurring, Florida Expenses)
BUSINESS MARKETS

Market Summary

We have analyzed the Business Segment of GTE, specifically focusing on Sales, Marketing and Advertising expenses (S/M/A expenses) that are Regulated, Recurring, and Florida related for fiscal year 1997. We estimate that this number is _____ and is based upon an analysis of the August 1997 Annual Approved View budget. This figure has been adjusted for the forward-looking nature of this effort, where appropriate, and is a good basis for an ongoing Business Segment, S/M/A LRIC-based expense estimate.

In our analysis of the Business Segment we have determined that these S/M/A expenses are "shared costs" across the following "family" of services:

Basic Exchange Services
ISDN Service
CentraNet
Message Toll Service
Custom Calling/CLASS Service
Intrastate Special Access
Intrastate Switched Access
Rotary Service

REDACTED

Note:

- Listed above are the services on which GTE actively spends S/M/A dollars. While the Business Segment may provide additional services, GTE does not actively sell, market or advertise them.
- All Advertising expenses for Consumer and Carrier are included in the Business market segment.
- Forward-looking adjustments were made based on discussions with GTE personnel on what impact competition might have on their budget center.
- We have eliminated activities associated with GTE's interaction with CLECs, if any.

FLORIDA RATE FILING
Sales, Marketing and Advertising (S/M/A) Analysis
(S/M/A, Regulated, Recurring, Florida Expenses)
BUSINESS MARKETS

Organizational Description

ABAM Development:

ABAM Development (Associate Business Account Manager) is essentially a recruiting department whose responsibility is to develop college graduates for sales positions within GTE. The training program lasts for six months and covers: telecommunications and data communications, competitive selling and positioning, account management, territory management, etc.

The basic functions encompassed with this position replicate those of an experienced Business Account Managers (BAMs): follow-up/implementation, sales cycle (pre-sales through closing), meetings, training and administrative duties.

Business Sales Center:

Business Sales Centers (BSC) are inbound call centers specifically for the small business customer. There is a total of eight BSCs throughout the United States including: Denton, Everett, Fort Wayne, Hawaii, Huntington Beach, Marion, Rancho Cucamonga and Tampa. These centers handle on-line sales, on-line billing and order entry service.

Business Operations and Billing Support:

Business Operations and Billing Support is a division responsible for supporting business billing as well as collections. This department performs the same basic functions of the consumer billing and support department. Additionally, this function was deemed non-S/M/A related and therefore will not be reviewed further at this time.

Product Management:

Product Management is divided into five key areas: Business Data Products and Services, Business Voice Products and Services, Complex Systems, Business Market Strategy and Business Sales Compensation.

Specifically, Product Management (PM) is responsible for new price planning, new product introductions, product promotions and the basic planning coordination between departments. PM also works on defining customer segmentation and determining whether or not specific products will be successful.

FLORIDA RATE FILING
Sales, Marketing and Advertising (S/M/A) Analysis
(S/M/A, Regulated, Recurring, Florida Expenses)
BUSINESS MARKETS

Organizational Description

Product Marketing:

The primary function of Product Marketing is to act as the communication liaisons for GTE. It is the responsibility of Product Marketing to plan and coordinate corporate advertising and direct marketing efforts for all business units (business, consumer, carrier, etc.). Product Marketing deals primarily with Product Management in coordinating new product introductions and specific product promotions as well as miscellaneous efforts. Additionally, this department works closely with GTE's advertising agencies (e.g. target definition, brand awareness studies, etc.).

Marketing Services:

Marketing Services (MS) spends the majority of its time investigating and identifying costs of services provided, supporting Product Management and responding to regulatory issues. They also deal with pricing and tariffs as well as forecasting and modeling. MS is responsible for setting all prices for new and existing products across all product lines and markets (business, consumer and carrier).

National Account Management:

National Account Management (NAM) services national clients such as American Airlines. There are three categories in NAM: Premium Contact Center, Technology Solutions Center, and Federal Government Accounts. It is the responsibility of the NAM representative to service the account within his/her territory. For example, Bank of America is a California based account and is thus serviced by a local NAM representative. If another account, such as American Airlines, has a "hub" in California, it is the responsibility of the local representative to service this branch of the account.

New Programs:

The New Programs department is a sales group that calls on business customers that might be interested in a single point of contact for multiple products and services.

Premium Contact Center:

The Premium Contact Center is a call center that is the sole point of contact for all National Accounts. There is only one Premium Contact Center in existence. Employees of the Premium Contact Center spend a significant amount of time on customer contact/follow-up, inbound calls (service request/up-selling), order entry, billing inquiries and training.

FLORIDA RATE FILING
Sales, Marketing and Advertising (S/M/A) Analysis
(S/M/A, Regulated, Recurring, Florida Expenses)
BUSINESS MARKETS

Organizational Description

Technology Solutions Center:

The Technology Solutions Center (TSC) was part of the customer support unit until 1996 when it was placed under the National Accounts umbrella. Therefore, this department services high-end customers on a national basis. The TSC gives the customer the opportunity to test applications while shopping before actually purchasing. Additionally, the TSCs are dedicated to generating revenue via new customers as well as existing ones.

There are eight TSC locations: Everett, Thousand Oaks, Norwalk, Honolulu, D/FW Airport, Fort Wayne, Research Triangle Park and Tampa.

The Technology Solutions Center spends the majority of its time on sales presentations, visit preparation (information gathering, video compilations, etc.), internal upgrades to technology, meetings with vendors and sales support staff as well as administrative/training activities.

Branch Operations-Tampa

Unlike many other Branch operations, the Tampa Florida Branch does not share resources (Sales Reps, Customer Service Advisors (CSA), Project Managers, etc.) among other states, nor do they receive resources (Sales Reps, CSAs, Project Managers, etc.) from other states. All individuals located in the Tampa Branch are completely focused on the state of Florida. The sales force is divided into 4 areas: Tampa/Lakeland, Tampa, St. Petersburg, and St. Petersburg/Sarasota. Within each of these four areas, there is a complete spectrum of sales representatives who cover all sizes of business customers. Each of the four areas has an industry specialization. Sales representatives who maintain the larger customer accounts (SAMs and AMs) will focus on a specific type of industry, Healthcare for instance. However, these sales representatives maintain all types of customers/industries within their respective regions/territories.

Business Sales Center:

Business Sales Centers (BSC) are inbound call centers specifically for small business customers. There is a total of eight BSCs throughout the U.S. The state of Florida is handled through the Tampa BSC. The Tampa BSC is solely responsible for the state of Florida.

Branch Contact Center:

The Branch Contact Center (BCC) is an inbound call center designed to handle business customers needs. Business customers contact the BCC for such activities such as move, add, and change, assistance on billing inquiries and other general inquiries. BCCs are also responsible for

FLORIDA RATE FILING
Sales, Marketing and Advertising (S/M/A) Analysis
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BUSINESS MARKETS

Organizational Description

the order entry process once a field sales representative consummates a sale. The Tampa BCC is solely responsible for operations in Florida.

The Tampa BCC performs the same basic activities as found in the other BCCs: off-line (Order Entry), on-line (Inbound Calls), administrative, training, and order status.

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BUSINESS MARKETS

Interview Notes

Budget Center P000

Business Markets interview data
Interview with a Business Analyst

REDACTED

From the interview with a Business Analyst, this budget center is the president of business markets discretionary fund. This budget center has a large negative balance for non-IT/DP software dollars. This negative balance relates to funds that were used from this budget center. These funds were used to support Small Business activities and will be analyzed in those small business budget centers. The remaining 5% of the budget centers funds, are for supporting the activities of the president of business markets, his executive officers and their staff. Because of the multiple activities that the president of business markets and his staff support, a regulated, S/M/A, non-recurring percentage was not identified.

Budget Center P001

ABAM Development interview data
Interview with the Manager - Recruitment

Associate Business Account Manager (ABAM) development is essentially a recruiting department responsible for developing college graduates for sales positions within GTE. The training program lasts for six months and covers: telecommunications and data communications, competitive selling and positioning, account management, territory management, etc.

The basic functions encompassed with this position replicate those of an experienced BAM:

- 40% Follow-up/implementation
- 25% Sales cycle (set-up through closing)
- 20% Meetings/Training
- 15% Administrative

From our interview, it was identified that 50% of this budget center's activities are associated with regulated products and services while the remaining 50% of activities are associated with products and services that are non-regulated. 100% of the activities associated with this budget center are related to Sales, Marketing, and Advertising (S/M/A) activity. 40% of the budget center's activities are classified as non-recurring.

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Sales, Marketing and Advertising (S/M/A) Analysis
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BUSINESS MARKETS

Interview Notes

Budget Center P004

Professional Recruitment interview data
Interview with a Business Analyst

From our interview with a Business Analyst, this budget center is primarily focused on professional recruitment, including efforts to recruit personnel for various levels of branch job positions. The budget center's activities were determined to be 0% S/M/A related and was not analyzed any further at this time.

Budget Center P005

New Programs interview data
Interview with the Regional Sales Manager -Direct Sales

The New Programs department is a sales group that calls on business customers that might be interested in a single point of contact for multiple products and services.

Activities and their associated time are as follows:

50% Selling/Preparation
25% Troubleshooting
15% Follow-up/Implementation
10% Training (internal and external)

From our interview, New Programs is estimated to deal with regulated products/services 10% of the time. The remainder is spent trying to sell long distance, cellular, paging and Internet services. The S/M/A percentage for this budget center was determined to be 100%, and 40% of the activities are classified as non-recurring.

Note: The P005 budget center is 100% Florida related with no presence in any other state.

Budget Center P006

New Projects interview data
Interview with a Business Analyst
Interview with a Senior Administrative Business Analyst

The funds in the New Projects budget center are to cover unexpected 1996 advertising costs. They were not accounted for in 1996 and this account should not exist in 1998 because all 1997 advertising expenses should be accounted for. From speaking with a Business Analyst, this budget center will not exist in next year's budget.

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Sales, Marketing and Advertising (S/M/A) Analysis
(S/M/A, Regulated, Recurring, Florida Expenses)
BUSINESS MARKETS

Interview Notes

Since this budget center supported S/M/A activities (advertising), a S/M/A percentage of 100% was applied. Also, since the funds were used for the support of advertising and associated activities, it was determined that the activities associated with this budget center are 0% non-recurring.

Budget Center P010, P011, P012, P013,

Business Markets – DP/Systems interview data

Interview with a Business Analyst

From our interview with a Business Analyst, these budget centers are primarily for supporting GTE's system development and maintenance. These budget centers also include any contractors hired for system repair and maintenance. Since these budget centers are systems focused, they were determined to have 0% S/M/A activities and were not analyzed any further at this time.

Budget Center P110

Market Strategy -Director of Market Strategy interview data

Interview with the Director of Market Strategy

This budget center includes market research and strategic direction planning/activities. These activities are 100% S/M/A related. Since this group is focused on customer segments and the industry as a whole rather than on individual products and services, a regulated/non-regulated percentage was not attainable. It was identified that 0% of all activities associated with this budget center are classified as non-recurring.

Budget Center P120

Voice Product Management interview data

Interview with the Director of Voice Product Management

The activities in this budget center include research, managing finances, pricing, sales support, product customization, promoting products, and managing operations. From our interview, it was determined that approximately 60% of the activities focus on regulated products and services. Furthermore, approximately 90% of the budget center's activities are S/M/A related. All of the budget center's activities are categorized as recurring in nature.

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Sales, Marketing and Advertising (S/M/A) Analysis
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BUSINESS MARKETS

Interview Notes

Budget Center P130

Data Product Management interview data
Director of Data Product Management

The activities in this budget center include research, managing finances, pricing, sales support, product customization, promoting products, and managing operations. Approximately 75% of the activities associated with this budget center are related to regulated products and services. Furthermore, 90% of the activities are S/M/A related. All of the budget center's activities are classified as recurring.

Budget Center P140

Director Technology & Market Development interview data
Interview with the Manager of Vertical Market Applications

The activities in this budget center fall into three main categories, Advanced Intelligent Network Service Creation (AIN), Applications Development, and Technological Pilots/Testing. AIN primarily consists of software development for AIN; this group consists of approximately 7-8 individuals. The Applications Development group provides usable services (hardware, software) to the end user. They are responsible for creating applications and services upon request from Product Management. The Technology Pilots/Testing group, which is the smallest group of the three, works with Product Management to put applications that are developed into use with actual customers to test the applications functionality in order to obtain product and service improvement information from the test subjects.

From our interview, it was identified that approximately 80% of the budget center's activity support regulated products and services. The S/M/A percentage was determined to be 20% since the majority of this budget centers activities are IT/DP associated. The S/M/A percentage of 20% results primarily from the Pilots/Testing group which works with Product Management for the purpose of gathering marketing information from test subjects so they can modify product and service offerings. Of that 20%, the non-recurring percentage is 0%. A LRIC increase of 15% was applied to this budget center because as competition intensifies, it is expected that there will be increased interaction between this department and the CLECs who purchase these products and services from GTE. This group will be responsible for working with CLECs to insure that there is a seamless provision of these new products and services to customers.

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Sales, Marketing and Advertising (S/M/A) Analysis
(S/M/A, Regulated, Recurring, Florida Expenses)
BUSINESS MARKETS

Interview Notes

Budget Center P150

Complex Systems interview data

Interview with the Manager of Project Controls

Interview with the Staff Administrator of Financial Analysis

The activities in this budget center include the review of large contracts between GTE and major clients. The four areas of review include financial viability, technological feasibility, validity of the contract itself, and the overall presentation of the contract to the client. Approximately 50% of the activities relate to regulated products and services. It was determined that 100% of this budget center's activities are S/M/A related and 100% of all activities are classified as non-recurring.

Budget Center P160, P161

Sales Compensation interview data

Interview with the Manager of Business Sales Compensation Administration/Planning

The Business Sales Compensation division of Product Management is solely responsible (100% of the time) for writing, administering, and ruling compensation. The compensation division is primarily focused on the BSC, BCC and Sales Agents.

There are three primary parts that this division is responsible for are:

20% Telephone Sales Service - Non-Regulated

70% Network and Selected Network - Regulated

10% Quality Programs - Regulated

From our discussion, 80% of the activities are for regulated products and services, of which 100% is S/M/A.

Budget Center P201

Database Marketing interview data

Interview with the Director of Demand and Forecasting

From our interview, it was determined that the activities in this budget center are database/system support related. Therefore, a S/M/A percentage of 0% was applied to this budget center because IT/DP activities are not part of this study.

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Sales, Marketing and Advertising (S/M/A) Analysis
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BUSINESS MARKETS

Interview Notes

Budget Center P202, P210, P21C

Marketing Services - Competitive Response interview data
Interview with the Director of Demand and Forecasting

These budget centers are part of the Marketing Services (MS) group. Their primary focus includes competitive response, demand analysis and forecasting.

Budget center P202, Competitive Response, is primarily responsible for

- Price cost model identification
- Updating data in the cost model for additional filings in the same states
- Provides data requests to the PUC
- All rate case analysis
- Reconciliation
- Data coordination

Budget center P210 contains activities related to two main groups Demand Analysis - Customer Usage and Demand Analysis - Customer Lines.

Some of the activities performed by the Demand Analysis – Customer Usage group includes:

- Analysis of Switched minutes of use through the network
- Wholesale/Retail minutes of use analysis
- By-pass analysis

Some of the activities performed by the Demand Analysis – Customer Lines group includes:

- Demand analysis to forecast line pricing as a result of usage growth
- Regional economic analysis
- Capital budgeting
- Growth implications analysis

Budget Center P21C is composed of four groups. Below is a list of the four groups and their primary activities.

- Forecast Systems Group
 - Support for the Demand Customer Usage and Lines groups
 - System support and development related to forecasting
- Demand Analysis Group
 - Customer research
 - Economic impact analysis
 - Policy Advocacy

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Sales, Marketing and Advertising (S/M/A) Analysis
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BUSINESS MARKETS

Interview Notes

- Forecast Planning
 - Rate case coordination
 - Erosion model
 - Demand based planning
 - Competitive analysis
 - Strategic planning
- Economic/Market Assessment
 - External market information analysis
 - Geographic and market and customer segmentation analysis
 - New network product demand analysis

From our interview, it was estimated that the collective activities of these three budget centers are 100% regulated. Approximately 90% of all activities associated with these budget centers are S/M/A because 10% of the total budget center's activities were for IT/DP support. From our interview, it was determined that 100% of all activities associated with these budget centers are recurring in nature.

Budget Center P220, P222, P223, P224, P225, P226, P227, P228, P229, P22C

Marketing Services – Pricing and Tariffs interview data

Interview with the Manager of New Services Pricing and Tariffs

These budget centers are part of the Marketing Services (MS) group. Their primary focus includes pricing and tariffs.

Based on the discussions with Marketing Services personnel, the activities and their approximate time is:

- 40% Investigating and identifying costs of services provided
- 30% Product Management support
- 20% Regulatory issues responses
- 10% Administrative/Training (and training implementation)

The pricing and tariff arm of MS is almost entirely regulated. Additionally, based on the interview, it was determined that 100% of the activities are classified as recurring.

When asked the question related to forward looking changes, it was indicated that the demand for regulatory support will diminish while that of Product Management support will increase due to the competitive environment, thus resulting in a LRIC adjustment of 0%.

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Sales, Marketing and Advertising (S/M/A) Analysis
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BUSINESS MARKETS

Interview Notes

Overall, 100% of the budget center's activities are regulated, of which 100% is S/M/A. 0% of the activities are considered non-recurring.

Budget Center P250 – P290

Product Marketing interview data

Interview with the Director – Advertising

Interview with the Senior Admin. Business Analyst

The primary function of Product Marketing is to act as the communications liaisons for GTE. It is the responsibility of Product Marketing to plan and coordinate corporate advertising and direct marketing efforts for all business units (Business, Consumer, Carrier, etc.). Product Marketing deals primarily with Product Management in coordinating new product introductions and specific product promotions as well as other efforts. Additionally, this department works closely with GTE's advertising agencies, not only for communication purposes, but also for advertising research (e.g. target definition, brand awareness studies, etc.).

The budget centers P250 – P290 primarily consist of personnel who supervise and support the advertising budget centers (PMDA – PMSD).

From our interview, it was identified that advertising for GTE was primarily focused on regulated products and services. Therefore, it was determined that the appropriate regulated percentage for budget centers P250 – P290 is 100%. Since the budget center's activities are directly related to advertising (the support and management of advertising activities), the S/M/A percentage was determined to be 100%. 0% of the activities were considered to be non-recurring in nature.

Budget Center P310

Business Contact Operations interview data

Interview with the Acting Director of Business Contact Operations

The activities in this budget center include supporting the BCC, BSC and Branch Sales, by developing practices and procedures for dealing with clients in respect to billing, collections and order entry activities. The budget center's activities encompass both policies and procedures for regulated and non-regulated activities. Since the budget centers activities support those of the BCC, BSC, and Branch Sales, a sampling of BCC, BSC and Branch Sales activities was used to identify appropriate regulated, S/M/A, and non-recurring percentages for this budget center. Approximately 75% of the budget centers activities support regulated products and services. 75% of the budget center's activities support S/M/A activities. 65% of the activities were considered non-recurring in nature.

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Sales, Marketing and Advertising (S/M/A) Analysis
(S/M/A, Regulated, Recurring, Florida Expenses)
BUSINESS MARKETS

Interview Notes

Budget Center P320

Desktop Systems Operations interview data
Interview with a Business Analyst

From our interview with a Business Analyst, this budget center is primarily for the development, support and maintenance of GTE's Marketing and Sales systems. Since this budget center is system focused, it was determined to have 0% S/M/A activities and was not analyzed any further at this time.

Budget Center P360P

Business Operations and Billing Support interview data
Interview with the Manager of Billing Operations and Billing Support

Business Operations and Billing Support is a division responsible for Business billing support as well as collections. This department performs the same basic functions as the Consumer billing and support department. Additionally, the billing function was deemed as non-S/M/A and therefore, will not be reviewed any further at this time.

Budget Center P400

National Account Management interview data
Interview with the Manager of National Accounts

National Account Management (NAM) services national sized clients such as American Airlines. There are three areas in NAM: Premium Contact Center, Technology Solutions Center, and Federal Government Accounts. It is the responsibility of the NAM representative to service the account within his/her territory. For example, if a national account has a "hub" in California but is based in Texas, it is the responsibility of the local representative in California to service this branch of the account.

A National Account Manager provided expense detail to provide an insight as to the different types of costs incurred by the local NAM team. Note that NAM sells all UNE/services and the costs are shared along all lines of the NAM business (i.e. both regulated and non-regulated products). National Account Management spends 90% of its time on products/services that are regulated, while it spends only 10% of its time on non-regulated products/services.

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Budget Center P410, P420, P430

National Order Center interview data

Interview with the Manager of National Accounts

Interview with a Sales Manager

The budget center's activities include research, sales proposals, direct customer contact, follow through on a sale, and managing internal and external expectations for national accounts. These budget centers are transitioning from the ILEC to the CLEC, therefore these budget centers were not analyzed any further. An override percentage of 0% was applied in the regulated column to indicate the transition of these budget centers from ILEC to CLEC.

Budget Center P440

Premium Contact Center

Interview with the Section Manager – National Accounts Administrative Support

Interview with the Supervisor – Premium Contact Center Support

The Premium Contact Center (PCC) is a call center that is the sole point of contact for all National Accounts. There is only one Premium Contact Center in existence.

The supervisor indicated that employee's time is consumed by the following activities:

40% Customer Contact/Follow-up

30% Inbound Calls (service request/up-selling)

20% Order Entry

5% Billing Inquiries

5% Training

From our interviews, approximately 65% of the time is spent dealing with regulated products, of which, 95% is S/M/A. 70% of the budget center's activities are classified as non-recurring.

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Interview Notes

Budget Center P450

Technology Solutions Center interview data

Interview with the Director – Business Value Added Products and Services

Interview with the Manager of Technology Solutions Center Support

The Technology Solutions Center (TSC) was part of the customer support unit until 1996 when it was placed under the National Accounts umbrella. This department services high-end customers on a national basis. The TSC gives the customer the opportunity to test applications, while shopping, before actually purchasing. Additionally, the TSCs are dedicated to generating revenue via new customers as well as existing ones.

There are eight TSC locations: Everett, Thousand Oaks, Norwalk, Honolulu, D/FW Airport, Fort Wayne, Research Triangle Park and Tampa.

The Technology Solutions Center spends its time on the following activities:

30% Sales Presentations

25% Visit Preparation (information gathering, video compilations, etc.)

20% Internal upgrades to technology

15% Meetings with vendors and sales support staff

10% Administrative/Training

From the interview, approximately 65% of the time is spent dealing with regulated products, while 35% is spent on non-regulated products, of which, 100% is S/M/A. 0% of the budget center's activities are classified as non-recurring.

Budget Center P502

Small Business Operations interview data

Interview with a Business Analyst

The activities in this budget center include training activities for BSC personnel. The individual BSC accounts should not incur any training costs since all training dollars should be captured in budget center P502. From analyzing BSCs across the nation and identifying that BSCs perform multiple activities (sales, order entry, billing inquiries, business operations, etc) a conservative estimate to reflect activities associated with the BSCs was applied. It was estimated that 55% of the budget center's activities are for training associated with regulated products and services. 65% of the budget center's activities were associated with S/M/A activities and 75% of the budget center's activities are associated with activities that are classified as non-recurring.

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Interview Notes

Budget Center P520

Complementary Sales Staff interview data

Interview with a Business Analyst

Interview with the Manager of Small Business Sales Mkt. Plans

The Complementary Sales group manages the agencies that are authorized to act as agents for selling GTE products and services. Complementary Sales' primary customer focus is small to medium sized Business customers. Names and numbers are provided to Complementary Sales representatives who then proactively contact the consumer to notify/sell them GTE services.

The activities in this budget center include GTE managers who oversee/monitor activities of the authorized sales "agents" and the "agents" themselves. This budget center also includes the monitoring of the complementary sales order entry group. The sales "agents" focus on selling CentraNet, voice mail, long distance, toll free calling, ISDN, and Frame Relay.

From our interview, a conservative estimate of 50% for all activities associated with this budget center as regulated was applied. Since this budget center primarily contains GTE management and Complementary Sales "agents", a S/M/A percentage of 100% was applied. A non-recurring percentage of 0% was applied.

Budget Center P522, P523

Complementary Sales - Order Entry interview data

Interview with a Business Analyst

Interview with the Manager of Small Business Sales Mkt. Plans

The primary activity associated with these budget centers is the entry of orders received via fax from GTE authorized Complementary sales "agents" from around the country, into the order entry system. This order center primarily supports GTE authorized "agents" from states other than California. The activities within this budget center are 100% non-recurring in nature.

Budget Center P530

BSC Support interview data

Interview with a Business Analyst

From our interviews, the BSC Support budget center includes approximately 40 people; it consists primarily of two groups, Analysts and Evaluators. The Analysts are responsible for listening to calls received at the different BSCs and identifying any incorrect communications to BSC customers. Evaluators are also responsible for listening to BSC calls; however, their analysis of BSC calls is for the purpose of evaluating sales representatives activities in relation to

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how they handle an incoming customer call. Also included in this budget center are a small number of management personnel who are responsible for overall Small Business (BSC) activities.

It was determined that the S/M/A activities for this budget center are 100%. All activities in this budget center are classified as recurring.

Budget Center P590

Agent Commissions interview data

Interview with a Business Analyst

Interview with a Staff Administrative Business Analyst

The funds in the budget center are designated to paying commissions to GTE authorized sales agents. The agents focus on selling CentraNet, voice mail, long distance, toll free calling, ISDN, and Frame Relay, and they target small and medium sized businesses. From our interviews, it was estimated that 50% of all commissions are paid to support the sales activities of Regulated products and services. 100% of all activities that this budget center supports are S/M/A. 100% of all activities are classified as recurring in nature.

Budget Center P670-P675

Market Response interview data

Interview with a Consultant - Market Response

Market Response focuses primarily on four core areas. These areas as well as the approximate time percentage spent on each function are listed below:

- 60% Development of large business (involves strategic planning and customer business plans)
- 20% Vertical marketing (involves simply developing vertical marketing plans)
- 5% Analysis (analyze competitive information and develop strategies (in and out-of franchise)
- 15% Market Expansion (includes projects such as regulatory issues, promotions, etc.)

Market Response is primarily Network related with little emphasis placed on CPE

From our interview, 90% of all activities are regulated, of which 90% of Market Responses' activities are S/M/A related. 20% of all activities are classified as non-recurring

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Budget Center PBTL

BTL Inventory interview data

Interview with a Business Analyst

From our interview with a Business Analyst, this budget center is primarily for hardware inventory. Since hardware is classified as non-regulated, the regulated percentage for this budget center is 0%.

Budget Center PMDA - PMDC

Product Marketing interview data

Interview with the Director - Advertising

Interview with a Senior Admin. Business Analyst

The primary function of Product Marketing is to act as the communications liaisons for GTE. It is the responsibility of Product Marketing to plan and coordinate corporate advertising and direct marketing efforts for all business units (Business, Consumer, Carrier, etc.). Product Marketing deals primarily with Product Management in coordinating new product introductions and specific product promotions as well as other miscellaneous efforts. Additionally, this department works closely with GTE's advertising agencies, not only for communication purposes, but also for advertising research (e.g. target definition, brand awareness studies, etc.)

Budget centers PMDA, PMDB, PMDC, PMDD primarily consist of direct advertising expenses (advertising for particular states). The jurisdictional percentage for these budget centers was not provided by GTE. By not identifying a jurisdictional percentage for these budget centers an under statement of true S/M/A expenditures/activities for each individual state would occur. Therefore, by using a sampling of Accounts Payable reports dating from November of 1996 to October 1997, an estimated state jurisdictional percentage was generated for each of the direct budget centers (PMDA - PMDD). If a jurisdictional percentage could not be calculated by using the sampling of Accounts Payable reports, then the jurisdictional percentage provided for other budget centers for that particular state was applied.

Budget centers PMSA, PMSB, PMSC, PMSD primarily consist of shared advertising expenses. Because of the shared nature of these budget centers, a per state percentage identification of advertising expenses was not feasible. Therefore, jurisdictional override percentages were not applied for these budget centers.

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From our interview, it was identified that advertising for GTE was primarily focused on regulated products and services. Since all of these budget centers were associated with advertising activities, it was determined that the appropriate regulated percentage for budget centers PMDA – PMSD is 100%. Since budget centers PMDA – PMSD are advertising accounts (advertising agency fees and associated advertising expenses), the S/M/A percentage was determined to be 100%. 0% of these budget centers activities were considered to be non-recurring in nature.

Budget Center PPF1

Programs - Business interview data

Interview with a Business Analyst

From our interview, this budget center consists of a shared pool of funds that are used for multiple purposes. The funds are applied to both headquarters and individual state activities. Uses for these funds include:

- Various business uses (promotions, research, start-up)
- IT/DP
- Right to Use (Software for central offices)
- Public safety equipment
- Centralized operations (Network operations)
- Maintenance contracts
- National accounts group

Overall from our interview, it was estimated that 65% of these funds are used for supporting activities related to regulated products and services. Since this budget center consists of a shared pool of funds, a S/M/A percentage was not identifiable.

Budget Center PPF2

Programs - E911 interview data

Interview with a Business Analyst

From our interview with a Business Analyst, this budget center included public safety business cases and other activities related to public safety. This budget center is a pool of funds that are used for supporting multiple purposes including:

- Branch office funding for employees activities related to public safety
- Inventory (cost of goods sold) for public safety equipment, these funds are transferred into budget center PBTL
- Product Management

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From our interview with a Business Analyst, this budget center is involved in non-regulated activities (public safety); therefore, the regulated percentage for this budget center is 0%.

Budget Center PPS1

Programs – Data interview data

Interview with a Business Analyst

From our interview with the Business Analyst, these funds are used for Product Management. However, we were unable to identify specific uses of these funds; therefore, there were not any override percentages applied to this budget center.

FLORIDA BRANCH:

Budget Center P511

Business Sales Center interview data

Interview with a General Sales Manager, Business Sales Manager and a Sales Manager

Business Sales Centers (BSC) are inbound call centers specifically for small business customers. There is a total of eight BSCs throughout the U.S. The state of Florida is handled through the Tampa BSC. The Tampa BSC is solely responsible for the state of Florida.

The Tampa BSC is separated into 5 primary groups:

- *Order Entry Off-line* - Representatives, who only enter orders, they do not have any sales roles, pure order entry activities.
- *Sales* - Representatives who man the phones; they have a combination of sales activities and order entry activities.
- *Billing* - Representative who answer/investigate billing issues/questions posed by customers.
- *Business Sales* - Representatives who handle advanced services. Advanced services - characteristically have longer selling cycles, as a result of contract issues, etc.
- *Business Operations* - These individuals manage the call center.

For the purpose of identifying expenses that are S/M/A, Regulated and Recurring, the primary focus of our interviews fell into two classifications of employees: Sales and Business Sales employees.

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BSC Sales group's activities, as well as time spent on each, are listed below:

- 8% Sales (processing customers orders who know what service they want)
- 10% Sales (customer has idea of service needed, but some consulting/selling is needed by the BSC representative)
- 2% Sales (pure sales/consulting, customer did not know of service prior to the call into the BSC)
- 30% Post sales - Implementation (pending order inquiry)
- 40% Post Implementation (MAC, customer service)
- 5% Training (excluding new hire training)
- 5% Administrative (E-mail, internal reporting, etc.)

BSC Business Sales group's activities, as well as time spent on each, are listed below:

- 20% Sales
- 40% Post sales - Implementation (pending order inquiry, installation)
- 15% Post Implementation (MAC, customer service)
- 5% Training (excluding new hire training)
- 20% Administrative (E-mail, internal reporting, etc.)

From our interviews, 100% of the BSC employee's time is focused on supporting the state of Florida. Additionally, 35% of the Sales group's time is spent on regulated products, 60% is spent on sales, marketing and/or advertising products/services, and 20% of these activities are recurring.

The Business Sales group spends 75% of its time spent on regulated products, 85% is spent on sales, marketing and/or advertising products/services, and 45% of these activities are recurring.

From our discussion with various BSC personnel, a Long Run Incremental Cost (LRIC) factor of a 25% increase was established for this budget center. This number is a result of the belief that the BSC will have to take a more proactive sales approach, contacting customers rather than waiting until customers contact them with a service demand in order to maintain their current installed base in a more competitive environment. Also, it is expected that more on-line customer contact time will be required to meet the increased levels of customer service as competition intensifies.

From our collective interviews and calculations for this budget center, it was determined that the overall Jurisdictional percentage for the state of Florida is 100%. Additionally 45% of the budget center's collective efforts are spent on regulated products and services, of which 65% is focused on sales, marketing, and /or advertising products and services. 75% of the activities are classified as non-recurring. The overall budget center LRIC adjustment was a 25% increase.

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Interview Notes

Budget Center P623

Branch Contact Center interview data

Interview with the Section Manager

The Branch Contact Center (BCC) is an inbound call center designed to handle business customers needs. Business customers contact the BCC for such activities such as move, add, and change, assistance on billing inquiries and other general inquiries. BCCs are also responsible for the order entry process once a field sales representative consummates a sale. The Tampa BCC is solely responsible for operations in Florida.

The Tampa BCC can be categorized into two groups: Order Entry and Customer Contact. The Order Entry group is primarily concerned with entering regulated product and services into the Order Entry system. The Customer Contact group is the interface with the customer. They accept the customer's order, up-sell the customer and generate the order, and then the Order Entry group inputs the order into the order entry system.

The Order Entry group's BCC activities, as well as their time spent on each, are listed below:

- 30% Order entry for special services
- 30% Order entry for POTS services
- 10% Expedite orders
- 10% Directory order activities (yellow/white pages)
- 15% Error checking report (analysis, correction)
- 5% Training and Administrative

The Customer Contact group's BCC activities, as well as their time spent on each, are listed below:

- 30% Receive inbound calls from major account customers
- 20% Receive inbound calls from sales people
- 10% Off-line (receive and preparation of sales packages for order entry - not order entry)
- 20% Post Implementation (MAC, billing issues, etc.)
- 5% Treatment of accounts
- 10% Training Administrative
- 5% Deregulated order entry

From our interviews, 100% of the BCC's time is spent on the state of Florida. Additionally, 95% of the BCCs Order Entry group's time as a whole is spent on regulated products of which 100% is spent on sales, marketing and/or advertising products/services. 5% of these activities are recurring.

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The customer contact group at the BCC spends 85% of their time on regulated products of which 65% is spent on sales, marketing and/or advertising products/services; 30% of these activities are recurring.

From information accumulated during interviews with representatives of both groups, a Long Run Incremental Cost (LRIC) factor was established at 15%. This number is a result of the belief that increased competition will require the BCC to spend more time on the customer contact aspects.

From our collective interviews and calculations for this budget center, it was determined that the Jurisdictional percentage is 100% Florida. Additionally, 90% of the overall budget center's effort are spent on regulated products, of which 80% is spent on sales, marketing and/or advertising products/services. 80% of the budget center's activities are classified as non-recurring. The LRIC adjustment was determined to be 15%.

Budget Center P62A

Field Sales-Tampa Office #1

RSM, SAM, AM, BAM and ABSS interview data

This budget center primarily consists of one Regional Sales Representative (RSM), 3 Senior Account Managers (SAMs), one Account Manager (AM), 2 Business Account Managers (BAM) and 3 Assistant Business Sales Support (ABSSs).

RSMs are responsible for all sales force activities in a particular region. The RSM for this region is responsible for sales force activities in the Tampa/Lakeland area. In this instance, the RSM is responsible for managing two budget centers (P62A, P62E) which comprise the Tampa/Lakeland area. This area (budget centers) has a Financial Institutions (banks, etc.) sales emphasis; however, they are not solely limited to Financial Institutional sales. Sales representatives do not maintenance/prospect all Financial Institutional accounts statewide, only those within a close geographical proximity.

SAMs primarily focus their time on large business customers with long selling cycles. Typically, a SAM's sales portfolio will be comprised of approximately 7-15 accounts.

AMs characteristically perform activities that more closely correlate to those of a SAM than a BAM. Florida AMs typically maintain 40-60 accounts.

BAMs focus on small business customers and therefore have approximately 160-180 accounts because of the shorter sales cycle.

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Interview Notes

ABSSs are responsible for back office support for all three types of sales representatives (SAMs, AMs, and BAMs). ABSS primary activities include:

- Package preparation for mailing to the BCC for order entry and processing.
- Follow up customer's orders and customer contact (answering customers questions including help repair questions, move, add, change requests, etc.).

The activities and approximate percent of time performed by SAMs on each activity are:

45% Sales/Pre-sales (forecasting, RFP response, contract negotiations, etc.)

20% Implementation Activities (installment coordination, status of orders)

15% Post Implementation /Customer Service (MAC, customer follow up, attending to installed customers needs)

10% Training

10% Administrative

The activities and approximate percent of time performed by AMs on each activity are:

50% Sales/Pre-sales (forecasting, RFP response, contract negotiations, etc.)

30% Implementation Activities (installment coordination, status of orders)

10% Post Implementation /Customer Service (MAC, customer follow up, attending to installed customers needs)

5% Training

5% Administrative

The activities and approximate percent of time performed by BAMs on each activity are:

45% Sales/Pre-sales (prospecting, sales calls, etc.)

25% Implementation Activities (installment coordination, status of orders)

20% Post Implementation /Customer Service (MAC, customer follow up, attending to installed customers needs)

5% Training

5% Administrative

The ABSS activities include:

40% Pre sales/Sales activities (pricing quotes to customers)

20% Implementation Activities (receive inbound calls for sales orders from customers, BAM, SAM and AM package preparation for mailing to the BCC for order entry entry and processing, check on status of current orders)

30% Post Implementation /Customer Service (MAC, customer follow up, attending to installed customers needs)

5% Training

5% Administrative

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Interview Notes

From our interviews, 100% of this budget centers time is focused on the state of Florida. Additionally, 65% of a SAM's time as a whole is spent on regulated products of which 85% is spent on sales, marketing and/or advertising products and services. 65% of a SAM's activities are classified as recurring.

65% of an AM's time as a whole is spent on regulated products of which 90% is spent on sales, marketing and/or advertising products and services; 65% of AM's activities are classified as recurring.

65% of a BAM's time as a whole is spent on regulated products of which 80% is spent on sales, marketing and/or advertising products and services; 60% is classified as recurring.

ABSS's jurisdictional time is a direct correlation to the sales representatives that they support. For the state of Florida, the majority of sales representative's time/activities are associated with Florida; therefore, the jurisdictional percentage for ABSSs is also 100% Florida. Additionally, 75% of an ABSS's time is spent on regulated products, of which 70% is spent on sales, marketing and/or advertising products and services. 40% is classified as recurring.

From our interviews, an increased LRIC adjustment of 25% for SAMs was determined. This adjustment would allow SAMs to spend more time for strategically planning with customers about their telecommunications needs, and increase the level of customer service necessary to maintain their current installed client base.

Currently, AMs have approximately 40-60 accounts. From our interviews it appears that a more manageable client portfolio would contain 15-25 accounts per AM. Therefore, a conservative LRIC adjustment of 35% was established as necessary to meet increased activities.

BAMs service smaller business accounts, therefore strategic planning is not as much of a factor for BAMs as it is for SAMs and AMs. However, because of the tendency for small business customers to be price sensitive, the customer service aspect is critical. It was determined that a LRIC adjustment of 50% will allow BAMs to meet increased customer service levels brought about through increased competition.

Greater ABSSs support (ABSSs per Sales Representative ratio) will be required. It is expected that as sales representative's activities increase as a direct result of increased competition, ABSSs activities will also increase. Since sales representative's LRIC adjustments are between 25% to 50%, a conservative LRIC adjustment of 20% was used for ABSSs because their activities do support sales representatives; however, it would not be a direct correlation.

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Interview Notes

An overall Long Run Incremental Cost (LRIC) adjustment factor for this budget center was 30%. The GM of Branch Operations felt that as a result of prior budget cut backs, all levels of the sales staff have more accounts than are optimal in the current competitive environment. Besides currently needing personnel, an increase in future personnel will also be required to maintain the current installed base with heightened competition. Also, there will be a need for increased customer service and increased pre-sales activities since the "hit" ratio will probably decrease with increased competition.

From our collective interviews and calculations for this budget center, it was determined that the overall Jurisdictional percentage is 100%. Additionally, 70% of the overall budget center's efforts are spent on regulated products, of which 80% is spent on sales, marketing and/or advertising products/services. 45% of the budget center's activities are classified as non-recurring. The LRIC adjustment for this budget center was determined to be 30%.

Budget Center P62B

Field Sales-Tampa Office #2

RSM, SAM, AM, BAM and ABSS interview data

This budget center primarily consists of one Regional Sales Representative (RSM), 4 Senior Account Managers (SAMs), 2 Account Managers (AMs), 4 Business Account Managers (BAM) and 4 Assistant Business Sales Support (ABSSs).

RSMs are responsible for all sales force activities in a particular region. The RSM for this region is responsible for sales force activities in the Tampa area. This regions (budget centers) industry focus is Medical Institutions (Hospitals, etc.). Sales representatives do not maintenance/prospect all Medical institutions statewide, only those with a close geographical proximity.

From our collective interviews and calculations for this budget center (see Budget Center P62A for SAM, AM, BAM, Regulated, S/M/A and Non-recurring supporting data), it was determined that the Jurisdictional percentage is 100%. Additionally, 70% of the collective budget center's effort are spent on regulated products of which 80% is spent on sales, marketing and/or advertising products/services. 45% of the activities are classified as non-recurring. The LRIC for this budget center was calculated to be 30%.

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Interview Notes

Budget Center P62C

Field Sales-St. Petersburg Office #1

RSM, SAM, AM, BAM and ABSS interview data

This budget center primarily consists of one Regional Sales Representative (RSM), 3 Senior Account Managers (SAMs), 2 Account Managers (AMs), 3 Business Account Managers (BAMs) and 5 Assistant Business Sales Support (ABSSs).

RSMs are responsible for all sales force activities in a particular region. The RSM for this budget center is responsible for sales force activities in the St. Petersburg area. From our interview, this region (budget centers) has a Governmental industry focus. Sales representatives do not maintenance/prospect all Government accounts statewide, only those with a close geographical proximity.

From our collective interviews and calculations for this budget center (see Budget Center P62A for SAM, AM, and BAM, Regulated, S/M/A and Non-recurring supporting data), it was determined that the Jurisdictional percentage is 100%. Additionally, 70% of the overall budget center's efforts are spent on regulated products, of which 80% is spent on sales, marketing and/or advertising products/services. 45% of all activities are classified as non-recurring. The LRIC adjustment for this budget center was determined to be 30%.

Budget Center P62D

Field Sales-St. Petersburg Office #2

RSM, SAM, AM, BAM and ABSS interview data

This budget center primarily consists of one Regional Sales Representative (RSM), 2 Senior Account Managers (SAMs), one Account Manager (AM), 2 Business Account Managers (BAMs) and one Assistant Business Sales Support (ABSSs).

RSMs are responsible for all sales force activities in a particular region. The RSM for this region is responsible for sales force activities in the St. Petersburg/Sarasota area.

From our collective interviews and calculations for this budget center (see Budget Center P62A for SAM, AM, and BAM, Regulated, S/M/A and Non-recurring supporting data), it was determined that the Jurisdictional percentage is 100%. Additionally, 70% of the overall budget center's efforts are spent on regulated products, of which 80% is spent on sales, marketing and/or advertising products and services. 40% of the budget center's activities are classified as non-recurring. The LRIC adjustment was determined to be 35%.

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BUSINESS MARKETS

Interview Notes

Budget Center P62E

Field Sales-Lakeland Sale Office

RSM, SAM, AM, BAM and ABSS interview data

This budget center primarily consists of 2 Senior Account Managers (SAMs), one Account Manager (AM), 2 Business Account Managers (BAMs) and 3 Assistant Business Sales Support (ABSSs).

This budget center is under the responsibility of the RSM in budget center P62A. These two budget centers (P62A and P62E) are focused in the Tampa/Lakeland area. Since this budget center (P62E) is managed by the RSM in budget center P62A, the sales representatives in this budget center also specializes on financial institutional clients (banks, etc.). Sales representatives in this budget center do not maintenance/prospect all Financial institution customers statewide, only those with a close geographical proximity.

From our collective interviews and calculations for this budget center (see Budget Center P62A for SAM, AM, and BAM, Regulated, S/M/A and Non-recurring supporting data), it was determined that the Jurisdictional percentage is 100% Florida. Additionally, 70% of the overall budget center's efforts are spent on regulated products, of which 80% is spent on sales, marketing and/or advertising products and services. 45% of the budget center's activities are classified as non-recurring. The LRIC adjustment was determined to be 30%.

Budget Center P62F

Field Sales - Sarasota

RSM, SAM, AM, BAM and ABSS interview data

This budget center primarily consists of one Senior Account Managers (SAM), one Account Manager (AM), 3 Business Account Managers (BAM) and 2 Assistant Business Sales Support (ABSSs).

This budget center is under the responsibility of the RSM in budget center P62D. These two budget centers (P62D and P62F) focus on the St. Petersburg/Sarasota area.

From our collective interviews and calculations for this budget center (see Budget Center P62A for SAM, AM, and BAM, Regulated, S/M/A and Non-recurring supporting data), it was determined that the Jurisdictional percentage for the state of Florida is 100%. Additionally, 70% of the overall budget center's efforts are spent on regulated products and services, of which 80% is spent on sales, marketing and/or advertising products and services. 45% is classified as non-recurring. The LRIC was determined to be 35%.

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Interview Notes

Budget Center P62J (BICS Engineer)
Budget Center P62K (Data Engineer)
Budget Center P62M (Voice Engineer)

From our understanding of the types of activities that are performed by BICS, Data and Voice Engineers, a large majority of their activities are non-regulated. Therefore, since these Engineers activities are classified as non-regulated, these budget centers will not be review any further at this time.

Budget Center P62L

Sales Engineer - Network

Network Sales Engineer interview data

This budget primarily consists of Network Engineers. This budget center includes 7 Network Sales Engineers, 3 Assistant Sales Engineer Support and one Network Sales Engineering Manager.

The primary function of the Sales Engineering department is to provide technical support for the sales and "close" of projects. While this department is responsible for the technical end of the sale, it deals with creating proposals, conceptual/presentation functions, providing information to the sales team and training account teams.

The time for the Network Sales Engineering department can be categorized as follows:

70% Pre Sales (sales support, proposal development, pricing of solutions for customers)

5% Education (self development, vendor classes, seminars, official training)

10% Post Sales - Implementation aspects

10% Post Implementation (answering existing customers questions from installed customers)

5% Administration (internal reports, weekly schedules)

From our discussions with the Network Sales Engineer Manager of this budget center, a Long Run Incremental Cost (LRIC) adjustment factor was established at 30%. The beliefs were that with increased competition, Network Engineers pre-sales activities would dramatically increase as a result of increased activities by sales personnel. Sales representatives will be required to increase the number of proposals and sales calls in order to maintain the same current installed base, resulting in increased support activities by Network Sales Engineers.

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BUSINESS MARKETS

Interview Notes

From our interviews and calculations, it was determined that for this budget center, the Jurisdictional percentage was 100%. Additionally, 90% of the overall budget center's efforts are spent on regulated products, of which 90% is spent on sales, marketing and/or advertising products and services. 20% of a Network Sales Engineer's activities are classified as non-recurring. The LRIC adjustment was determined to be 30%.

Budget Center P62N

Customer Service Advisor (CSA)

Customer Service Advisor interview data

This budget center primarily consists of 9 CSAs (Customer Service Advisors), one clerk and a Supervisor of Customer Training.

The activities and approximate percent of time performed by the CSAs on each activity are:

50% Training end users on regulated and non-regulated services

20% Database writing

5% Sales calls (meet the client, explain training plan)

5% Implementation (demo at the beginning of the implementation stage)

10% Post Implementation (customer contact, questions)

5% Training (educating ones self)

5% Administrative (internal reports, CSA record cards)

A Long Run Incremental Cost (LRIC) adjustment factor was established at 20% for CSAs. From our interview, the CSA felt that as competition intensified they would become more involved in the front-end sales process. There is also the possibility that if CLECs resell GTE products and services, CSAs could end up contracting their training services out to other CLECs, and provide training to CLEC customers. CSAs are currently at capacity; recently they have had to turn down work because there was no one available.

From our collective interviews and calculations for this budget center, it was determined that the Jurisdictional percentage for the state of Florida is 100%. Additionally, 30% of the budget centers efforts are spent on regulated products, of which 70% is spent on sales, marketing and/or advertising products and services. 85% of all CSA activities are classified as non-recurring. The LRIC adjustment for the budget center was determined to be an increase of 20%.

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Sales, Marketing and Advertising (S/M/A) Analysis
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BUSINESS MARKETS

Interview Notes

Budget Center P62P

Project Proposal Management

Project Management interview data

This budget center primarily consists of 5 Project Managers (PM) and one Manager of Program Management.

The Project Management activities include:

30% Pre-project implementation activities (planning, coordination of departments)

30% Implementation of project

35% Post implementation (follow-up with customers)

5% Training and Administration activities

From our interview, Project Manager's jurisdictional percentage for the state of Florida is 100%. Additionally, 40% of a Project Manager's time is spent on regulated products and services, of which 70% is spent on sales, marketing and/or advertising products and services. 95% of Project Managers activities are classified as non-recurring.

A LRIC adjustment increase of 20% was applied. PMs roles of currently dealing with subcontractor (other carriers such as ATT) and CLECs on joint projects will increase as competition intensifies.

Budget Center P671

Mgr. Market Response - Tampa data

Interview with a Consultant - Market Response

A Jurisdictional percentage for this budget center was not provided by GTE. From our interview and analysis, most branches have one Market Response group. The Market response group associated with that branch primarily focuses their efforts on those states that are incorporated within that branch. From this determination, since the Tampa branch primarily performs activities in Florida, the Tampa Market Response group's jurisdictional percentage was estimated to be 100% for the state of Florida. See Market Response interview data (Budget Center P670 - P675) for additional information.

Miscellaneous:

It was determined that non-recurring costs, non-regulated costs (including wireless), and billing and collection costs should not be considered a part of our study at this time. Specifically, billing and collection costs should not be considered since these activities are not S/M/A related.

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Sales, Marketing and Advertising (S/M/A) Analysis
(S/M/A, Regulated, Recurring, Florida Expenses)
BUSINESS MARKETS

BUDGET CENTER ANALYSIS TICKMARK	BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	ANNUAL APPROVED VIEW DOLLARS	NON INT TEL/ DATA PROC/ SOFTWARE DOLLARS	S/M/A TOTAL DOLLARS	FLORIDA JURISDICTION DISTRIBUTION PERCENTAGE	FLORIDA JURISDICTION OVERRIDE PERCENTAGE	FLORIDA JURISDICTION OVERRIDE TICKMARK	FLORIDA JURISDICTION PERCENTAGE	FLORIDA DOLLARS
	P000	071110	BUSINESS MARKETS								
	P000	072010	BUSINESS MARKETS								
	P001	001210	ADAM DEVELOPMENT								
	P002	003000	SALES ENGINEERING								
	P004	001210	PROFESSIONAL RECRUITMENT								
	P005	001210	NEW PROGRAMS								
	P005	002310	NEW PROGRAMS								
	P005	071110	NEW PROGRAMS								
	P005	072310	NEW PROGRAMS								
	P005	072410	NEW PROGRAMS								
	P005	072010	NEW PROGRAMS								
	P008	072310	NEW PROJECTS								
	P007	003000	NEW VENTURES								
	P010	012400	BUS MKTS DP/SYSTEMS COMMON								
	P011	012411	BUS MKTS DP/SYSTEM PRODUCTS								
	P011	072410	BUS MKTS DP/SYSTEM PRODUCTS								
	P012	012400	BUS MKTS DP/SYSTEM MKT SERVICES								
	P012	072410	BUS MKTS DP/SYSTEM MKT SERVICES								
	P013	012400	BUS MKTS DP/SYSTEM SALES SUPPORT								
	P013	001210	BUS MKTS DP/SYSTEM SALES SUPPORT								
	P013	072410	BUS MKTS DP/SYSTEM SALES SUPPORT								
	P013	012410	BUS MKTS DP/SYSTEM SALES SUPPORT								
	P100	001110	PRODUCT MANAGEMENT-AVP								
	P100	072010	PRODUCT MANAGEMENT-AVP								
	P105	001110	MARKET EXPANSION EAST								
	P105	072010	MARKET EXPANSION EAST								
	P110	001110	DIRECTOR MARKET STRATEGY								
	P110	072310	DIRECTOR MARKET STRATEGY								
	P110	072010	DIRECTOR MARKET STRATEGY								
	P120	001110	DIRECTOR VOICE PRODUCT MGMT								
	P120	072010	DIRECTOR VOICE PRODUCT MGMT								
	P130	012400	DIRECTOR DATA PRODUCT MGMT								
	P130	001110	DIRECTOR DATA PRODUCT MGMT								
	P130	072010	DIRECTOR DATA PRODUCT MGMT								
	P140	012400	DIRECTOR TECHNOLOGY & MKT DEVEL								
	P140	001110	DIRECTOR TECHNOLOGY & MKT DEVEL								
	P140	072010	DIRECTOR TECHNOLOGY & MKT DEVEL								

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Sales, Marketing and Advertising (SMA) Analysis
(SMA, Regulated Recurring Florida Expenses)
BUSINESS MARKETS

BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	CAM REGULATED PERCENTAGE	CAM REGULATED OVERRIDE PERCENTAGE	CAM OVERRIDE TICKMARK	CAM ASSIGNABLE REGULATED PERCENTAGE	FLORIDA CAM REGULATED DOLLARS	SMA PERCENTAGE OF NON ITDP SOFTWARE DOLLARS	SMA OVERRIDE PERCENTAGE	SMA OVERRIDE TICKMARK	ASSIGNABLE SMA PERCENTAGE	ASSIGNABLE SMA DOLLARS
P000	071110	BUSINESS MARKETS										
P000	072010	BUSINESS MARKETS										
P001	001210	ADAM DEVELOPMENT										
P002	003000	SALES ENGINEERING										
P004	001210	PROFESSIONAL RECRUITMENT										
P005	001210	NEW PROGRAMS										
P005	002310	NEW PROGRAMS										
P005	071110	NEW PROGRAMS										
P005	072310	NEW PROGRAMS										
P005	072410	NEW PROGRAMS										
P005	072010	NEW PROGRAMS										
P006	072310	NEW PROJECTS										
P007	003000	NEW VENTURES										
P010	012400	BUS MKTS DP/SYSTEMS COMMON										
P011	012411	BUS MKTS DP/SYSTEM PRODUCTS										
P011	072410	BUS MKTS DP/SYSTEM PRODUCTS										
P012	012400	BUS MKTS DP/SYSTEM MKT SERVICES										
P012	072410	BUS MKTS DP/SYSTEM MKT SERVICES										
P013	012400	BUS MKTS DP/SYSTEM SALES SUPPORT										
P013	001210	BUS MKTS DP/SYSTEM SALES SUPPORT										
P013	072410	BUS MKTS DP/SYSTEM SALES SUPPORT										
P013	012410	BUS MKTS DP/SYSTEM SALES SUPPORT										
P100	001110	PRODUCT MANAGEMENT-AVP										
P100	072010	PRODUCT MANAGEMENT-AVP										
P105	001110	MARKET EXPANSION EAST										
P105	072010	MARKET EXPANSION EAST										
P110	001110	DIRECTOR MARKET STRATEGY										
P110	072310	DIRECTOR MARKET STRATEGY										
P110	072010	DIRECTOR MARKET STRATEGY										
P120	001110	DIRECTOR VOICE PRODUCT MGMT										
P120	072010	DIRECTOR VOICE PRODUCT MGMT										
P130	012400	DIRECTOR DATA PRODUCT MGMT										
P130	001110	DIRECTOR DATA PRODUCT MGMT										
P130	072010	DIRECTOR DATA PRODUCT MGMT										
P140	012400	DIRECTOR TECHNOLOGY & MKT DEVEL										
P140	001110	DIRECTOR TECHNOLOGY & MKT DEVEL										
P140	072010	DIRECTOR TECHNOLOGY & MKT DEVEL										

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FLORIDA FILING
Sales, Marketing and Advertising (SMA) Analysis
(SMA, Regulated, Recurring, Florida Expenses)
BUSINESS MARKETS

BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	NON- RECURRING PERCENTAGE	NON- RECURRING PERCENTAGE TICKMARK	SMA REGULATED FL RECURRING DOLLARS	LONG RUN INCREMENTAL COST ADJUSTMENT	LONG RUN INCREMENTAL COST ADJ TICKMARK	ADJUSTED SMA REQ FL DOLLARS
P000	071110	BUSINESS MARKETS						
P000	072010	BUSINESS MARKETS						
P001	001210	ADAM DEVELOPMENT						
P002	003000	SALES ENGINEERING						
P004	001210	PROFESSIONAL RECRUITING						
P005	001210	NEW PROGRAMS						
P006	002310	NEW PROGRAMS						
P008	071110	NEW PROGRAMS						
P008	072310	NEW PROGRAMS						
P008	072410	NEW PROGRAMS						
P008	072010	NEW PROGRAMS						
P008	072310	NEW PROJECTS						
P007	003000	NEW VENTURES						
P010	012400	BUS MKTS DP/SYSTEMS COM						
P011	012411	BUS MKTS DP/SYSTEM PRODI						
P011	072410	BUS MKTS DP/SYSTEM PRODI						
P012	012400	BUS MKTS DP/SYSTEM MKT SA						
P012	072410	BUS MKTS DP/SYSTEM MKT SA						
P013	012400	BUS MKTS DP/SYSTEM SALES						
P013	001210	BUS MKTS DP/SYSTEM SALES :						
P013	072410	BUS MKTS DP/SYSTEM SALES :						
P013	012410	BUS MKTS DP/SYSTEM SALES :						
P100	001110	PRODUCT MANAGEMENT-AVP						
P100	072010	PRODUCT MANAGEMENT-AVP						
P105	001110	MARKET EXPANSION EAST						
P105	072010	MARKET EXPANSION EAST						
P110	001110	DIRECTOR MARKET STRATEGY						
P110	072310	DIRECTOR MARKET STRATEGY						
P110	072010	DIRECTOR MARKET STRATEGY						
P120	001110	DIRECTOR VOICE PRODUCT MGM						
P120	072010	DIRECTOR VOICE PRODUCT MGM						
P130	012400	DIRECTOR DATA PRODUCT MGMT						
P130	001110	DIRECTOR DATA PRODUCT MGMT						
P130	072010	DIRECTOR DATA PRODUCT MGMT						
P140	012400	DIRECTOR TECHNOLOGY & MKT DA						
P140	001110	DIRECTOR TECHNOLOGY & MKT DA						
P140	072010	DIRECTOR TECHNOLOGY & MKT DA						

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Sales Marketing and Advertising (SMA) Analysis
(SMA, Regulated, Recurring Florida Expenses)
BUSINESS MARKETS

BUDGET CENTER ANALYSIS TICKMARK	BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	ANNUAL APPROVED VIEW DOLLARS	NON INT TEL/ DATA PROJ/ SOFTWARE DOLLARS	SMA TOTAL DOLLARS	FLORIDA JURISDICTION DISTRIBUTION PERCENTAGE	FLORIDA JURISDICTION OVERRIDE PERCENTAGE	FLORIDA JURISDICTION OVERRIDE TICKMARK	FLORIDA JURISDICTION PERCENTAGE	FLORIDA DOLLARS
	P150	001110	DIRECTOR COMPLEX SYSTEMS								
	P150	072010	DIRECTOR COMPLEX SYSTEMS								
	P155	001110	INFORMATION HIGHWAY PROJ								
	P155	072010	INFORMATION HIGHWAY PROJ								
	P156	002330	MC MARKETS SUPPORT								
	P180	001210	SALES COMPENSATION ADMIN								
	P180	072010	SALES COMPENSATION ADMIN								
	P181	001210	SALES COMPENSATION ADMIN								
	P181	072010	SALES COMPENSATION ADMIN								
	P200	001110	MARKETING SERVICES-ASP								
	P200	072010	MARKETING SERVICES-ASP								
	P201	001110	DIR - DATABASE MARKETING								
	P201	072010	DIR - DATABASE MARKETING								
	P202	001110	COMPETITIVE RESPONSE								
	P202	072010	COMPETITIVE RESPONSE								
	P210	001110	DIR - DEMAND ANALYSIS & FOREC								
	P210	072010	DIR - DEMAND ANALYSIS & FOREC								
	P21C	001110	DIR - DEMAND ANALYSIS & FOREC								
	P21C	072010	DIR - DEMAND ANALYSIS & FOREC								
	P220	072210	DIRECTOR PRICING & TARIFFS								
	P220	072010	DIRECTOR PRICING & TARIFFS								
	P222	072210	PRICING/TARIFF SUPPORT								
	P222	072010	PRICING/TARIFF SUPPORT								
	P223	072210	ACCESS PRICING								
	P223	072010	ACCESS PRICING								
	P224	072210	NEW SERVICES PRICING								
	P224	072010	NEW SERVICES PRICING								
	P225	072210	AREA PRICING - NORTH								
	P225	072010	AREA PRICING - NORTH								
	P226	072210	AREA PRICING - CENTRAL								
	P226	072010	AREA PRICING - CENTRAL								
	P227	072210	AREA PRICING - SOUTH								
	P227	072010	AREA PRICING - SOUTH								

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Sales Marketing and Advertising (SMA) Analysis
(SMA Regulated Recurring Florida Expenses)
BUSINESS MARKETS

BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION
P150	001110	DIRECTOR COMPLEX SYSTEMS
P150	072010	DIRECTOR COMPLEX SYSTEMS
P155	001110	INFORMATION HIGHWAY PROJECTS
P155	072010	INFORMATION HIGHWAY PROJECTS
P156	002330	MC MARKETS SUPPORT
P180	001210	SALES COMPENSATION ADMIN/PLANNING
P180	072010	SALES COMPENSATION ADMIN/PLANNING
P181	001210	SALES COMPENSATION ADMINISTRATION
P181	072010	SALES COMPENSATION ADMINISTRATION
P200	001110	MARKETING SERVICES-AVP
P200	072010	MARKETING SERVICES-AVP
P201	001110	DIR - DATABASE MARKETING
P201	072010	DIR - DATABASE MARKETING
P202	001110	COMPETITIVE RESPONSE
P202	072010	COMPETITIVE RESPONSE
P210	001110	DIR - DEMAND ANALYS & FORECASTING
P210	072010	DIR - DEMAND ANALYS & FORECASTING
P21C	001110	DIR - DEMAND ANALYS & FORECASTING CON
P21C	072010	DIR - DEMAND ANALYS & FORECASTING CON
P220	072210	DIRECTOR PRICING & TARIFFS
P220	072010	DIRECTOR PRICING & TARIFFS
P222	072210	PRICING/TARIFF SUPPORT
P222	072010	PRICING/TARIFF SUPPORT
P223	072210	ACCESS PRICING
P223	072010	ACCESS PRICING
P224	072210	NEW SERVICES PRICING
P224	072010	NEW SERVICES PRICING
P225	072210	AREA PRICING - NORTH
P225	072010	AREA PRICING - NORTH
P226	072210	AREA PRICING - CENTRAL
P226	072010	AREA PRICING - CENTRAL
P227	072210	AREA PRICING - SOUTH
P227	072010	AREA PRICING - SOUTH

CAM REGULATED PERCENTAGE	CAM REGULATED OVERRIDE PERCENTAGE	CAM OVERRIDE TICKMARK	CAM ASSIGNABLE REGULATED PERCENTAGE	FLORIDA CAM REGULATED DOLLARS	SMA PERCENTAGE OF NON IT/OP SOFTWARE DOLLARS	SMA OVERRIDE PERCENTAGE	SMA OVERRIDE TICKMARK	ASSIGNABLE SMA PERCENTAGE	ASSIGNABLE SMA DOLLARS
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Sales, Marketing and Advertising (SMA) Analysis
(SMA, Regulated, Recurring Florida Expenses)
BUSINESS MARKETS

BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	NON- RECURRING PERCENTAGE	NON- RECURRING PERCENTAGE TICKMARK	SMA REGULATED FL RECURRING DOLLARS	LONG RUN INCREMENTAL COST ADJUSTMENT	LONG RUN INCREMENTAL COST ADJ TICKMARK	ADJUSTED SMA REG FL DOLLARS
P150	001110	DIRECTOR COMPLEX SYSTE						
P150	072010	DIRECTOR COMPLEX SYSTE						
P150	001110	INFORMATION HIGHWAY PR						
P150	072010	INFORMATION HIGHWAY PR						
P150	002330	NC MARKETS SUPPORT						
P100	001210	SALES COMPENSATION ADM						
P100	072010	SALES COMPENSATION ADM						
P101	001210	SALES COMPENSATION ADM						
P101	072010	SALES COMPENSATION ADM						
P200	001110	MARKETING SERVICES-AVP						
P200	072010	MARKETING SERVICES-AVP						
P201	001110	DIR - DATABASE MARKETING						
P201	072010	DIR - DATABASE MARKETING						
P202	001110	COMPETITIVE RESPONSE						
P202	072010	COMPETITIVE RESPONSE						
P210	001110	DIR - DEMAND ANALYS & FOREC						
P210	072010	DIR - DEMAND ANALYS & FOREC						
P21C	001110	DIR - DEMAND ANALYS & FOREC						
P21C	072010	DIR - DEMAND ANALYS & FOREC						
P220	072210	DIRECTOR PRICING & TARIFFS						
P220	072010	DIRECTOR PRICING & TARIFFS						
P222	072210	PRICING/TARIFF SUPPORT						
P222	072010	PRICING/TARIFF SUPPORT						
P223	072210	ACCESS PRICING						
P223	072010	ACCESS PRICING						
P224	072210	NEW SERVICES PRICING						
P224	072010	NEW SERVICES PRICING						
P225	072210	AREA PRICING - NORTH						
P225	072010	AREA PRICING - NORTH						
P226	072210	AREA PRICING - CENTRAL						
P226	072010	AREA PRICING - CENTRAL						
P227	072210	AREA PRICING - SOUTH						
P227	072010	AREA PRICING - SOUTH						

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Sales, Marketing and Advertising (SMAA) Analysis
(SMAA, Regulated, Recurring, Florida Expenses)
BUSINESS MARKETS

BUDGET CENTER ANALYSIS TICKMARK	BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	ANNUAL APPROVED VIEW DOLLARS	NON INT TEL/ DATA PROC/ SOFTWARE DOLLARS	SMAA TOTAL DOLLARS	FLORIDA JURISDICTION DISTRIBUTION PERCENTAGE	FLORIDA JURISDICTION OVERRIDE PERCENTAGE	FLORIDA JURISDICTION OVERRIDE TICKMARK	FLORIDA JURISDICTION PERCENTAGE	FLORIDA DOLLARS
	P228	872210	AREA PRICING - WEST								
	P228	872810	AREA PRICING - WEST								
	P228	872210	LOCAL COMPETITION ADV								
	P228	872810	LOCAL COMPETITION ADV								
	P22C	872210	DIRECTOR PRICING & TARI								
	P280	881110	PRODUCT & MARKET ANAL								
	P280	872810	PRODUCT & MARKET ANAL								
	P288	881110	PRODUCT MARKETING-APV								
	P288	872810	PRODUCT MARKETING-APV								
	P278	881110	DIRECTOR BUS. PRODUCT P								
	P278	872810	DIRECTOR BUS. PRODUCT P								
	P288	881110	DIRECTOR CONS. PRODUCT								
	P288	872810	DIRECTOR CONS. PRODUCT								
	P288	881110	DIRECTOR MARKETING PRIC								
	P288	872310	DIRECTOR MARKETING PRIC								
	P288	872810	DIRECTOR MARKETING PRIC								
	P300	881210	BUSINESS SALES OPERATION								
	P300	871110	BUSINESS SALES OPERATION								
	P300	872810	BUSINESS SALES OPERATION								
	P310	881210	BUS CONTACT OPERATIONS								
	P320	881210	DIR - DESKTOP SYSTEMS INTI								
	P328	872410	DIR - DESKTOP SYSTEMS INTI								
	P328	872810	DIR - DESKTOP SYSTEMS INTI								
	P328	881210	DIR - PROCESS & QUALITY IMP								
	P380P	882315	BUSINESS OPERATIONS & BILL								
	P380P	872400	BUSINESS OPERATIONS & BILL								
	P400	881210	NATIONAL ACCOUNTS-DIRECTC								
	P408	872410	NATIONAL ACCOUNTS-DIRECTC								
	P400	872810	NATIONAL ACCOUNTS-DIRECTC								
	P410	881210	NATIONAL SALES MANAGER								
	P410	872810	NATIONAL SALES MANAGER								
	P420	881210	NATIONAL ORDER CENTER								
	P420	872810	NATIONAL ORDER CENTER								
	P430	881210	NETWORK SERVICE								
	P430	872810	NETWORK SERVICE								

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Sales, Marketing and Advertising (SMA) Analysis
(SMA, Regulated, Recurring, Florida Expenses)
BUSINESS MARKETS

BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	CAM REGULATED PERCENTAGE	CAM REGULATED OVERRIDE PERCENTAGE	CAM OVERRIDE TICKMARK	CAM ASSIGNABLE REGULATED PERCENTAGE	FLORIDA CAM REGULATED DOLLARS	SMA PERCENTAGE OF NON IT/DP SOFTWARE DOLLARS	SMA OVERRIDE PERCENTAGE	SMA OVERRIDE TICKMARK	ASSIGNABLE SMA PERCENTAGE	ASSIGNABLE SMA DOLLARS
P220	072010	AREA PRICING - WEST										
P220	072010	AREA PRICING - WEST										
P220	072210	LOCAL COMPETITION ADVOCACY										
P220	072010	LOCAL COMPETITION ADVOCACY										
P220	072210	DIRECTOR PRICING & TARIFFS-COMMON										
P250	001110	PRODUCT & MARKET ANALYSIS										
P250	072010	PRODUCT & MARKET ANALYSIS										
P280	001110	PRODUCT MARKETING-AVP										
P280	072010	PRODUCT MARKETING-AVP										
P270	001110	DIRECTOR BUS. PRODUCT PROMOTION										
P270	072010	DIRECTOR BUS. PRODUCT PROMOTION										
P280	001110	DIRECTOR CONS. PRODUCT PROMOTION										
P280	072010	DIRECTOR CONS. PRODUCT PROMOTION										
P280	001110	DIRECTOR MARKETING PROGRAMS										
P280	072010	DIRECTOR MARKETING PROGRAMS										
P280	072010	DIRECTOR MARKETING PROGRAMS										
P300	001210	BUSINESS SALES OPERATIONS-AVP										
P300	071110	BUSINESS SALES OPERATIONS-AVP										
P300	072010	BUSINESS SALES OPERATIONS-AVP										
P310	001210	BUS. CONTACT OPERATIONS										
P320	001210	DIR. DESKTOP SYSTEMS INTEGRATION										
P320	072010	DIR. DESKTOP SYSTEMS INTEGRATION										
P320	072010	DIR. DESKTOP SYSTEMS INTEGRATION										
P325	001210	DIR. PROCESS & QUALITY IMPROVEMENT										
P380P	002310	BUSINESS OPERATIONS & BILLING DIRECTOR										
P380P	072010	BUSINESS OPERATIONS & BILLING DIRECTOR										
P400	001210	NATIONAL ACCOUNTS-DIRECTOR										
P400	072010	NATIONAL ACCOUNTS-DIRECTOR										
P400	072010	NATIONAL ACCOUNTS-DIRECTOR										
P410	001210	NATIONAL SALES MANAGER										
P410	072010	NATIONAL SALES MANAGER										
P420	001210	NATIONAL ORDER CENTER										
P420	072010	NATIONAL ORDER CENTER										
P430	001210	NETWORK SERVICE										
P430	072010	NETWORK SERVICE										

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Sales, Marketing and Advertising (SMA) Analysis
(SMA, Regulated, Recurring Florida Expenses)
BUSINESS MARKETS

BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPT
P228	872210	AREA PRICING - WEST
P228	872810	AREA PRICING - WEST
P228	872210	LOCAL COMPETITION ADVOC
P228	872810	LOCAL COMPETITION ADVOC
P22C	872210	DIRECTOR PRICING & TARIFFS
P250	881110	PRODUCT & MARKET ANALYS
P250	872810	PRODUCT & MARKET ANALYS
P260	881110	PRODUCT MARKETING-AVP
P260	872810	PRODUCT MARKETING-AVP
P270	881110	DIRECTOR BUS. PRODUCT PRG
P270	872810	DIRECTOR BUS. PRODUCT PRG
P280	881110	DIRECTOR CONS. PRODUCT PR
P280	872810	DIRECTOR CONS. PRODUCT PR
P280	881110	DIRECTOR MARKETING PROGR
P280	872310	DIRECTOR MARKETING PROGR
P280	872810	DIRECTOR MARKETING PROGR
P300	881210	BUSINESS SALES OPERATIONS
P300	871110	BUSINESS SALES OPERATIONS
P300	872810	BUSINESS SALES OPERATIONS
P310	881210	BUS. CONTACT OPERATIONS
P320	881210	DIR - DESKTOP SYSTEMS INTEG
P320	872410	DIR - DESKTOP SYSTEMS INTEG
P320	872810	DIR - DESKTOP SYSTEMS INTEG
P325	881210	DIR - PROCESS & QUALITY IMPR
P380P	882315	BUSINESS OPERATIONS & BILLI
P380P	872400	BUSINESS OPERATIONS & BILLI
P400	881210	NATIONAL ACCOUNTS-DIRECTOR
P400	872410	NATIONAL ACCOUNTS-DIRECTOR
P400	872810	NATIONAL ACCOUNTS-DIRECTOR
P410	881210	NATIONAL SALES MANAGER
P410	872810	NATIONAL SALES MANAGER
P420	881210	NATIONAL ORDER CENTER
P420	872810	NATIONAL ORDER CENTER
P430	881210	NETWORK SERVICE
P430	872810	NETWORK SERVICE

NON- RECURRING PERCENTAGE	NON- RECURRING PERCENTAGE TICKMARK	SMA REGULATED FL RECURRING DOLLARS	LONG RUN INCREMENTAL COST ADJUSTMENT	LONG RUN INCREMENTAL COST ADJ TICKMARK	ADJUSTED SMA REG FL DOLLARS
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FL
Sales Marketing and Advertising (SMA) Analysis
(SMA, Regulated Recurring Florida Expenses)
BUSINESS MARKETS

BUDGET CENTER ANALYSIS TICKMARK	BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION
	P440	001210	IMPL SPT STAFF
	P440	072010	IMPL SPT STAFF
	P440	001210	IMPL SPT STAFF
	P450	001210	TECHNOLOGY SOLUTIONS CENTER
	P450	072010	TECHNOLOGY SOLUTIONS CENTER
	P501	001210	SMALL BUSINESS - AVP
	P502	012110	SMALL BUSINESS OPERATIONS
	P502	012210	SMALL BUSINESS OPERATIONS
	P502	012310	SMALL BUSINESS OPERATIONS
	P502	012321	SMALL BUSINESS OPERATIONS
	P502	012411	SMALL BUSINESS OPERATIONS
	P502	012400	SMALL BUSINESS OPERATIONS
	P502	021210	SMALL BUSINESS OPERATIONS
	P502	023121	SMALL BUSINESS OPERATIONS
	P502	030200	SMALL BUSINESS OPERATIONS
	P502	053310	SMALL BUSINESS OPERATIONS
	P502	053400	SMALL BUSINESS OPERATIONS
	P502	001110	SMALL BUSINESS OPERATIONS
	P502	001210	SMALL BUSINESS OPERATIONS
	P502	002210	SMALL BUSINESS OPERATIONS
	P502	002310	SMALL BUSINESS OPERATIONS
	P502	002330	SMALL BUSINESS OPERATIONS
	P502	071110	SMALL BUSINESS OPERATIONS
	P502	072310	SMALL BUSINESS OPERATIONS
	P502	072410	SMALL BUSINESS OPERATIONS
	P502	072510	SMALL BUSINESS OPERATIONS
	P502	072010	SMALL BUSINESS OPERATIONS
	P502	737010	SMALL BUSINESS OPERATIONS
	P511	001210	TAMPA BSC
	P511	002330	TAMPA BSC
	P511	072010	TAMPA BSC
	P512	012210	FT WAYNE BSC
	P512	012310	FT WAYNE BSC
	P512	012321	FT WAYNE BSC
	P512	001210	FT WAYNE BSC
	P512	002210	FT WAYNE BSC
	P512	002330	FT WAYNE BSC
	P512	072310	FT WAYNE BSC
	P512	072010	FT WAYNE BSC
	P513	012210	MARION BSC
	P513	012310	MARION BSC
	P513	012321	MARION BSC
	P513	001210	MARION BSC
	P513	002210	MARION BSC
	P513	002330	MARION BSC
	P513	072310	MARION BSC
	P513	072010	MARION BSC
	P514	001210	DENTON BSC
	P514	002330	DENTON BSC
	P514	072010	DENTON BSC

ANNUAL APPROVED VIEW DOLLARS	NON INT TEL DATA PROC/ SOFTWARE DOLLARS	SMA TOTAL DOLLARS	FLORIDA JURISDICTION DISTRIBUTION PERCENTAGE	FLORIDA JURISDICTION OVERRIDE PERCENTAGE	FLORIDA JURISDICTION OVERRIDE TICKMARK	FLORIDA JURISDICTION PERCENTAGE	FLORIDA DOLLARS
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FLORIDA
Sales, Marketing and Advertising (SMA) Analysis
(SMA Regulated, Recurring, Florida Expenses)
BUSINESS MARKETS

BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	CAM REGULATED PERCENTAGE	CAM REGULATED OVERRIDE PERCENTAGE	CAM OVERRIDE TICKMARK	CAM ASSIGNABLE REGULATED PERCENTAGE	FLORIDA CAM REGULATED DOLLARS	SMA PERCENTAGE OF NON IT/DP SOFTWARE DOLLARS	SMA OVERRIDE PERCENTAGE	SMA OVERRIDE TICKMARK	ASSIGNABLE SMA PERCENTAGE	ASSIGNABLE SMA DOLLARS
P440	001210	IMPL SPT STAFF										
P440	072010	IMPL SPT STAFF										
P440	001210	IMPL SPT STAFF										
P450	001210	TECHNOLOGY SOLUTIONS CENTER										
P450	072010	TECHNOLOGY SOLUTIONS CENTER										
P501	001210	SMALL BUSINESS - AVP										
P502	012110	SMALL BUSINESS OPERATIONS										
P502	012210	SMALL BUSINESS OPERATIONS										
P502	012310	SMALL BUSINESS OPERATIONS										
P502	012321	SMALL BUSINESS OPERATIONS										
P502	012411	SMALL BUSINESS OPERATIONS										
P502	012400	SMALL BUSINESS OPERATIONS										
P502	021210	SMALL BUSINESS OPERATIONS										
P502	023121	SMALL BUSINESS OPERATIONS										
P502	030200	SMALL BUSINESS OPERATIONS										
P502	053310	SMALL BUSINESS OPERATIONS										
P502	053400	SMALL BUSINESS OPERATIONS										
P502	001110	SMALL BUSINESS OPERATIONS										
P502	001210	SMALL BUSINESS OPERATIONS										
P502	002210	SMALL BUSINESS OPERATIONS										
P502	002310	SMALL BUSINESS OPERATIONS										
P502	002330	SMALL BUSINESS OPERATIONS										
P502	071110	SMALL BUSINESS OPERATIONS										
P502	072310	SMALL BUSINESS OPERATIONS										
P502	072410	SMALL BUSINESS OPERATIONS										
P502	072510	SMALL BUSINESS OPERATIONS										
P502	072010	SMALL BUSINESS OPERATIONS										
P502	737010	SMALL BUSINESS OPERATIONS										
P511	001210	TAMPA BSC										
P511	002330	TAMPA BSC										
P511	072010	TAMPA BSC										
P512	012210	FT WAYNE BSC										
P512	012310	FT WAYNE BSC										
P512	012321	FT WAYNE BSC										
P512	001210	FT WAYNE BSC										
P512	002210	FT WAYNE BSC										
P512	002330	FT WAYNE BSC										
P512	072310	FT WAYNE BSC										
P512	072010	FT WAYNE BSC										
P513	012210	MARION BSC										
P513	012310	MARION BSC										
P513	012321	MARION BSC										
P513	001210	MARION BSC										
P513	002210	MARION BSC										
P513	002330	MARION BSC										
P513	072310	MARION BSC										
P513	072010	MARION BSC										
P514	001210	DENTON BSC										
P514	002330	DENTON BSC										
P514	072010	DENTON BSC										

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Sales, Marketing and Advertising (SMA) Analysis
(SMA Regulated Recurring Florida Expenses)
BUSINESS MARKETS

BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	NON- RECURRING PERCENTAGE	NON- RECURRING PERCENTAGE TICKMARK	SMA REGULATED FL RECURRING DOLLARS	LONG RUN INCREMENTAL COST ADJUSTMENT	LONG RUN INCREMENTAL COST ADJ TICKMARK	ADJUSTED SMA REG FL DOLLARS
P440	001210	BMPL SPT STAFF						
P440	072010	BMPL SPT STAFF						
P440	001210	BMPL SPT STAFF						
P450	001210	TECHNOLOGY SOLU						
P450	072010	TECHNOLOGY SOLU						
P501	001210	SMALL BUSINESS - A						
P502	012110	SMALL BUSINESS OF						
P502	012210	SMALL BUSINESS OF						
P502	012310	SMALL BUSINESS OF						
P502	012321	SMALL BUSINESS OF						
P502	012411	SMALL BUSINESS OF						
P502	012400	SMALL BUSINESS OF						
P502	021210	SMALL BUSINESS OF						
P502	021211	SMALL BUSINESS OF						
P502	030200	SMALL BUSINESS OF						
P502	053310	SMALL BUSINESS OF						
P502	063400	SMALL BUSINESS OF						
P502	001110	SMALL BUSINESS OF						
P502	001210	SMALL BUSINESS OF						
P502	002210	SMALL BUSINESS OF						
P502	002310	SMALL BUSINESS OF						
P502	002330	SMALL BUSINESS OF						
P502	071110	SMALL BUSINESS OF						
P502	072310	SMALL BUSINESS OF						
P502	072410	SMALL BUSINESS OF						
P502	072510	SMALL BUSINESS OF						
P502	072010	SMALL BUSINESS OF						
P502	737010	SMALL BUSINESS OF						
P511	001210	TAMPA BSC						
P511	002330	TAMPA BSC						
P511	072010	TAMPA BSC						
P512	012210	FT WAYNE BSC						
P512	012310	FT WAYNE BSC						
P512	012321	FT WAYNE BSC						
P512	001210	FT WAYNE BSC						
P512	002210	FT WAYNE BSC						
P512	002330	FT WAYNE BSC						
P512	072310	FT WAYNE BSC						
P512	072010	FT WAYNE BSC						
P513	012210	MARION BSC						
P513	012310	MARION BSC						
P513	012321	MARION BSC						
P513	001210	MARION BSC						
P513	002210	MARION BSC						
P513	002330	MARION BSC						
P513	072310	MARION BSC						
P513	072010	MARION BSC						
P514	001210	DENTON BSC						
P514	002330	DENTON BSC						
P514	072010	DENTON BSC						

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Sales, Marketing and Advertising (SMA) Analysis
(SMA, Regulated, Recurring Florida Expenses)
BUSINESS MARKETS

BUDGET CENTER ANALYSIS TICKMARK	BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION
	P517	001210	EVERETT BSC
	P517	002330	EVERETT BSC
	P517	072410	EVERETT BSC
	P517	072810	EVERETT BSC
	P518	012321	HONOLULU BSC
	P518	012400	HONOLULU BSC
	P518	063400	HONOLULU BSC
	P518	001210	HONOLULU BSC
	P518	002330	HONOLULU BSC
	P518	072310	HONOLULU BSC
	P518	072810	HONOLULU BSC
	P518	012130	HUNTINGTON BEACH BSC
	P518	012210	HUNTINGTON BEACH BSC
	P518	012321	HUNTINGTON BEACH BSC
	P518	012400	HUNTINGTON BEACH BSC
	P518	001210	HUNTINGTON BEACH BSC
	P518	002330	HUNTINGTON BEACH BSC
	P518	072310	HUNTINGTON BEACH BSC
	P518	072410	HUNTINGTON BEACH BSC
	P518	072810	HUNTINGTON BEACH BSC
	P518	737010	HUNTINGTON BEACH BSC
	P510	012321	RANCHO CUCAMONGA BS
	P510	012400	RANCHO CUCAMONGA BS
	P510	001210	RANCHO CUCAMONGA BS
	P510	002330	RANCHO CUCAMONGA BS
	P510	072310	RANCHO CUCAMONGA BS
	P510	072410	RANCHO CUCAMONGA BS
	P510	072810	RANCHO CUCAMONGA BS
	P520	012310	CS - STAFF
	P520	012400	CS - STAFF
	P520	001210	CS - STAFF
	P520	002330	CS - STAFF
	P520	072410	CS - STAFF
	P520	072810	CS - STAFF
	P522	001210	CS - CLEARWATER ORDE
	P522	002330	CS - CLEARWATER ORDE
	P522	072810	CS - CLEARWATER ORDE
	P523	001210	CS - SMALL BUSINESS OI
	P523	002330	CS - SMALL BUSINESS OI
	P523	072810	CS - SMALL BUSINESS OI
	P530	001210	BSC SUPPORT
	P530	072310	BSC SUPPORT
	P540	001210	MARKET LEADERSHIP
	P580	001210	AGENT COMMISSIONS
	P580	072310	AGENT COMMISSIONS

ANNUAL APPROVED VIEW DOLLARS	NON INT TEL/ DATA PROC/ SOFTWARE DOLLARS	SMA TOTAL DOLLARS	FLORIDA JURISDICTION DISTRIBUTION PERCENTAGE	FLORIDA JURISDICTION OVERSIDE PERCENTAGE	FLORIDA JURISDICTION OVERSIDE TICKMARK	FLORIDA JURISDICTION PERCENTAGE	FLORIDA DOLLARS
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Sales, Marketing and Advertising (SMA) Analysis
(SMA, Regulated, Recurring, Florida Expenses)
BUSINESS MARKETS

BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	CAM REGULATED PERCENTAGE	CAM REGULATED OVERRIDE PERCENTAGE	CAM OVERRIDE TICKMARK	CAM ASSIGNABLE REGULATED PERCENTAGE	FLORIDA CAM REGULATED DOLLARS	SMA PERCENTAGE OF NON IT/DP SOFTWARE DOLLARS	SMA OVERRIDE PERCENTAGE	SMA OVERRIDE TICKMARK	ASSIGNABLE SMA PERCENTAGE	ASSIGNABLE SMA DOLLARS
P517	001210	EVERETT BSC										
P517	002330	EVERETT BSC										
P517	072410	EVERETT BSC										
P517	072010	EVERETT BSC										
P510	012321	HONOLULU BSC										
P510	012400	HONOLULU BSC										
P510	003400	HONOLULU BSC										
P510	001210	HONOLULU BSC										
P510	002330	HONOLULU BSC										
P510	072310	HONOLULU BSC										
P510	072010	HONOLULU BSC										
P510	012130	HUNTINGTON BEACH BSC										
P510	012210	HUNTINGTON BEACH BSC										
P510	012321	HUNTINGTON BEACH BSC										
P510	012400	HUNTINGTON BEACH BSC										
P510	001210	HUNTINGTON BEACH BSC										
P510	002330	HUNTINGTON BEACH BSC										
P510	072310	HUNTINGTON BEACH BSC										
P510	072410	HUNTINGTON BEACH BSC										
P510	072010	HUNTINGTON BEACH BSC										
P510	737010	HUNTINGTON BEACH BSC										
P510	012321	RANCHO CUCAMONGA BSC										
P510	012400	RANCHO CUCAMONGA BSC										
P510	001210	RANCHO CUCAMONGA BSC										
P510	002330	RANCHO CUCAMONGA BSC										
P510	072310	RANCHO CUCAMONGA BSC										
P510	072410	RANCHO CUCAMONGA BSC										
P510	072010	RANCHO CUCAMONGA BSC										
P520	012310	CS - STAFF										
P520	012400	CS - STAFF										
P520	001210	CS - STAFF										
P520	002330	CS - STAFF										
P520	072410	CS - STAFF										
P520	072010	CS - STAFF										
P522	001210	CS - CLEARWATER ORDER ENTRY										
P522	002330	CS - CLEARWATER ORDER ENTRY										
P522	072010	CS - CLEARWATER ORDER ENTRY										
P523	001210	CS - SMALL BUSINESS ORDER ENTRY										
P523	002330	CS - SMALL BUSINESS ORDER ENTRY										
P523	072010	CS - SMALL BUSINESS ORDER ENTRY										
P530	001210	BSC SUPPORT										
P530	072310	BSC SUPPORT										
P540	001210	MARKET LEADERSHIP										
P500	001210	AGENT COMMISSIONS										
P500	072310	AGENT COMMISSIONS										

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Sales, Marketing and Advertising (SMA) Analysis
(SMA, Regulated, Recurring, Florida Expenses)
BUSINESS MARKETS

BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	NON- RECURRING PERCENTAGE	NON- RECURRING PERCENTAGE TICKMARK	SMA REGULATED FL RECURRING DOLLARS	LONG RUN INCREMENTAL COST ADJUSTMENT	LONG RUN INCREMENTAL COST ADJ TICKMARK	ADJUSTED SMA REG FL DOLLARS
P517	001210	EVERETT BSC						
P517	002330	EVERETT BSC						
P517	072410	EVERETT BSC						
P517	072010	EVERETT BSC						
P510	012321	HONOLULU BSC						
P510	012400	HONOLULU BSC						
P510	003400	HONOLULU BSC						
P510	001210	HONOLULU BSC						
P510	002330	HONOLULU BSC						
P510	072310	HONOLULU BSC						
P510	072010	HONOLULU BSC						
P510	012130	HUNTINGTON BEACH BSC						
P510	012210	HUNTINGTON BEACH BSC						
P510	012321	HUNTINGTON BEACH BSC						
P510	012400	HUNTINGTON BEACH BSC						
P510	001210	HUNTINGTON BEACH BSC						
P510	002330	HUNTINGTON BEACH BSC						
P510	072310	HUNTINGTON BEACH BSC						
P510	072410	HUNTINGTON BEACH BSC						
P510	072010	HUNTINGTON BEACH BSC						
P510	737010	HUNTINGTON BEACH BSC						
P510	012321	RANCHO CUCAMONGA BSC						
P510	012400	RANCHO CUCAMONGA BSC						
P510	001210	RANCHO CUCAMONGA BSC						
P510	002330	RANCHO CUCAMONGA BSC						
P510	072310	RANCHO CUCAMONGA BSC						
P510	072410	RANCHO CUCAMONGA BSC						
P510	072010	RANCHO CUCAMONGA BSC						
P520	012310	CS - STAFF						
P520	012400	CS - STAFF						
P520	001210	CS - STAFF						
P520	002330	CS - STAFF						
P520	072410	CS - STAFF						
P520	072010	CS - STAFF						
P522	001210	CS - CLEARWATER ORDER						
P522	002330	CS - CLEARWATER ORDER						
P522	072010	CS - CLEARWATER ORDER						
P523	001210	CS - SMALL BUSINESS ORDE						
P523	002330	CS - SMALL BUSINESS ORDE						
P523	072010	CS - SMALL BUSINESS ORDE						
P530	001210	BSC SUPPORT						
P530	072310	BSC SUPPORT						
P540	001210	MARKET LEADERSHIP						
P500	001210	AGENT COMMISSIONS						
P500	072310	AGENT COMMISSIONS						

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Sales, Marketing and Advertising (SMA) Analysis
(SMA, Regulated, Recurring Florida Expenses)
BUSINESS MARKETS

BUDGET CENTER ANALYSIS TICKMARK	BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	ANNUAL APPROVED VIEW DOLLARS	NON INT TEL/ DATA PROC/ SOFTWARE DOLLARS	SMA TOTAL DOLLARS	FLORIDA JURISDICTION DISTRIBUTION PERCENTAGE	FLORIDA JURISDICTION OVERRIDE PERCENTAGE	FLORIDA JURISDICTION OVERRIDE TICKMARK	FLORIDA JURISDICTION PERCENTAGE	FLORIDA DOLLARS
	P800	871110	EAST BRANCH AVP								
	P800	872810	EAST BRANCH AVP								
	P810	881210	VP-GM BRANCH OPS-DURHAM								
	P810	872810	VP-GM BRANCH OPS-DURHAM								
	P813	882310	BRANCH CONTACT CENTER								
	P813	882330	BRANCH CONTACT CENTER								
	P813	872410	BRANCH CONTACT CENTER								
	P813	872810	BRANCH CONTACT CENTER								
	P813	882315	BRANCH CONTACT CENTER								
	P813	882341	BRANCH CONTACT CENTER								
	P813	882340	BRANCH CONTACT CENTER								
	P813	882354	BRANCH CONTACT CENTER								
	P814	853500	SALES ENGINEERING - DURHAM								
	P814	881210	SALES ENGINEERING - DURHAM								
	P814	872810	SALES ENGINEERING - DURHAM								
	P81A	881210	FIELD SALES - RTP, NC								
	P81A	872810	FIELD SALES - RTP, NC								
	P81B	881210	FIELD SALES - DOTHAN, AL								
	P81B	872810	FIELD SALES - DOTHAN, AL								
	P81D	881210	FIELD SALES - LEXINGTON, VA								
	P81D	872810	FIELD SALES - LEXINGTON, VA								
	P81F	812110	FIELD SALES - MYRTLE BEACH								
	P81F	881210	FIELD SALES - MYRTLE BEACH								
	P81F	872810	FIELD SALES - MYRTLE BEACH								
	P81G	881210	FIELD SALES - WOODBRIDGE								
	P81G	872810	FIELD SALES - WOODBRIDGE								
	P81H	881210	FIELD SALES - MECHANICSVILLE								
	P81H	872810	FIELD SALES - MECHANICSVILLE								
	P81P	853500	SALES ENGINEERING - NETV								
	P81P	872810	SALES ENGINEERING - NETV								
	P81Q	853500	SALES ENGINEERING - DATA								
	P81Q	872810	SALES ENGINEERING - DATA								
	P81R	853500	SALES ENGINEERING - VOIC								
	P81R	872810	SALES ENGINEERING - VOIC								
	P81T	853500	SALES ENGINEERING - E011								
	P81T	872810	SALES ENGINEERING - E011								

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Sales, Marketing and Advertising (SMA) Analysis
(SMA, Regulated, Recurring, Florida Expenses)
BUSINESS MARKETS

BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	CAM REGULATED PERCENTAGE	CAM REGULATED OVERRIDE PERCENTAGE	CAM OVERRIDE TICKMARK	CAM ASSIGNABLE REGULATED PERCENTAGE	FLORIDA CAM REGULATED DOLLARS	SMA PERCENTAGE OF NON IT/DP SOFTWARE DOLLARS	SMA OVERRIDE PERCENTAGE	SMA OVERRIDE TICKMARK	ASSIGNABLE SMA PERCENTAGE	ASSIGNABLE SMA DOLLARS
P800	071110	EAST BRANCH-AMP										
P800	072010	EAST BRANCH-AMP										
P810	081210	VP-GM BRANCH OPS-DURHAM										
P810	072010	VP-GM BRANCH OPS-DURHAM										
P813	082310	BRANCH CONTACT CENTER										
P813	082330	BRANCH CONTACT CENTER										
P813	073410	BRANCH CONTACT CENTER										
P813	072010	BRANCH CONTACT CENTER										
P813	082310	BRANCH CONTACT CENTER										
P813	082341	BRANCH CONTACT CENTER										
P813	082340	BRANCH CONTACT CENTER										
P813	082304	BRANCH CONTACT CENTER										
P814	083000	SALES ENGINEERING - DURHAM BRANCH										
P814	081210	SALES ENGINEERING - DURHAM BRANCH										
P814	072010	SALES ENGINEERING - DURHAM BRANCH										
P81A	081210	FIELD SALES - RTP, NC										
P81A	072010	FIELD SALES - RTP, NC										
P81B	081210	FIELD SALES - DOTHAM, AL										
P81B	072010	FIELD SALES - DOTHAM, AL										
P81D	081210	FIELD SALES - LEXINGTON, KY OFFICE #2										
P81D	072010	FIELD SALES - LEXINGTON, KY OFFICE #2										
P81F	012110	FIELD SALES - MYRTLE BEACH, SC										
P81F	081210	FIELD SALES - MYRTLE BEACH, SC										
P81F	072010	FIELD SALES - MYRTLE BEACH, SC										
P81G	081210	FIELD SALES - WOODBRIDGE, VA										
P81G	072010	FIELD SALES - WOODBRIDGE, VA										
P81H	081210	FIELD SALES - MECHANICSVILLE, VA										
P81H	072010	FIELD SALES - MECHANICSVILLE, VA										
P81P	083000	SALES ENGINEERING - NETWORK										
P81P	072010	SALES ENGINEERING - NETWORK										
P81Q	083000	SALES ENGINEERING - DATA										
P81Q	072010	SALES ENGINEERING - DATA										
P81R	083000	SALES ENGINEERING - VOICE/CP										
P81R	072010	SALES ENGINEERING - VOICE/CP										
P81T	083000	SALES ENGINEERING - E911										
P81T	072010	SALES ENGINEERING - E911										

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FLORIDA
Sales, Marketing and Advertising (SMA) Analysis
(SMA, Regulated, Recurring, Florida Expenses)
BUSINESS MARKETS

BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	NON- RECURRING PERCENTAGE	NON- RECURRING PERCENTAGE TICKMARK	SMA REGULATED PL RECURRING DOLLARS	LONG RUN INCREMENTAL COST ADJUSTMENT	LONG RUN INCREMENTAL COST ADJ TICKMARK	ADJUSTED SMA REQ FL DOLLARS
P000	071110	EAST BRANCH-VP						
P000	072010	EAST BRANCH-VP						
P010	001210	VP-GM BRANCH OPS-DURHAM						
P010	072010	VP-GM BRANCH OPS-DURHAM						
P013	002310	BRANCH CONTACT CENTER						
P013	002330	BRANCH CONTACT CENTER						
P013	072410	BRANCH CONTACT CENTER						
P013	072010	BRANCH CONTACT CENTER						
P013	002310	BRANCH CONTACT CENTER						
P013	002341	BRANCH CONTACT CENTER						
P013	002340	BRANCH CONTACT CENTER						
P013	002354	BRANCH CONTACT CENTER						
P014	003000	SALES ENGINEERING - DURHAM BRANCH						
P014	001210	SALES ENGINEERING - DURHAM BRANCH						
P014	072010	SALES ENGINEERING - DURHAM BRANCH						
P01A	001210	FIELD SALES - RTP, NC						
P01A	072010	FIELD SALES - RTP, NC						
P01B	001210	FIELD SALES - DOTHAN, AL						
P01B	072010	FIELD SALES - DOTHAN, AL						
P01D	001210	FIELD SALES - LEXINGTON, KY OFFICE #2						
P01D	072010	FIELD SALES - LEXINGTON, KY OFFICE #2						
P01F	012110	FIELD SALES - MYRTLE BEACH, SC						
P01F	001210	FIELD SALES - MYRTLE BEACH, SC						
P01F	072010	FIELD SALES - MYRTLE BEACH, SC						
P01G	001210	FIELD SALES - WOODBRIDGE, VA						
P01G	072010	FIELD SALES - WOODBRIDGE, VA						
P01H	001210	FIELD SALES - MECHANICSVILLE, VA						
P01H	072010	FIELD SALES - MECHANICSVILLE, VA						
P01P	003000	SALES ENGINEERING - NETWORK						
P01P	072010	SALES ENGINEERING - NETWORK						
P01Q	003000	SALES ENGINEERING - DATA						
P01Q	072010	SALES ENGINEERING - DATA						
P01R	003000	SALES ENGINEERING - VOICE/CPE						
P01R	072010	SALES ENGINEERING - VOICE/CPE						
P01T	003000	SALES ENGINEERING - EB11						
P01T	072010	SALES ENGINEERING - EB11						

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Sales Marketing and Advertising (SMA) Analysis
(SMA Regulated Recurring Florida Expenses)
BUSINESS MARKETS

BUDGET CENTER ANALYSIS TICKMARK	BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	ANNUAL APPROVED VIEW DOLLARS	NON INT TEL/ DATA PROC/ SOFTWARE DOLLARS	SMA TOTAL DOLLARS	FLORIDA JURISDICTION DISTRIBUTION PERCENTAGE	FLORIDA JURISDICTION OVERRIDE PERCENTAGE	FLORIDA JURISDICTION OVERRIDE TICKMARK	FLORIDA JURISDICTION PERCENTAGE	FLORIDA DOLLARS
	P81U	053400	SALES ENGINEERING - PROGRAM M								
	P81U	061210	SALES ENGINEERING - PROGRAM M								
	P81U	072010	SALES ENGINEERING - PROGRAM M								
	P81U	053500	SALES ENGINEERING - PROGRAM M								
	P81U	062330	SALES ENGINEERING - PROGRAM M								
	P81V	061210	SALES ENGINEERING - CUST TRAIN								
	P81V	062330	SALES ENGINEERING - CUST TRAIN								
	P81V	072010	SALES ENGINEERING - CUST TRAIN								
	P81V	062347	SALES ENGINEERING - CUST TRAIN								
	P81Y	053500	STAFF MOR-PREM CUST INFO CENT								
	P81Y	072010	STAFF MOR-PREM CUST INFO CENT								
	P820	061210	VP-GM BRANCH OPS-TAMPA								
	P820	072010	VP-GM BRANCH OPS-TAMPA								
	P823	062330	BRANCH CONTACT CENTER								
	P823	072010	BRANCH CONTACT CENTER								
	P823	062341	BRANCH CONTACT CENTER								
	P823	062340	BRANCH CONTACT CENTER								
	P824	053400	SALES ENGINEERING								
	P824	053500	SALES ENGINEERING								
	P824	072010	SALES ENGINEERING								
	P82A	061210	FIELD SALES-TAMPA OFFICE #1 (BON)								
	P82A	072010	FIELD SALES-TAMPA OFFICE #1 (BON)								
	P82B	061210	FIELD SALES-TAMPA OFFICE #2								
	P82B	072010	FIELD SALES-TAMPA OFFICE #2								
	P82C	061210	FIELD SALES-ST PETE OFFICE #1 (BON)								
	P82C	072010	FIELD SALES-ST PETE OFFICE #1 (BON)								
	P82D	061210	FIELD SALES-ST PETE OFFICE #2								
	P82D	072010	FIELD SALES-ST PETE OFFICE #2								
	P82E	061210	FIELD SALES-LAKELAND SALES OFFK								
	P82E	072010	FIELD SALES-LAKELAND SALES OFFK								
	P82F	061210	FIELD SALES-SARASOTA								
	P82F	072010	FIELD SALES-SARASOTA								
	P82J	072010	SALES ENGINEERING BICS								
	P82J	053400	SALES ENGINEERING BICS								
	P82J	053500	SALES ENGINEERING BICS								
	P82K	072010	SALES ENGINEERING DATA								
	P82K	053400	SALES ENGINEERING DATA								
	P82K	053500	SALES ENGINEERING DATA								

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Sales, Marketing and Advertising (SMA/A) Analysis
(SMA/A, Regulated, Recurring, Florida Expenses)
BUSINESS MARKETS

BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	CAM REGULATED PERCENTAGE	CAM REGULATED OVERRIDE PERCENTAGE	CAM OVERRIDE TICKMARK	CAM ASSIGNABLE REGULATED PERCENTAGE	FLORIDA CAM REGULATED DOLLARS	SMA/A PERCENTAGE OF NON IT/DP SOFTWARE DOLLARS	SMA/A OVERRIDE PERCENTAGE	SMA/A OVERRIDE TICKMARK	ASSIGNABLE SMA/A PERCENTAGE	ASSIGNABLE SMA/A DOLLARS
P81U	053400	SALES ENGINEERING - PROGRAM MGR										
P81U	081210	SALES ENGINEERING - PROGRAM MGR										
P81U	072810	SALES ENGINEERING - PROGRAM MGR										
P81U	053500	SALES ENGINEERING - PROGRAM MGR										
P81U	082330	SALES ENGINEERING - PROGRAM MGR										
P81V	081210	SALES ENGINEERING - CUST TRAINING										
P81V	082330	SALES ENGINEERING - CUST TRAINING										
P81V	072810	SALES ENGINEERING - CUST TRAINING										
P81V	082347	SALES ENGINEERING - CUST TRAINING										
P81Y	053500	STAFF MGR-PREM CUST INFO CENTER										
P81Y	072810	STAFF MGR-PREM CUST INFO CENTER										
P820	081210	VP-GM BRANCH OPS-TAMPA										
P820	072810	VP-GM BRANCH OPS-TAMPA										
P823	082330	BRANCH CONTACT CENTER										
P823	072810	BRANCH CONTACT CENTER										
P823	082341	BRANCH CONTACT CENTER										
P823	082348	BRANCH CONTACT CENTER										
P824	053400	SALES ENGINEERING										
P824	053500	SALES ENGINEERING										
P824	072810	SALES ENGINEERING										
P82A	081210	FIELD SALES-TAMPA OFFICE #1 (BDN)										
P82A	072810	FIELD SALES-TAMPA OFFICE #1 (BDN)										
P82B	081210	FIELD SALES-TAMPA OFFICE #2										
P82B	072810	FIELD SALES-TAMPA OFFICE #2										
P82C	081210	FIELD SALES-ST PETE OFFICE #1 (BDN)										
P82C	072810	FIELD SALES-ST PETE OFFICE #1 (BDN)										
P82D	081210	FIELD SALES-ST PETE OFFICE #2										
P82D	072810	FIELD SALES-ST PETE OFFICE #2										
P82E	081210	FIELD SALES-LAKELAND SALES OFFICE										
P82E	072810	FIELD SALES-LAKELAND SALES OFFICE										
P82F	081210	FIELD SALES-SARASOTA										
P82F	072810	FIELD SALES-SARASOTA										
P82J	072810	SALES ENGINEERING-BICS										
P82J	053400	SALES ENGINEERING-BICS										
P82J	053500	SALES ENGINEERING-BICS										
P82K	072810	SALES ENGINEERING-DATA										
P82K	053400	SALES ENGINEERING-DATA										
P82K	053500	SALES ENGINEERING-DATA										

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Sales, Marketing and Advertising (SMA) Analysis
(SMA, Regulated, Recurring, Florida Expenses)
BUSINESS MARKETS

BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	NON- RECURRING PERCENTAGE	NON- RECURRING PERCENTAGE TICKMARK	SMA REGULATED FL RECURRING DOLLARS	LONG RUN INCREMENTAL COST ADJUSTMENT	LONG RUN INCREMENTAL COST ADJ TICKMARK	ADJUSTED SMA REQ FL DOLLARS
P01U	053400	SALES ENGINEERING - PROGRAM MGR						
P01U	061210	SALES ENGINEERING - PROGRAM MGR						
P01U	072010	SALES ENGINEERING - PROGRAM MGR						
P01U	063500	SALES ENGINEERING - PROGRAM MGR						
P01U	062330	SALES ENGINEERING - PROGRAM MGR						
P01V	061210	SALES ENGINEERING - CUST TRAINING						
P01V	062330	SALES ENGINEERING - CUST TRAINING						
P01V	072010	SALES ENGINEERING - CUST TRAINING						
P01V	062347	SALES ENGINEERING - CUST TRAINING						
P01Y	053500	STAFF MGR-PREM CUST INFO CENTER						
P01Y	072010	STAFF MGR-PREM CUST INFO CENTER						
P020	061210	VP-GM BRANCH OPS-TAMPA						
P020	072010	VP-GM BRANCH OPS-TAMPA						
P023	062330	BRANCH CONTACT CENTER						
P023	072010	BRANCH CONTACT CENTER						
P023	062341	BRANCH CONTACT CENTER						
P023	062340	BRANCH CONTACT CENTER						
P024	053400	SALES ENGINEERING						
P024	053500	SALES ENGINEERING						
P024	072010	SALES ENGINEERING						
P02A	061210	FIELD SALES-TAMPA OFFICE #1 (BON)						
P02A	072010	FIELD SALES-TAMPA OFFICE #1 (BON)						
P02B	061210	FIELD SALES-TAMPA OFFICE #2						
P02B	072010	FIELD SALES-TAMPA OFFICE #2						
P02C	061210	FIELD SALES-ST PETE OFFICE #1 (BON)						
P02C	072010	FIELD SALES-ST PETE OFFICE #1 (BON)						
P02D	061210	FIELD SALES-ST PETE OFFICE #2						
P02D	072010	FIELD SALES-ST PETE OFFICE #2						
P02E	061210	FIELD SALES-LAKELAND SALES OFFICE						
P02E	072010	FIELD SALES-LAKELAND SALES OFFICE						
P02F	061210	FIELD SALES-SARASOTA						
P02F	072010	FIELD SALES-SARASOTA						
P02J	072010	SALES ENGINEERING-BICS						
P02J	053400	SALES ENGINEERING-BICS						
P02J	063500	SALES ENGINEERING-BICS						
P02K	072010	SALES ENGINEERING DATA						
P02K	053400	SALES ENGINEERING DATA						
P02K	063500	SALES ENGINEERING DATA						

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Sales, Marketing and Advertising (SMA) Analysis
(SMA, Regulated, Recurring, Florida Expenses)
BUSINESS MARKETS

BUDGET CENTER ANALYSIS TICKMARK	BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION
	P62L	063000	SALES ENGINEERING NETWORK
	P62L	061210	SALES ENGINEERING NETWORK
	P62L	072010	SALES ENGINEERING NETWORK
	P62M	072010	SALES ENGINEERING-VOICE
	P62M	063400	SALES ENGINEERING-VOICE
	P62M	063000	SALES ENGINEERING-VOICE
	P62N	062330	CUSTOMER SERVICE ADVISOR
	P62N	072010	CUSTOMER SERVICE ADVISOR
	P62N	062347	CUSTOMER SERVICE ADVISOR
	P62P	063000	PROJECT/PROPOSAL MANAGEI
	P62P	072010	PROJECT/PROPOSAL MANAGEI
	P62P	063000	PROJECT/PROPOSAL MANAGEI
	P62P	061210	PROJECT/PROPOSAL MANAGEI
	P630	061210	VP-GM BRANCH OPS-TXRM
	P630	072010	VP-GM BRANCH OPS-TXRM
	P631	061210	FIELD SALES
	P631	062330	FIELD SALES
	P631	072010	FIELD SALES
	P631	062341	FIELD SALES
	P633	061210	BRANCH CONTACT CENTER
	P633	062340	BRANCH CONTACT CENTER
	P633	062330	BRANCH CONTACT CENTER
	P633	072410	BRANCH CONTACT CENTER
	P633	072010	BRANCH CONTACT CENTER
	P633	062341	BRANCH CONTACT CENTER
	P633	062340	BRANCH CONTACT CENTER
	P634	063000	SALES ENGINEERING
	P634	072010	SALES ENGINEERING
	P635	063400	PROGRAM MANAGEMENT
	P635	061210	PROGRAM MANAGEMENT
	P635	062330	PROGRAM MANAGEMENT
	P635	072010	PROGRAM MANAGEMENT
	P635	062347	PROGRAM MANAGEMENT
	P636	061210	DISTANCE LEARNING CENTI
	P636	072010	DISTANCE LEARNING CENTI
	P63A	061210	FIELD SALES
	P63A	062330	FIELD SALES
	P63A	072010	FIELD SALES
	P63A	062341	FIELD SALES

ANNUAL APPROVED VIEW	NON INT TEL/ DATA PROG/ SOFTWARE DOLLARS	SMA TOTAL DOLLARS	FLORIDA JURISDICTION DISTRIBUTION PERCENTAGE	FLORIDA JURISDICTION OVERRIDE PERCENTAGE	FLORIDA JURISDICTION OVERRIDE TICKMARK	FLORIDA JURISDICTION PERCENTAGE	FLORIDA DOLLARS
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FILE NO. 10-100-10000
Sales, Marketing and Advertising (SMA) Analysis
(SMA, Regulated, Recurring Florida Expenses)
BUSINESS MARKETS

BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	CAM REGULATED PERCENTAGE	CAM REGULATED OVERRIDE PERCENTAGE	CAM OVERRIDE TICKMARK	CAM ASSIGNABLE REGULATED PERCENTAGE	FLORIDA CAM REGULATED PERCENTAGE	SMA PERCENTAGE OF NON IT/DP SOFTWARE	SMA OVERRIDE PERCENTAGE	SMA OVERRIDE TICKMARK	ASSIGNABLE SMA PERCENTAGE	ASSIGNABLE SMA DOLLARS
P62L	063580	SALES ENGINEERING-NETWORK										
P62L	061210	SALES ENGINEERING-NETWORK										
P62L	072810	SALES ENGINEERING-NETWORK										
P62M	072810	SALES ENGINEERING-VOICE										
P62M	063480	SALES ENGINEERING-VOICE										
P62M	063580	SALES ENGINEERING-VOICE										
P62N	062330	CUSTOMER SERVICE ADVISOR (CSA)										
P62N	072810	CUSTOMER SERVICE ADVISOR (CSA)										
P62N	062347	CUSTOMER SERVICE ADVISOR (CSA)										
P62P	063580	PROJECT/PROPOSAL MANAGEMENT										
P62P	072810	PROJECT/PROPOSAL MANAGEMENT										
P62P	063580	PROJECT/PROPOSAL MANAGEMENT										
P62P	061210	PROJECT/PROPOSAL MANAGEMENT										
P630	061210	VP-GM BRANCH OPS-TXMM										
P630	072810	VP-GM BRANCH OPS-TXMM										
P631	061210	FIELD SALES										
P631	062330	FIELD SALES										
P631	072810	FIELD SALES										
P631	062341	FIELD SALES										
P633	061210	BRANCH CONTACT CENTER										
P633	062310	BRANCH CONTACT CENTER										
P633	062330	BRANCH CONTACT CENTER										
P633	072410	BRANCH CONTACT CENTER										
P633	072810	BRANCH CONTACT CENTER										
P633	062341	BRANCH CONTACT CENTER										
P633	062346	BRANCH CONTACT CENTER										
P634	063580	SALES ENGINEERING										
P634	072810	SALES ENGINEERING										
P635	063480	PROGRAM MANAGEMENT										
P635	061210	PROGRAM MANAGEMENT										
P635	062330	PROGRAM MANAGEMENT										
P635	072810	PROGRAM MANAGEMENT										
P635	062347	PROGRAM MANAGEMENT										
P636	061210	DISTANCE LEARNING CENTER										
P636	072810	DISTANCE LEARNING CENTER										
P63A	061210	FIELD SALES										
P63A	062330	FIELD SALES										
P63A	072810	FIELD SALES										
P63A	062341	FIELD SALES										

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Sales Marketing and Advertising (S/M/A) Analysis
(S/M/A Regulated, Recurring Florida Expenses)
BUSINESS MARKETS

BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	NON-RECURRING PERCENTAGE	NON-RECURRING PERCENTAGE TICKMARK	S/M/A REGULATED FL RECURRING DOLLARS	LONG RUN INCREMENTAL COST ADJUSTMENT	LONG RUN INCREMENTAL COST ADJ TICKMARK	ADJUSTED S/M/A REG FL DOLLARS
P62L	063000	SALES ENGINEERING NETWORK						
P62L	061210	SALES ENGINEERING NETWORK						
P62L	072010	SALES ENGINEERING NETWORK						
P62M	072010	SALES ENGINEERING-VOICE						
P62M	063400	SALES ENGINEERING-VOICE						
P62M	063600	SALES ENGINEERING-VOICE						
P62N	002330	CUSTOMER SERVICE ADVISOR (CSA)						
P62N	072010	CUSTOMER SERVICE ADVISOR (CSA)						
P62N	002347	CUSTOMER SERVICE ADVISOR (CSA)						
P62P	003500	PROJECT/PROPOSAL MANAGEMENT						
P62P	072010	PROJECT/PROPOSAL MANAGEMENT						
P62P	063600	PROJECT/PROPOSAL MANAGEMENT						
P62P	001210	PROJECT/PROPOSAL MANAGEMENT						
P630	001210	VP-GM BRANCH OPS-TXNM						
P630	072010	VP-GM BRANCH OPS-TXNM						
P631	001210	FIELD SALES						
P631	002330	FIELD SALES						
P631	072010	FIELD SALES						
P631	002341	FIELD SALES						
P633	001210	BRANCH CONTACT CENTER						
P633	002310	BRANCH CONTACT CENTER						
P633	002330	BRANCH CONTACT CENTER						
P633	072410	BRANCH CONTACT CENTER						
P633	072010	BRANCH CONTACT CENTER						
P633	002341	BRANCH CONTACT CENTER						
P633	002340	BRANCH CONTACT CENTER						
P634	063600	SALES ENGINEERING						
P634	072010	SALES ENGINEERING						
P635	063400	PROGRAM MANAGEMENT						
P635	001210	PROGRAM MANAGEMENT						
P635	002330	PROGRAM MANAGEMENT						
P635	072010	PROGRAM MANAGEMENT						
P635	002347	PROGRAM MANAGEMENT						
P638	001210	DISTANCE LEARNING CENTER						
P638	072010	DISTANCE LEARNING CENTER						
P63A	001210	FIELD SALES						
P63A	002330	FIELD SALES						
P63A	072010	FIELD SALES						
P63A	002341	FIELD SALES						

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Sales Marketing and Advertising (SMA) Analysis
(SMA, Regulated Recurring Florida Expenses)
BUSINESS MARKETS

BUDGET CENTER ANALYSIS TICKMARK	BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	ANNUAL APPROVED VIEW DOLLARS	NON INT TEL/ DATA PROC/ SOFTWARE DOLLARS	SMA TOTAL DOLLARS	FLORIDA JURISDICTION DISTRIBUTION PERCENTAGE	FLORIDA JURISDICTION OVERRIDE PERCENTAGE	FLORIDA JURISDICTION OVERRIDE TICKMARK	FLORIDA JURISDICTION PERCENTAGE	FLORIDA DOLLARS
	P63B	001210	FIELD SALES								
	P63B	002330	FIELD SALES								
	P63B	072010	FIELD SALES								
	P63B	002341	FIELD SALES								
	P63D	001210	FIELD SALES								
	P63D	002330	FIELD SALES								
	P63D	072010	FIELD SALES								
	P63D	002341	FIELD SALES								
	P63K	003000	SALES ENGINEERING-VOICE								
	P63K	001210	SALES ENGINEERING-VOICE								
	P63K	072010	SALES ENGINEERING-VOICE								
	P63L	003000	SALES ENGINEERING-DATA								
	P63L	072010	SALES ENGINEERING-DATA								
	P63M	003000	SALES ENGINEERING-NETWORK								
	P63M	072010	SALES ENGINEERING-NETWORK								
	P63N	072010	SALES ENGINEERING - BICS								
	P63N	003000	SALES ENGINEERING - BICS								
	P640	011210	VP-GM BRANCH OPS-CARMEL								
	P640	012310	VP-GM BRANCH OPS-CARMEL								
	P640	012411	VP-GM BRANCH OPS-CARMEL								
	P640	001210	VP-GM BRANCH OPS-CARMEL								
	P640	072010	VP-GM BRANCH OPS-CARMEL								
	P640	030000	VP-GM BRANCH OPS-CARMEL								
	P640	003000	VP-GM BRANCH OPS-CARMEL								
	P640	002330	VP-GM BRANCH OPS-CARMEL								
	P643	011210	BRANCH CONTACT CENTER								
	P643	012310	BRANCH CONTACT CENTER								
	P643	012411	BRANCH CONTACT CENTER								
	P643	001210	BRANCH CONTACT CENTER								
	P643	002310	BRANCH CONTACT CENTER								
	P643	002330	BRANCH CONTACT CENTER								
	P643	072010	BRANCH CONTACT CENTER								
	P643	030000	BRANCH CONTACT CENTER								
	P643	002341	BRANCH CONTACT CENTER								
	P644	011210	SALES ENGINEERING - CARMEL BRA								
	P644	012310	SALES ENGINEERING - CARMEL BRA								
	P644	012411	SALES ENGINEERING - CARMEL BRA								
	P644	003000	SALES ENGINEERING - CARMEL BRA								
	P644	001210	SALES ENGINEERING - CARMEL BRA								
	P644	072010	SALES ENGINEERING - CARMEL BRA								
	P644	030000	SALES ENGINEERING - CARMEL BRA								
	P644	002330	SALES ENGINEERING - CARMEL BRA								

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Sales, Marketing and Advertising (SMA) Analysts
(SMA, Regulated, Recurring, Florida Expenses)
BUSINESS MARKETS

BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	CAM REGULATED	CAM REGULATED OVERRIDE PERCENTAGE	CAM OVERRIDE TICKMARK	CAM ASSIGNABLE REGULATED PERCENTAGE	FLORIDA CAM REGULATED DOLLARS	SMA PERCENTAGE OF NON ITDP SOFTWARE DOLLARS	SMA OVERRIDE PERCENTAGE	SMA OVERRIDE TICKMARK	ASSIGNABLE SMA PERCENTAGE	ASSIGNABLE SMA DOLLARS
P030	001210	FIELD SALES										
P030	002330	FIELD SALES										
P030	072010	FIELD SALES										
P030	002341	FIELD SALES										
P030	001210	FIELD SALES										
P030	002330	FIELD SALES										
P030	072010	FIELD SALES										
P030	002341	FIELD SALES										
P03K	003000	SALES ENGINEERING-VOICE										
P03K	001210	SALES ENGINEERING-VOICE										
P03K	072010	SALES ENGINEERING-VOICE										
P03L	003000	SALES ENGINEERING-DATA										
P03L	072010	SALES ENGINEERING-DATA										
P03M	003000	SALES ENGINEERING-NETWORK										
P03M	072010	SALES ENGINEERING-NETWORK										
P03N	072010	SALES ENGINEERING - BICS										
P03N	003000	SALES ENGINEERING - BICS										
P040	011210	VP-QM BRANCH OPS-CARMEL										
P040	012310	VP-QM BRANCH OPS-CARMEL										
P040	012411	VP-QM BRANCH OPS-CARMEL										
P040	001210	VP-QM BRANCH OPS-CARMEL										
P040	072010	VP-QM BRANCH OPS-CARMEL										
P040	030005	VP-QM BRANCH OPS-CARMEL										
P040	003000	VP-QM BRANCH OPS-CARMEL										
P040	002330	VP-QM BRANCH OPS-CARMEL										
P043	011210	BRANCH CONTACT CENTER										
P043	012310	BRANCH CONTACT CENTER										
P043	012411	BRANCH CONTACT CENTER										
P043	001210	BRANCH CONTACT CENTER										
P043	002310	BRANCH CONTACT CENTER										
P043	002330	BRANCH CONTACT CENTER										
P043	072010	BRANCH CONTACT CENTER										
P043	030005	BRANCH CONTACT CENTER										
P043	002341	BRANCH CONTACT CENTER										
P044	011210	SALES ENGINEERING - CARMEL BRANCH										
P044	012310	SALES ENGINEERING - CARMEL BRANCH										
P044	012411	SALES ENGINEERING - CARMEL BRANCH										
P044	003000	SALES ENGINEERING - CARMEL BRANCH										
P044	001210	SALES ENGINEERING - CARMEL BRANCH										
P044	072010	SALES ENGINEERING - CARMEL BRANCH										
P044	030005	SALES ENGINEERING - CARMEL BRANCH										
P044	002330	SALES ENGINEERING - CARMEL BRANCH										

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FLC FILING
Sales, Marketing and Advertising (SMA) Analysis
(SMA, Regulated, Recurring, Florida Expenses)
BUSINESS MARKETS

BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	NON-RECURRING PERCENTAGE	NON-RECURRING PERCENTAGE TICKMARK	SMA REGULATED FL RECURRING DOLLARS	LONG RUN INCREMENTAL COST ADJUSTMENT	LONG RUN INCREMENTAL COST ADJ TICKMARK	ADJUSTED SMA REG FL
P83B	061210	FIELD SALES						
P83B	062330	FIELD SALES						
P83B	072810	FIELD SALES						
P83B	082341	FIELD SALES						
P83D	061210	FIELD SALES						
P83D	062330	FIELD SALES						
P83D	072810	FIELD SALES						
P83D	082341	FIELD SALES						
P83K	063600	SALES ENGINEERING-VC						
P83K	061210	SALES ENGINEERING-VC						
P83K	072810	SALES ENGINEERING-VC						
P83L	063600	SALES ENGINEERING-DA						
P83L	072810	SALES ENGINEERING-DA						
P83M	063600	SALES ENGINEERING-NE						
P83M	072810	SALES ENGINEERING-NE						
P83N	072810	SALES ENGINEERING - BN						
P83N	063600	SALES ENGINEERING - BN						
P840	011210	VP-GM BRANCH OPS-CAR						
P840	012310	VP-GM BRANCH OPS-CAR						
P840	012411	VP-GM BRANCH OPS-CAR						
P840	061210	VP-GM BRANCH OPS-CAR						
P840	072810	VP-GM BRANCH OPS-CAR						
P840	030005	VP-GM BRANCH OPS-CAR						
P840	063600	VP-GM BRANCH OPS-CAR						
P840	082330	VP-GM BRANCH OPS-CAR						
P843	011210	BRANCH CONTACT CENTE						
P843	012310	BRANCH CONTACT CENTE						
P843	012411	BRANCH CONTACT CENTE						
P843	061210	BRANCH CONTACT CENTE						
P843	062310	BRANCH CONTACT CENTE						
P843	062330	BRANCH CONTACT CENTE						
P843	072810	BRANCH CONTACT CENTE						
P843	030005	BRANCH CONTACT CENTE						
P843	082341	BRANCH CONTACT CENTE						
P844	011210	SALES ENGINEERING - CAF						
P844	012310	SALES ENGINEERING - CAF						
P844	012411	SALES ENGINEERING - CAF						
P844	063600	SALES ENGINEERING - CAF						
P844	061210	SALES ENGINEERING - CAF						
P844	072810	SALES ENGINEERING - CAF						
P844	030005	SALES ENGINEERING - CAF						
P844	082330	SALES ENGINEERING - CAF						

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FLO. FILING
Sales, Marketing and Advertising (SMA) Analysis
(SMA, Regulated, Recurring, Florida Expenses)
BUSINESS MARKETS

BUDGET CENTER ANALYSIS TICKMARK	BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	ANNUAL APPROVED VIEW DOLLARS	NON INT TEL/ DATA PROC/ SOFTWARE DOLLARS	SMA TOTAL DOLLARS	FLORIDA JURISDICTION DISTRIBUTION PERCENTAGE	FLORIDA JURISDICTION OVERRIDE PERCENTAGE	FLORIDA JURISDICTION OVERRIDE TICKMARK	FLORIDA JURISDICTION PERCENTAGE	FLORIDA DOLLARS
	P045	011210	PROGRAM MANAGEMENT								
	P045	012310	PROGRAM MANAGEMENT								
	P045	003400	PROGRAM MANAGEMENT								
	P045	001210	PROGRAM MANAGEMENT								
	P045	030005	PROGRAM MANAGEMENT								
	P045	002330	PROGRAM MANAGEMENT								
	P045	072800	PROGRAM MANAGEMENT								
	P04A	011210	FIELD SALES - FT WAYNE, I								
	P04A	012310	FIELD SALES - FT WAYNE, I								
	P04A	012411	FIELD SALES - FT WAYNE, I								
	P04A	001210	FIELD SALES - FT WAYNE, I								
	P04A	002330	FIELD SALES - FT WAYNE, I								
	P04A	072810	FIELD SALES - FT WAYNE, I								
	P04A	030005	FIELD SALES - FT WAYNE, I								
	P04A	002341	FIELD SALES - FT WAYNE, I								
	P04C	011210	FIELD SALES - CARMEL, IN								
	P04C	012310	FIELD SALES - CARMEL, IN								
	P04C	001210	FIELD SALES - CARMEL, IN								
	P04C	030005	FIELD SALES - CARMEL, IN								
	P04C	072800	FIELD SALES - CARMEL, IN								
	P04D	011210	FIELD SALES - LAFAYETTE,								
	P04D	012310	FIELD SALES - LAFAYETTE,								
	P04D	012411	FIELD SALES - LAFAYETTE,								
	P04D	001210	FIELD SALES - LAFAYETTE,								
	P04D	002330	FIELD SALES - LAFAYETTE,								
	P04D	030005	FIELD SALES - LAFAYETTE,								
	P04D	002341	FIELD SALES - LAFAYETTE,								
	P04D	072800	FIELD SALES - LAFAYETTE,								
	P04E	011210	FIELD SALES - BLOOMINGTON,								
	P04E	012310	FIELD SALES - BLOOMINGTON,								
	P04E	012411	FIELD SALES - BLOOMINGTON,								
	P04E	001210	FIELD SALES - BLOOMINGTON,								
	P04E	002330	FIELD SALES - BLOOMINGTON,								
	P04E	072810	FIELD SALES - BLOOMINGTON,								
	P04E	030005	FIELD SALES - BLOOMINGTON,								
	P04E	002341	FIELD SALES - BLOOMINGTON,								
	P04F	011210	FIELD SALES - SUN PRAIRIE, V								
	P04F	012310	FIELD SALES - SUN PRAIRIE, V								
	P04F	012411	FIELD SALES - SUN PRAIRIE, V								
	P04F	001210	FIELD SALES - SUN PRAIRIE, V								
	P04F	002330	FIELD SALES - SUN PRAIRIE, V								
	P04F	072810	FIELD SALES - SUN PRAIRIE, V								
	P04F	030005	FIELD SALES - SUN PRAIRIE, V								
	P04F	002341	FIELD SALES - SUN PRAIRIE, V								
	P04Q	011210	SALES ENGINEERING - DATA								
	P04Q	012310	SALES ENGINEERING - DATA								
	P04Q	001210	SALES ENGINEERING - DATA								
	P04Q	030005	SALES ENGINEERING - DATA								
	P04Q	002330	SALES ENGINEERING - DATA								
	P04Q	072810	SALES ENGINEERING - DATA								

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Sales Marketing and Advertising (SMA) Analysis
(SMA, Regulated Recurring Florida Expenses)
BUSINESS MARKETS

BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	CAM REGULATED PERCENTAGE	CAM REGULATED OVERRIDE PERCENTAGE	CAM OVERRIDE TICKMARK	CAM ASSIGNABLE REGULATED PERCENTAGE	FLORIDA CAM REGULATED DOLLARS	SMA PERCENTAGE OF NON IT/DP SOFTWARE DOLLARS	SMA OVERRIDE PERCENTAGE	SMA OVERRIDE TICKMARK	ASSIGNABLE SMA PERCENTAGE	ASSIGNABLE SMA DOLLARS
P845	811210	PROGRAM MANAGEMENT										
P845	812310	PROGRAM MANAGEMENT										
P845	883480	PROGRAM MANAGEMENT										
P845	881218	PROGRAM MANAGEMENT										
P845	830005	PROGRAM MANAGEMENT										
P845	882330	PROGRAM MANAGEMENT										
P845	872880	PROGRAM MANAGEMENT										
P84A	811210	FIELD SALES - FT WAYNE, IN OFFK										
P84A	812310	FIELD SALES - FT WAYNE, IN OFFK										
P84A	812411	FIELD SALES - FT WAYNE, IN OFFK										
P84A	881218	FIELD SALES - FT WAYNE, IN OFFK										
P84A	882330	FIELD SALES - FT WAYNE, IN OFFK										
P84A	872810	FIELD SALES - FT WAYNE, IN OFFK										
P84A	830005	FIELD SALES - FT WAYNE, IN OFFK										
P84A	882341	FIELD SALES - FT WAYNE, IN OFFK										
P84C	811210	FIELD SALES - CARMEL, IN										
P84C	812310	FIELD SALES - CARMEL, IN										
P84C	881218	FIELD SALES - CARMEL, IN										
P84C	830005	FIELD SALES - CARMEL, IN										
P84C	872880	FIELD SALES - CARMEL, IN										
P84D	811210	FIELD SALES - LAFAYETTE, IN										
P84D	812310	FIELD SALES - LAFAYETTE, IN										
P84D	812411	FIELD SALES - LAFAYETTE, IN										
P84D	881218	FIELD SALES - LAFAYETTE, IN										
P84D	882330	FIELD SALES - LAFAYETTE, IN										
P84D	830005	FIELD SALES - LAFAYETTE, IN										
P84D	882341	FIELD SALES - LAFAYETTE, IN										
P84D	872880	FIELD SALES - LAFAYETTE, IN										
P84E	811210	FIELD SALES - BLOOMINGTON, IL O										
P84E	812310	FIELD SALES - BLOOMINGTON, IL O										
P84E	812411	FIELD SALES - BLOOMINGTON, IL O										
P84E	881218	FIELD SALES - BLOOMINGTON, IL O										
P84E	882330	FIELD SALES - BLOOMINGTON, IL O										
P84E	872810	FIELD SALES - BLOOMINGTON, IL O										
P84E	830005	FIELD SALES - BLOOMINGTON, IL O										
P84E	882341	FIELD SALES - BLOOMINGTON, IL O										
P84F	811210	FIELD SALES - SUN PRAIRIE, WI										
P84F	812310	FIELD SALES - SUN PRAIRIE, WI										
P84F	812411	FIELD SALES - SUN PRAIRIE, WI										
P84F	881218	FIELD SALES - SUN PRAIRIE, WI										
P84F	882330	FIELD SALES - SUN PRAIRIE, WI										
P84F	872810	FIELD SALES - SUN PRAIRIE, WI										
P84F	830005	FIELD SALES - SUN PRAIRIE, WI										
P84F	882341	FIELD SALES - SUN PRAIRIE, WI										
P84Q	811210	SALES ENGINEERING - DATA										
P84Q	812310	SALES ENGINEERING - DATA										
P84Q	881218	SALES ENGINEERING - DATA										
P84Q	830005	SALES ENGINEERING - DATA										
P84Q	882330	SALES ENGINEERING - DATA										
P84Q	872810	SALES ENGINEERING - DATA										

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Sales, Marketing and Advertising (SMA) Analysis
(SMA Regulated Recurring Florida Expenses)
BUSINESS MARKETS

BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	NON- RECURRING PERCENTAGE	NON- RECURRING PERCENTAGE TICKMARK	SMA REGULATED PL RECURRING DOLLARS	LONG RUN INCREMENTAL COST ADJUSTMENT	LONG RUN INCREMENTAL COST ADJ TICKMARK	ADJUSTED SMA REG FL DOLLARS
P845	011210	PROGRAM MANAGEMENT						
P845	012310	PROGRAM MANAGEMENT						
P845	053400	PROGRAM MANAGEMENT						
P845	001210	PROGRAM MANAGEMENT						
P845	030005	PROGRAM MANAGEMENT						
P845	002330	PROGRAM MANAGEMENT						
P845	072000	PROGRAM MANAGEMENT						
P84A	011210	FIELD SALES - FT WAYNE, IN OFFICE #						
P84A	012310	FIELD SALES - FT WAYNE, IN OFFICE #						
P84A	012411	FIELD SALES - FT WAYNE, IN OFFICE #						
P84A	001210	FIELD SALES - FT WAYNE, IN OFFICE #						
P84A	002330	FIELD SALES - FT WAYNE, IN OFFICE #						
P84A	072010	FIELD SALES - FT WAYNE, IN OFFICE #						
P84A	030005	FIELD SALES - FT WAYNE, IN OFFICE #						
P84A	002341	FIELD SALES - FT WAYNE, IN OFFICE #						
P84C	011210	FIELD SALES - CARMEL, IN						
P84C	012310	FIELD SALES - CARMEL, IN						
P84C	001210	FIELD SALES - CARMEL, IN						
P84C	030005	FIELD SALES - CARMEL, IN						
P84C	072000	FIELD SALES - CARMEL, IN						
P84D	011210	FIELD SALES - LAFAYETTE, IN						
P84D	012310	FIELD SALES - LAFAYETTE, IN						
P84D	012411	FIELD SALES - LAFAYETTE, IN						
P84D	001210	FIELD SALES - LAFAYETTE, IN						
P84D	002330	FIELD SALES - LAFAYETTE, IN						
P84D	030005	FIELD SALES - LAFAYETTE, IN						
P84D	002341	FIELD SALES - LAFAYETTE, IN						
P84D	072000	FIELD SALES - LAFAYETTE, IN						
P84E	011210	FIELD SALES - BLOOMINGTON, IL OFFICE						
P84E	012310	FIELD SALES - BLOOMINGTON, IL OFFICE						
P84E	012411	FIELD SALES - BLOOMINGTON, IL OFFICE						
P84E	001210	FIELD SALES - BLOOMINGTON, IL OFFICE						
P84E	002330	FIELD SALES - BLOOMINGTON, IL OFFICE						
P84E	072010	FIELD SALES - BLOOMINGTON, IL OFFICE						
P84E	030005	FIELD SALES - BLOOMINGTON, IL OFFICE						
P84E	002341	FIELD SALES - BLOOMINGTON, IL OFFICE						
P84F	011210	FIELD SALES - SUN PRAIRIE, WI						
P84F	012310	FIELD SALES - SUN PRAIRIE, WI						
P84F	012411	FIELD SALES - SUN PRAIRIE, WI						
P84F	001210	FIELD SALES - SUN PRAIRIE, WI						
P84F	002330	FIELD SALES - SUN PRAIRIE, WI						
P84F	072010	FIELD SALES - SUN PRAIRIE, WI						
P84F	030005	FIELD SALES - SUN PRAIRIE, WI						
P84F	002341	FIELD SALES - SUN PRAIRIE, WI						
P84Q	011210	SALES ENGINEERING - DATA						
P84Q	012310	SALES ENGINEERING - DATA						
P84Q	001210	SALES ENGINEERING - DATA						
P84Q	030005	SALES ENGINEERING - DATA						
P84Q	002330	SALES ENGINEERING - DATA						
P84Q	072010	SALES ENGINEERING - DATA						

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FLO
Sales, Marketing and Advertising (SMA) Analysis
(SMA Regulated Recurring Florida Expenses)
BUSINESS MARKETS

BUDGET CENTER ANALYSIS TICKMARK	BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	ANNUAL APPROVED VIEW DOLLARS	NON INT TEL/ DATA PROC/ SOFTWARE DOLLARS	SMA TOTAL DOLLARS	FLORIDA JURISDICTION DISTRIBUTION PERCENTAGE	FLORIDA JURISDICTION OVERRIDE PERCENTAGE	FLORIDA JURISDICTION OVERRIDE TICKMARK	FLORIDA JURISDICTION PERCENTAGE	FLORIDA DOLLARS
	P04R	011210	SALES ENGINEERING - NETWORK								
	P04R	012310	SALES ENGINEERING - NETWORK								
	P04R	003400	SALES ENGINEERING - NETWORK								
	P04R	003000	SALES ENGINEERING - NETWORK								
	P04R	001210	SALES ENGINEERING - NETWORK								
	P04R	072010	SALES ENGINEERING - NETWORK								
	P04R	000000	SALES ENGINEERING - NETWORK								
	P04T	012310	SALES ENGINEERING - CUST TRAINING								
	P04T	002330	SALES ENGINEERING - CUST TRAINING								
	P04T	002347	SALES ENGINEERING - CUST TRAINING								
	P04T	072000	SALES ENGINEERING - CUST TRAINING								
	P050	003000	VP-GM BRANCH OPS-MARION								
	P050	001210	VP-GM BRANCH OPS-MARION								
	P050	011210	VP-GM BRANCH OPS-MARION								
	P050	012340	VP-GM BRANCH OPS-MARION								
	P050	072000	VP-GM BRANCH OPS-MARION								
	P053	012310	BRANCH CONTACT CENTER								
	P053	001210	BRANCH CONTACT CENTER								
	P053	002310	BRANCH CONTACT CENTER								
	P053	002330	BRANCH CONTACT CENTER								
	P053	072310	BRANCH CONTACT CENTER								
	P053	072010	BRANCH CONTACT CENTER								
	P053	002341	BRANCH CONTACT CENTER								
	P053	002347	BRANCH CONTACT CENTER								
	P054	003400	SALES ENGINEERING - MARION BRAN								
	P054	003000	SALES ENGINEERING - MARION BRAN								
	P054	001210	SALES ENGINEERING - MARION BRAN								
	P054	072010	SALES ENGINEERING - MARION BRAN								
	P054	011210	SALES ENGINEERING - MARION BRAN								
	P054	003000	SALES ENGINEERING - MARION BRAN								
	P054	002000	SALES ENGINEERING - MARION BRAN								
	P054	072300	SALES ENGINEERING - MARION BRAN								
	P055	003400	PROGRAM MANAGEMENT								
	P055	011210	PROGRAM MANAGEMENT								
	P055	012340	PROGRAM MANAGEMENT								
	P055	003000	PROGRAM MANAGEMENT								
	P055	001210	PROGRAM MANAGEMENT								
	P055	002330	PROGRAM MANAGEMENT								
	P055	072300	PROGRAM MANAGEMENT								
	P055	072000	PROGRAM MANAGEMENT								
	P05A	001210	FIELD SALES - OWOSSO, MI								
	P05A	072010	FIELD SALES - OWOSSO, MI								
	P05A	011210	FIELD SALES - OWOSSO, MI								
	P05A	012340	FIELD SALES - OWOSSO, MI								
	P05A	002330	FIELD SALES - OWOSSO, MI								
	P05A	007000	FIELD SALES - OWOSSO, MI								

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Sales Marketing and Advertising (SMA) Analysis
(SMA, Regulated, Recurring Florida Expenses)
BUSINESS MARKETS

BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	CAM REGULATED PERCENTAGE	CAM REGULATED OVERRIDE PERCENTAGE	CAM OVERRIDE TICKMARK	CAM ASSIGNABLE REGULATED PERCENTAGE	FLORIDA CAM REGULATED DOLLARS	SMA PERCENTAGE OF NON IT/DP SOFTWARE DOLLARS	SMA OVERRIDE PERCENTAGE	SMA OVERRIDE TICKMARK	ASSIGNABLE SMA PERCENTAGE	ASSIGNABLE SMA DOLLARS
P64R	011210	SALES ENGINEERING - NETWORK										
P64R	012310	SALES ENGINEERING - NETWORK										
P64R	053000	SALES ENGINEERING - NETWORK										
P64R	053000	SALES ENGINEERING - NETWORK										
P64R	001210	SALES ENGINEERING - NETWORK										
P64R	072010	SALES ENGINEERING - NETWORK										
P64R	030000	SALES ENGINEERING - NETWORK										
P64T	012310	SALES ENGINEERING - CUST TRAINING										
P64T	002330	SALES ENGINEERING - CUST TRAINING										
P64T	002347	SALES ENGINEERING - CUST TRAINING										
P64T	072000	SALES ENGINEERING - CUST TRAINING										
P650	053000	VP-QM BRANCH OPS-MARION										
P650	001210	VP-QM BRANCH OPS-MARION										
P650	011210	VP-QM BRANCH OPS-MARION										
P650	012340	VP-QM BRANCH OPS-MARION										
P650	072000	VP-QM BRANCH OPS-MARION										
P653	012310	BRANCH CONTACT CENTER										
P653	001210	BRANCH CONTACT CENTER										
P653	002330	BRANCH CONTACT CENTER										
P653	002330	BRANCH CONTACT CENTER										
P653	072310	BRANCH CONTACT CENTER										
P653	072010	BRANCH CONTACT CENTER										
P653	002347	BRANCH CONTACT CENTER										
P653	002347	BRANCH CONTACT CENTER										
P654	053000	SALES ENGINEERING - MARION BRANCH										
P654	053000	SALES ENGINEERING - MARION BRANCH										
P654	001210	SALES ENGINEERING - MARION BRANCH										
P654	072010	SALES ENGINEERING - MARION BRANCH										
P654	011210	SALES ENGINEERING - MARION BRANCH										
P654	031000	SALES ENGINEERING - MARION BRANCH										
P654	030000	SALES ENGINEERING - MARION BRANCH										
P654	072000	SALES ENGINEERING - MARION BRANCH										
P656	053000	PROGRAM MANAGEMENT										
P656	011210	PROGRAM MANAGEMENT										
P656	012340	PROGRAM MANAGEMENT										
P656	053000	PROGRAM MANAGEMENT										
P656	001210	PROGRAM MANAGEMENT										
P656	002330	PROGRAM MANAGEMENT										
P656	072000	PROGRAM MANAGEMENT										
P656	072000	PROGRAM MANAGEMENT										
P65A	001210	FIELD SALES - OWOSSO, MI										
P65A	072010	FIELD SALES - OWOSSO, MI										
P65A	011210	FIELD SALES - OWOSSO, MI										
P65A	012340	FIELD SALES - OWOSSO, MI										
P65A	002330	FIELD SALES - OWOSSO, MI										
P65A	007000	FIELD SALES - OWOSSO, MI										

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Sales, Marketing and Advertising (SMA) Analysis
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BUSINESS MARKETS

BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION
P64R	011210	SALES ENGINEERING - NETWORK
P64R	012310	SALES ENGINEERING - NETWORK
P64R	053400	SALES ENGINEERING - NETWORK
P64R	053600	SALES ENGINEERING - NETWORK
P64R	061210	SALES ENGINEERING - NETWORK
P64R	072010	SALES ENGINEERING - NETWORK
P64R	020000	SALES ENGINEERING - NETWORK

P64T	012310	SALES ENGINEERING - CUST TRA
P64T	062330	SALES ENGINEERING - CUST TRA
P64T	062347	SALES ENGINEERING - CUST TRA
P64T	072000	SALES ENGINEERING - CUST TRA

P650	053600	VP-GM BRANCH OPS-MARION
P650	061210	VP-GM BRANCH OPS-MARION
P650	011210	VP-GM BRANCH OPS-MARION
P650	012340	VP-GM BRANCH OPS-MARION
P650	072000	VP-GM BRANCH OPS-MARION

P653	012310	BRANCH CONTACT CENTER
P653	061210	BRANCH CONTACT CENTER
P653	062310	BRANCH CONTACT CENTER
P653	062330	BRANCH CONTACT CENTER
P653	072310	BRANCH CONTACT CENTER
P653	072010	BRANCH CONTACT CENTER
P653	062341	BRANCH CONTACT CENTER
P653	062347	BRANCH CONTACT CENTER

P654	053400	SALES ENGINEERING - MARION I
P654	053600	SALES ENGINEERING - MARION I
P654	061210	SALES ENGINEERING - MARION I
P654	072010	SALES ENGINEERING - MARION I
P654	011210	SALES ENGINEERING - MARION I
P654	031000	SALES ENGINEERING - MARION I
P654	032000	SALES ENGINEERING - MARION I
P654	072300	SALES ENGINEERING - MARION I

P655	053400	PROGRAM MANAGEMENT
P655	011210	PROGRAM MANAGEMENT
P655	012340	PROGRAM MANAGEMENT
P655	053600	PROGRAM MANAGEMENT
P655	061210	PROGRAM MANAGEMENT
P655	062330	PROGRAM MANAGEMENT
P655	072300	PROGRAM MANAGEMENT
P655	072000	PROGRAM MANAGEMENT

P65A	061210	FIELD SALES - OWOSSO MI
P65A	072010	FIELD SALES - OWOSSO MI
P65A	011210	FIELD SALES - OWOSSO MI
P65A	012340	FIELD SALES - OWOSSO MI
P65A	062330	FIELD SALES - OWOSSO MI
P65A	067000	FIELD SALES - OWOSSO MI

NON-RECURRING PERCENTAGE	NON-RECURRING PERCENTAGE TICKMARK	SMA REGULATED FL RECURRING DOLLARS	LONG RUN INCREMENTAL COST ADJUSTMENT	LONG RUN INCREMENTAL COST ADJ TICKMARK	ADJUSTED SMA REG FL DOLLARS
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Sales, Marketing and Advertising (SMA) Analysts
(SMAA, Regulated, Recurring, Florida Expenses)
BUSINESS MARKETS

BUDGET CENTER ANALYST TICKMARK	BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	ANNUAL APPROVED VIEW DOLLARS	NON INT TEL/ DATA PROC/ SOFTWARE DOLLARS	SMA TOTAL DOLLARS	FLORIDA JURISDICTION DISTRIBUTION PERCENTAGE	FLORIDA JURISDICTION OVERRIDE PERCENTAGE	FLORIDA JURISDICTION OVERRIDE TICKMARK	FLORIDA JURISDICTION PERCENTAGE	FLORIDA DOLLARS
P058		001210	FIELD SALES - MUSKEGON, MI								
P058		072010	FIELD SALES - MUSKEGON, MI								
P058		011210	FIELD SALES - MUSKEGON, MI								
P058		012340	FIELD SALES - MUSKEGON, MI								
P058		030220	FIELD SALES - MUSKEGON, MI								
P058		072300	FIELD SALES - MUSKEGON, MI								
P05C		001210	FIELD SALES - MEDINA, OH								
P05C		072010	FIELD SALES - MEDINA, OH								
P05C		011210	FIELD SALES - MEDINA, OH								
P05C		012340	FIELD SALES - MEDINA, OH								
P05C		002330	FIELD SALES - MEDINA, OH								
P05C		002341	FIELD SALES - MEDINA, OH								
P05C		072300	FIELD SALES - MEDINA, OH								
P05D		001210	FIELD SALES - MARION, OH								
P05D		002330	FIELD SALES - MARION, OH								
P05D		072010	FIELD SALES - MARION, OH								
P05D		011210	FIELD SALES - MARION, OH								
P05D		012340	FIELD SALES - MARION, OH								
P05D		002341	FIELD SALES - MARION, OH								
P05D		072300	FIELD SALES - MARION, OH								
P05E		001210	FIELD SALES - ERIE, PA								
P05E		002330	FIELD SALES - ERIE, PA								
P05E		072010	FIELD SALES - ERIE, PA								
P05E		011210	FIELD SALES - ERIE, PA								
P05E		012340	FIELD SALES - ERIE, PA								
P05E		072300	FIELD SALES - ERIE, PA								
P05F		001210	FIELD SALES - YORK, PA								
P05F		072010	FIELD SALES - YORK, PA								
P05F		011210	FIELD SALES - YORK, PA								
P05F		012340	FIELD SALES - YORK, PA								
P05F		072300	FIELD SALES - YORK, PA								
P05H		003500	SALES ENGINEERING - VOICE								
P05H		002330	SALES ENGINEERING - VOICE								
P05H		011210	SALES ENGINEERING - VOICE								
P05H		012340	SALES ENGINEERING - VOICE								
P05H		002347	SALES ENGINEERING - VOICE								
P05H		072300	SALES ENGINEERING - VOICE								
P05H		072010	SALES ENGINEERING - VOICE								
P05P		003500	SALES ENGINEERING - DATA								
P05P		011210	SALES ENGINEERING - DATA								
P05P		072300	SALES ENGINEERING - DATA								
P05P		072010	SALES ENGINEERING - DATA								
P05Q		011210	SALES ENGINEERING - NETWORK								
P05Q		012310	SALES ENGINEERING - NETWORK								
P05Q		003500	SALES ENGINEERING - NETWORK								
P05Q		001210	SALES ENGINEERING - NETWORK								
P05Q		072310	SALES ENGINEERING - NETWORK								
P05Q		072010	SALES ENGINEERING - NETWORK								
P05Q		002330	SALES ENGINEERING - NETWORK								

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FLORENCE FRANK
Sales Marketing and Advertising (SMAA) Analysis
(SMAA, Regulated, Recurring Florida Expenses)
BUSINESS MARKETS

BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	CAM REGULATED PERCENTAGE	CAM REGULATED OVERRIDE PERCENTAGE	CAM OVERRIDE TICKMARK	CAM ASSIGNABLE REGULATED PERCENTAGE	FLORIDA CAM REGULATED DOLLARS	SMAA PERCENTAGE OF NON IT/DP SOFTWARE DOLLARS	SMAA OVERRIDE PERCENTAGE	SMAA OVERRIDE TICKMARK	ASSIGNABLE SMAA PERCENTAGE	ASSIGNABLE SMAA DOLLARS
P008	001210	FIELD SALES - MUSKEGON, MI										
P008	072010	FIELD SALES - MUSKEGON, MI										
P008	011210	FIELD SALES - MUSKEGON, MI										
P008	012340	FIELD SALES - MUSKEGON, MI										
P008	030020	FIELD SALES - MUSKEGON, MI										
P008	072300	FIELD SALES - MUSKEGON, MI										
P00C	001210	FIELD SALES - MEDINA, OH										
P00C	072010	FIELD SALES - MEDINA, OH										
P00C	011210	FIELD SALES - MEDINA, OH										
P00C	012340	FIELD SALES - MEDINA, OH										
P00C	002330	FIELD SALES - MEDINA, OH										
P00C	002341	FIELD SALES - MEDINA, OH										
P00C	072300	FIELD SALES - MEDINA, OH										
P00D	001210	FIELD SALES - MARION, OH										
P00D	002330	FIELD SALES - MARION, OH										
P00D	072010	FIELD SALES - MARION, OH										
P00D	011210	FIELD SALES - MARION, OH										
P00D	012340	FIELD SALES - MARION, OH										
P00D	002341	FIELD SALES - MARION, OH										
P00D	072300	FIELD SALES - MARION, OH										
P00E	001210	FIELD SALES - ERIE, PA										
P00E	002330	FIELD SALES - ERIE, PA										
P00E	072010	FIELD SALES - ERIE, PA										
P00E	011210	FIELD SALES - ERIE, PA										
P00E	012340	FIELD SALES - ERIE, PA										
P00E	072300	FIELD SALES - ERIE, PA										
P00F	001210	FIELD SALES - YORK, PA										
P00F	072010	FIELD SALES - YORK, PA										
P00F	011210	FIELD SALES - YORK, PA										
P00F	012340	FIELD SALES - YORK, PA										
P00F	072300	FIELD SALES - YORK, PA										
P00H	003500	SALES ENGINEERING - VOICE										
P00H	002330	SALES ENGINEERING - VOICE										
P00H	011210	SALES ENGINEERING - VOICE										
P00H	012340	SALES ENGINEERING - VOICE										
P00H	002347	SALES ENGINEERING - VOICE										
P00H	072300	SALES ENGINEERING - VOICE										
P00H	072010	SALES ENGINEERING - VOICE										
P00P	003500	SALES ENGINEERING - DATA										
P00P	011210	SALES ENGINEERING - DATA										
P00P	072300	SALES ENGINEERING - DATA										
P00P	072010	SALES ENGINEERING - DATA										
P00Q	011210	SALES ENGINEERING - NETWORK										
P00Q	012310	SALES ENGINEERING - NETWORK										
P00Q	003500	SALES ENGINEERING - NETWORK										
P00Q	001210	SALES ENGINEERING - NETWORK										
P00Q	072310	SALES ENGINEERING - NETWORK										
P00Q	072010	SALES ENGINEERING - NETWORK										
P00Q	002330	SALES ENGINEERING - NETWORK										

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FLC FILING
Sales, Marketing and Advertising (S/M/A) Analysis
(S/M/A, Regulated, Recurring, Florida Expenses)
BUSINESS MARKETS

BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	NON-RECURRING PERCENTAGE	NON-RECURRING PERCENTAGE TICKMARK	S/M/A REGULATED FL RECURRING DOLLARS	LONG RUN INCREMENTAL COST ADJUSTMENT	LONG RUN INCREMENTAL COST ADJ TICKMARK	ADJUSTED S/M/A REG FL DOLLARS
P00B	001210	FIELD SALES - MUSKEGON, MI						
P00B	072010	FIELD SALES - MUSKEGON, MI						
P00B	011210	FIELD SALES - MUSKEGON, MI						
P00B	012340	FIELD SALES - MUSKEGON, MI						
P00B	030020	FIELD SALES - MUSKEGON, MI						
P00B	072300	FIELD SALES - MUSKEGON, MI						
P00C	001210	FIELD SALES - MEDINA, OH						
P00C	072010	FIELD SALES - MEDINA, OH						
P00C	011210	FIELD SALES - MEDINA, OH						
P00C	012340	FIELD SALES - MEDINA, OH						
P00C	002330	FIELD SALES - MEDINA, OH						
P00C	002341	FIELD SALES - MEDINA, OH						
P00C	072300	FIELD SALES - MEDINA, OH						
P00D	001210	FIELD SALES - MARION, OH						
P00D	002330	FIELD SALES - MARION, OH						
P00D	072010	FIELD SALES - MARION, OH						
P00D	011210	FIELD SALES - MARION, OH						
P00D	012340	FIELD SALES - MARION, OH						
P00D	002341	FIELD SALES - MARION, OH						
P00D	072300	FIELD SALES - MARION, OH						
P00E	001210	FIELD SALES - ERIE, PA						
P00E	002330	FIELD SALES - ERIE, PA						
P00E	072010	FIELD SALES - ERIE, PA						
P00E	011210	FIELD SALES - ERIE, PA						
P00E	012340	FIELD SALES - ERIE, PA						
P00E	072300	FIELD SALES - ERIE, PA						
P00F	001210	FIELD SALES - YORK, PA						
P00F	072010	FIELD SALES - YORK, PA						
P00F	011210	FIELD SALES - YORK, PA						
P00F	012340	FIELD SALES - YORK, PA						
P00F	072300	FIELD SALES - YORK, PA						
P00N	003500	SALES ENGINEERING - VOICE						
P00N	002330	SALES ENGINEERING - VOICE						
P00N	011210	SALES ENGINEERING - VOICE						
P00N	012340	SALES ENGINEERING - VOICE						
P00N	002347	SALES ENGINEERING - VOICE						
P00N	072300	SALES ENGINEERING - VOICE						
P00N	072010	SALES ENGINEERING - VOICE						
P00P	003500	SALES ENGINEERING - DATA						
P00P	011210	SALES ENGINEERING - DATA						
P00P	072300	SALES ENGINEERING - DATA						
P00P	072010	SALES ENGINEERING - DATA						
P00Q	011210	SALES ENGINEERING - NETWORK						
P00Q	012310	SALES ENGINEERING - NETWORK						
P00Q	003500	SALES ENGINEERING - NETWORK						
P00Q	001210	SALES ENGINEERING - NETWORK						
P00Q	072310	SALES ENGINEERING - NETWORK						
P00Q	072010	SALES ENGINEERING - NETWORK						
P00Q	002330	SALES ENGINEERING - NETWORK						

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FLOOR FILING
Sales Marketing and Advertising (SMA) Analysis
(SMA, Regulated, Recurring, Florida Expenses)
BUSINESS MARKETS

BUDGET CENTER ANALYSIS TICKMARK	BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	ANNUAL APPROVED VIEW DOLLARS	NON INT TEL/ DATA PROC/ SOFTWARE DOLLARS	SMA TOTAL DOLLARS	FLORIDA JURISDICTION DISTRIBUTION PERCENTAGE	FLORIDA JURISDICTION OVERRIDE PERCENTAGE	FLORIDA JURISDICTION OVERRIDE TICKMARK	FLORIDA JURISDICTION PERCENTAGE	FLORIDA DOLLARS
	P670	001210	DIRECTOR - MARKET RESPONSE								
	P670	072010	DIRECTOR - MARKET RESPONSE								
	P671	001210	MGR - MARKET RESPONSE 1A								
	P671	072010	MGR - MARKET RESPONSE 1A								
	P672	001210	MGR - MARKET RESPONSE-CA								
	P672	072010	MGR - MARKET RESPONSE-CA								
	P673	001110	MGR - MARKET RESPONSE-TE								
	P673	001210	MGR - MARKET RESPONSE-TE								
	P673	072010	MGR - MARKET RESPONSE-TE								
	P674	012310	MGR - MARKET RESPONSE-CA								
	P674	001210	MGR - MARKET RESPONSE-CA								
	P674	072010	MGR - MARKET RESPONSE-CA								
	P675	012400	MGR - MARKET RESPONSE-M								
	P675	001210	MGR - MARKET RESPONSE-M								
	P675	072010	MGR - MARKET RESPONSE-M								
	P700	001210	VP REGIONAL BRANCH SALES								
	P700	072010	VP REGIONAL BRANCH SALES								
	P702	001210	SMARTPACK								
	P702	072010	SMARTPACK								
	P700	001210	DATA PROCESSING COSTS								
	P704	001210	PROGRAM FUND								
	P710	001210	VP-QM BRANCH OPS-MW								
	P710	072010	VP-QM BRANCH OPS-MW								
	P714	003400	BCC - NORTH								
	P714	002330	BCC - NORTH								
	P714	072410	BCC - NORTH								
	P714	072010	BCC - NORTH								
	P715	001210	BCC - SOUTH								
	P71A	011210	MAJOR ACCOUNTS-NORTH								
	P71A	003400	MAJOR ACCOUNTS-NORTH								
	P71A	001210	MAJOR ACCOUNTS-NORTH								
	P71A	072010	MAJOR ACCOUNTS-NORTH								
	P71A	030000	MAJOR ACCOUNTS-NORTH								
	P71A	070000	MAJOR ACCOUNTS-NORTH								
	P71B	011210	MAJOR ACCOUNTS-SOUTH								
	P71B	001210	MAJOR ACCOUNTS-SOUTH								
	P71B	072010	MAJOR ACCOUNTS-SOUTH								
	P71B	030000	MAJOR ACCOUNTS-SOUTH								

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FLOOR FILING
Sales, Marketing and Advertising (SMA) Analysis
(SMA Regulated Recurring Florida Expenses)
BUSINESS MARKETS

BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	CAM REGULATED PERCENTAGE	CAM REGULATED OVERSIDE PERCENTAGE	CAM OVERSIDE TICKMARK	CAM ASSIGNABLE REGULATED PERCENTAGE	FLORIDA CAM REGULATED DOLLARS	SMA PERCENTAGE OF NON IT/DP SOFTWARE DOLLARS	SMA OVERSIDE PERCENTAGE	SMA OVERSIDE TICKMARK	ASSIGNABLE SMA PERCENTAGE	ASSIGNABLE SMA DOLLARS
P670	001210	DIRECTOR - MARKET RESPONSE										
P670	072010	DIRECTOR - MARKET RESPONSE										
P671	001210	MGR - MARKET RESPONSE-TAMPA										
P671	072010	MGR - MARKET RESPONSE-TAMPA										
P672	001210	MGR - MARKET RESPONSE-DURHAM										
P672	072010	MGR - MARKET RESPONSE-DURHAM										
P673	001110	MGR - MARKET RESPONSE-TEXASAM										
P673	001210	MGR - MARKET RESPONSE-TEXASAM										
P673	072010	MGR - MARKET RESPONSE-TEXASAM										
P674	012310	MGR - MARKET RESPONSE-CARMEL										
P674	001210	MGR - MARKET RESPONSE-CARMEL										
P674	072010	MGR - MARKET RESPONSE-CARMEL										
P675	012400	MGR - MARKET RESPONSE-MARION										
P675	001210	MGR - MARKET RESPONSE-MARION										
P675	072010	MGR - MARKET RESPONSE-MARION										
P700	001210	VP REGIONAL BRANCH SALES-WEST										
P700	072010	VP REGIONAL BRANCH SALES-WEST										
P702	001210	SMARTPACK										
P702	072010	SMARTPACK										
P703	001210	DATA PROCESSING COSTS										
P704	001210	PROGRAM FUND										
P710	001210	VP-GM BRANCH OPS-NW										
P710	072010	VP-GM BRANCH OPS-NW										
P714	003400	BCC - NORTH										
P714	002330	BCC - NORTH										
P714	072410	BCC - NORTH										
P714	072010	BCC - NORTH										
P715	001210	BCC - SOUTH										
P71A	011210	MAJOR ACCOUNTS-NORTH										
P71A	003400	MAJOR ACCOUNTS-NORTH										
P71A	001210	MAJOR ACCOUNTS-NORTH										
P71A	072010	MAJOR ACCOUNTS-NORTH										
P71A	030000	MAJOR ACCOUNTS-NORTH										
P71A	070000	MAJOR ACCOUNTS-NORTH										
P71B	011210	MAJOR ACCOUNTS-SOUTH										
P71B	001210	MAJOR ACCOUNTS-SOUTH										
P71B	072010	MAJOR ACCOUNTS-SOUTH										
P71B	030000	MAJOR ACCOUNTS-SOUTH										

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FLORIDA FILING
Sales Marketing and Advertising (SMA) Analysis
(SMA Regulated Recurring Florida Expenses)
BUSINESS MARKETS

BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	NON- RECURRING PERCENTAGE	NON- RECURRING PERCENTAGE TICKMARK	SMA REGULATED FL RECURRING DOLLARS	LONG RUN INCREMENTAL COST ADJUSTMENT	LONG RUN INCREMENTAL COST ADJ TICKMARK	ADJUSTED SMA REG FL DOLLARS
P676	001210	DIRECTOR - MARKET RESPONSE						
P676	072010	DIRECTOR - MARKET RESPONSE						
P671	001210	MGR - MARKET RESPONSE - TAMPA						
P671	072010	MGR - MARKET RESPONSE - TAMPA						
P672	001210	MGR - MARKET RESPONSE - DURHAM						
P672	072010	MGR - MARKET RESPONSE - DURHAM						
P673	001110	MGR - MARKET RESPONSE - TEXASNM						
P673	001210	MGR - MARKET RESPONSE - TEXASNM						
P673	072010	MGR - MARKET RESPONSE - TEXASNM						
P674	012310	MGR - MARKET RESPONSE - CARMEL						
P674	001210	MGR - MARKET RESPONSE - CARMEL						
P674	072010	MGR - MARKET RESPONSE - CARMEL						
P675	012400	MGR - MARKET RESPONSE - MARION						
P675	001210	MGR - MARKET RESPONSE - MARION						
P675	072010	MGR - MARKET RESPONSE - MARION						
P700	001210	VP REGIONAL BRANCH SALES - WEST						
P700	072010	VP REGIONAL BRANCH SALES - WEST						
P702	001210	SMARTPACK						
P702	072010	SMARTPACK						
P703	001210	DATA PROCESSING COSTS						
P704	001210	PROGRAM FUND						
P710	001210	VP-GM BRANCH OPS-NW						
P710	072010	VP-GM BRANCH OPS-NW						
P714	003400	BCC - NORTH						
P714	002330	BCC - NORTH						
P714	072410	BCC - NORTH						
P714	072010	BCC - NORTH						
P715	001210	BCC - SOUTH						
P71A	011210	MAJOR ACCOUNTS-NORTH						
P71A	003400	MAJOR ACCOUNTS-NORTH						
P71A	001210	MAJOR ACCOUNTS-NORTH						
P71A	072010	MAJOR ACCOUNTS-NORTH						
P71A	030005	MAJOR ACCOUNTS-NORTH						
P71A	070000	MAJOR ACCOUNTS-NORTH						
P71B	011210	MAJOR ACCOUNTS-SOUTH						
P71B	001210	MAJOR ACCOUNTS-SOUTH						
P71B	072010	MAJOR ACCOUNTS-SOUTH						
P71B	030005	MAJOR ACCOUNTS-SOUTH						

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FIG 1 FILING
Sales Marketing and Advertising (S/M/A) Analysis
(S/M/A, Regulated, Recurring, Florida Expenses)
BUSINESS MARKETS

BUDGET CENTER ANALYSIS TICKMARK	BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	ANNUAL APPROVED VIEW DOLLARS	NON INT TEL DATA PROC SOFTWARE DOLLARS	S/M/A TOTAL DOLLARS	FLORIDA JURISDICTION DISTRIBUTION PERCENTAGE	FLORIDA JURISDICTION OVERRIDE PERCENTAGE	FLORIDA JURISDICTION OVERRIDE TICKMARK	FLORIDA JURISDICTION PERCENTAGE	FLORIDA DOLLARS
	P71C	011210	BAM - NORTH								
	P71C	001210	BAM - NORTH								
	P71C	072010	BAM - NORTH								
	P71C	030005	BAM - NORTH								
	P71C	0T0000	BAM - NORTH								
	P71D	011210	BAM - SOUTH								
	P71D	001210	BAM - SOUTH								
	P71D	072010	BAM - SOUTH								
	P71D	030005	BAM - SOUTH								
	P71D	0T0000	BAM - SOUTH								
	P71J	001210	SALES ENGINEERING-NO								
	P71J	072010	SALES ENGINEERING-NO								
	P71K	001210	SALES ENGINEERING-SO								
	P71K	072010	SALES ENGINEERING-SO								
	P71M	053400	PROGRAM MANAGEMENT								
	P71M	072010	PROGRAM MANAGEMENT								
	P71M	001210	PROGRAM MANAGEMENT								
	P71N	053400	PROGRAM MANAGEMENT								
	P71N	072010	PROGRAM MANAGEMENT								
	P71N	001210	PROGRAM MANAGEMENT								
	P71R	011210	SALES IDAHO & EAST WA								
	P71R	001210	SALES IDAHO & EAST WA								
	P71R	072010	SALES IDAHO & EAST WA								
	P71R	030005	SALES IDAHO & EAST WA								
	P71R	0T0000	SALES IDAHO & EAST WA								
	P720	054011	NORTH BRANCH								
	P720	012400	NORTH BRANCH								
	P720	012400	NORTH BRANCH								
	P720	072410	NORTH BRANCH								
	P721	011210	MAJOR ACCT SALES								
	P721	012400	MAJOR ACCT SALES								
	P721	030005	MAJOR ACCT SALES								
	P721	001210	MAJOR ACCT SALES								
	P721	072010	MAJOR ACCT SALES								
	P722	011210	MAJOR ACCT SALES								
	P722	012400	MAJOR ACCT SALES								
	P722	030005	MAJOR ACCT SALES								
	P722	001210	MAJOR ACCT SALES								
	P722	072010	MAJOR ACCT SALES								
	P723	011210	ENTERTAINMENT/BAM								
	P723	012400	ENTERTAINMENT/BAM								
	P723	030005	ENTERTAINMENT/BAM								
	P723	001210	ENTERTAINMENT/BAM								
	P723	072010	ENTERTAINMENT/BAM								

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FLC c FILING
Sales, Marketing and Advertising (SMA/A) Analysis
(SMAA, Regulated, Recurring, Florida Expenses)
BUSINESS MARKETS

BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	CAM REGULATED PERCENTAGE	CAM REGULATED OVERRIDE PERCENTAGE	CAM OVERRIDE TICKMARK	CAM ASSIGNABLE REGULATED PERCENTAGE	FLORIDA CAM REGULATED DOLLARS	SMAA PERCENTAGE OF NON IT/DP SOFTWARE DOLLARS	SMAA OVERRIDE PERCENTAGE	SMAA OVERRIDE TICKMARK	ASSIGNABLE SMAA PERCENTAGE	ASSIGNABLE SMAA DOLLARS
P71C	011210	BAM - NORTH										
P71C	001210	BAM - NORTH										
P71C	072010	BAM - NORTH										
P71C	030005	BAM - NORTH										
P71C	070000	BAM - NORTH										
P71D	011210	BAM - SOUTH										
P71D	001210	BAM - SOUTH										
P71D	072010	BAM - SOUTH										
P71D	030005	BAM - SOUTH										
P71D	070000	BAM - SOUTH										
P71J	001210	SALES ENGINEERING-NORTH										
P71J	072010	SALES ENGINEERING-NORTH										
P71K	001210	SALES ENGINEERING-SOUTH										
P71K	072010	SALES ENGINEERING-SOUTH										
P71M	053400	PROGRAM MANAGEMENT-NORTH										
P71M	072010	PROGRAM MANAGEMENT-NORTH										
P71M	001210	PROGRAM MANAGEMENT-NORTH										
P71N	053400	PROGRAM MANAGEMENT-SOUTH										
P71N	072010	PROGRAM MANAGEMENT-SOUTH										
P71N	001210	PROGRAM MANAGEMENT-SOUTH										
P71R	011210	SALES-IDAHO & EAST WASHINGTON										
P71R	001210	SALES-IDAHO & EAST WASHINGTON										
P71R	072010	SALES-IDAHO & EAST WASHINGTON										
P71R	030005	SALES-IDAHO & EAST WASHINGTON										
P71R	070000	SALES-IDAHO & EAST WASHINGTON										
P720	054011	NORTH BRANCH										
P720	012400	NORTH BRANCH										
P720	012400	NORTH BRANCH										
P720	072010	NORTH BRANCH										
P721	011210	MAJOR ACCT SALES										
P721	012400	MAJOR ACCT SALES										
P721	030005	MAJOR ACCT SALES										
P721	001210	MAJOR ACCT SALES										
P721	072010	MAJOR ACCT SALES										
P722	011210	MAJOR ACCT SALES										
P722	012400	MAJOR ACCT SALES										
P722	030005	MAJOR ACCT SALES										
P722	001210	MAJOR ACCT SALES										
P722	072010	MAJOR ACCT SALES										
P723	011210	ENTERTAINMENT/BAM										
P723	012400	ENTERTAINMENT/BAM										
P723	030005	ENTERTAINMENT/BAM										
P723	001210	ENTERTAINMENT/BAM										
P723	072010	ENTERTAINMENT/BAM										

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FL. FILING
Sales Marketing and Advertising (S/M/A) Analysis
(S/M/A. Regulated. Recurring Florida Expenses)
BUSINESS MARKETS

BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	NON- RECURRING PERCENTAGE	NON- RECURRING TICKMARK	S/M/A REGULATED FL RECURRING DOLLARS	LONG RUN INCREMENTAL COST ADJUSTMENT	LONG RUN INCREMENTAL COST ADJ TICKMARK	ADJUSTED S/M/A REG FL DOLLARS
P71C	811210	BAM - NORTH						
P71C	881218	BAM - NORTH						
P71C	872810	BAM - NORTH						
P71C	830005	BAM - NORTH						
P71C	070000	BAM - NORTH						
P71D	811210	BAM - SOUTH						
P71D	881218	BAM - SOUTH						
P71D	872810	BAM - SOUTH						
P71D	830005	BAM - SOUTH						
P71D	070000	BAM - SOUTH						
P71J	881218	SALES ENGINEERING-NORTH						
P71J	872810	SALES ENGINEERING-NORTH						
P71K	881218	SALES ENGINEERING-SOUTH						
P71K	872810	SALES ENGINEERING-SOUTH						
P71M	883480	PROGRAM MANAGEMENT-NORTH						
P71M	872810	PROGRAM MANAGEMENT-NORTH						
P71M	881218	PROGRAM MANAGEMENT-NORTH						
P71N	883480	PROGRAM MANAGEMENT-SOUTH						
P71N	872810	PROGRAM MANAGEMENT-SOUTH						
P71N	881218	PROGRAM MANAGEMENT-SOUTH						
P71R	811210	SALES-IDAHO & EAST WASHINGTON						
P71R	881218	SALES-IDAHO & EAST WASHINGTON						
P71R	872810	SALES-IDAHO & EAST WASHINGTON						
P71R	830005	SALES-IDAHO & EAST WASHINGTON						
P71R	070000	SALES-IDAHO & EAST WASHINGTON						
P720	884011	NORTH BRANCH						
P720	812480	NORTH BRANCH						
P720	812480	NORTH BRANCH						
P720	872410	NORTH BRANCH						
P721	811210	MAJOR ACCT SALES						
P721	812480	MAJOR ACCT SALES						
P721	830005	MAJOR ACCT SALES						
P721	881218	MAJOR ACCT SALES						
P721	872810	MAJOR ACCT SALES						
P722	811210	MAJOR ACCT SALES						
P722	812480	MAJOR ACCT SALES						
P722	830005	MAJOR ACCT SALES						
P722	881218	MAJOR ACCT SALES						
P722	872810	MAJOR ACCT SALES						
P723	811210	ENTERTAINMENT/BAM						
P723	812480	ENTERTAINMENT/BAM						
P723	830005	ENTERTAINMENT/BAM						
P723	881218	ENTERTAINMENT/BAM						
P723	872810	ENTERTAINMENT/BAM						

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FLOA FIRMING
Sales, Marketing and Advertising (SMA) Analysis
(SMA, Regulated, Recurring Florida Expenses)
BUSINESS MARKETS

BUDGET CENTER ANALYSIS TICKETMARK	BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION
P725	011210	MAJOR ACCOUNT SALES	
P725	012480	MAJOR ACCOUNT SALES	
P725	030005	MAJOR ACCOUNT SALES	
P725	061210	MAJOR ACCOUNT SALES	
P725	072010	MAJOR ACCOUNT SALES	
P720	011210	NORTH BRANCH ENGINEERS #1	
P720	012480	NORTH BRANCH ENGINEERS #1	
P720	030005	NORTH BRANCH ENGINEERS #1	
P720	063000	NORTH BRANCH ENGINEERS #1	
P720	072010	NORTH BRANCH ENGINEERS #1	
P720	011210	SALES ENGINEERING - VOICE	
P720	012480	SALES ENGINEERING - VOICE	
P720	030005	SALES ENGINEERING - VOICE	
P720	063000	SALES ENGINEERING - VOICE	
P720	072010	SALES ENGINEERING - VOICE	
P72E	011210	SALES ENGINEERING - DATA	
P72E	012480	SALES ENGINEERING - DATA	
P72E	030005	SALES ENGINEERING - DATA	
P72E	063000	SALES ENGINEERING - DATA	
P72E	072010	SALES ENGINEERING - DATA	
P72L	063500	STATE PROJECTS	
P72M	011210	CSA'S	
P72M	012480	CSA'S	
P72M	030005	CSA'S	
P72M	061210	CSA'S	
P72M	072010	CSA'S	
P72U	061210	BAM	
P72V	011210	SALES ENGINEERING - NETWORK APPLIC	
P72V	012480	SALES ENGINEERING - NETWORK APPLIC	
P72V	030005	SALES ENGINEERING - NETWORK APPLIC	
P72V	063500	SALES ENGINEERING - NETWORK APPLIC	
P72V	072010	SALES ENGINEERING - NETWORK APPLIC	
P72X	011210	GENERAL MANAGER - BRANCH OPERATK	
P72X	030005	GENERAL MANAGER - BRANCH OPERATK	
P72X	061210	GENERAL MANAGER - BRANCH OPERATK	
P72Z	011210	FLEET	
P72Z	030005	FLEET	
P730	063480	VP-GM BRANCH OPS - SOUTH	
P730	061210	VP-GM BRANCH OPS - SOUTH	
P731	061210	FIELD SALES - LA COUNTY	
P732	061210	FIELD SALES 1 - NORWALK	
P733	061210	FIELD SALES 2 - NORWALK	
P736	063500	LA COUNTY PROGRAM OFFICE	

ANNUAL APPROVED VIEW DOLLARS	NON INT TEL/ DATA PROC/ SOFTWARE DOLLARS	SMA TOTAL DOLLARS	FLORIDA JURISDICTION DISTRIBUTION PERCENTAGE	FLORIDA JURISDICTION OVERRIDE PERCENTAGE	FLORIDA JURISDICTION OVERRIDE TICKMARK	FLORIDA JURISDICTION PERCENTAGE	FLORIDA DOLLARS
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FLO. FILING
Sales, Marketing and Advertising (SMA) Analysis
(SMA Regulated Recurring Florida Expenses)
BUSINESS MARKETS

BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	CAM REGULATED PERCENTAGE	CAM REGULATED OVERRIDE PERCENTAGE	CAM OVERRIDE TICKMARK	CAM ASSIGNABLE REGULATED PERCENTAGE	FLORIDA CAM REGULATED DOLLARS	SMA PERCENTAGE OF NON IT/DP SOFTWARE DOLLARS	SMA OVERRIDE PERCENTAGE	SMA OVERRIDE TICKMARK	ASSIGNABLE SMA PERCENTAGE	ASSIGNABLE SMA DOLLARS
P725	011210	MAJOR ACCOUNT SALES										
P725	012480	MAJOR ACCOUNT SALES										
P725	030005	MAJOR ACCOUNT SALES										
P725	061210	MAJOR ACCOUNT SALES										
P725	072010	MAJOR ACCOUNT SALES										
P720	011210	NORTH BRANCH ENGINEERS #1										
P720	012480	NORTH BRANCH ENGINEERS #1										
P720	030005	NORTH BRANCH ENGINEERS #1										
P720	063500	NORTH BRANCH ENGINEERS #1										
P720	072010	NORTH BRANCH ENGINEERS #1										
P720	011210	SALES ENGINEERING - VOICE										
P720	012480	SALES ENGINEERING - VOICE										
P720	030005	SALES ENGINEERING - VOICE										
P720	063500	SALES ENGINEERING - VOICE										
P720	072010	SALES ENGINEERING - VOICE										
P72E	011210	SALES ENGINEERING - DATA										
P72E	012480	SALES ENGINEERING - DATA										
P72E	030005	SALES ENGINEERING - DATA										
P72E	063500	SALES ENGINEERING - DATA										
P72E	072010	SALES ENGINEERING - DATA										
P72A	063500	STATE PROJECTS										
P72M	011210	CSA'S										
P72M	012480	CSA'S										
P72M	030005	CSA'S										
P72M	061210	CSA'S										
P72M	072010	CSA'S										
P72U	061210	BAM										
P72V	011210	SALES ENGINEERING - NETWORK APPLICATION										
P72V	012480	SALES ENGINEERING - NETWORK APPLICATION										
P72V	030005	SALES ENGINEERING - NETWORK APPLICATION										
P72V	063500	SALES ENGINEERING - NETWORK APPLICATION										
P72V	072010	SALES ENGINEERING - NETWORK APPLICATION										
P72X	011210	GENERAL MANAGER - BRANCH OPERATIONS										
P72X	030005	GENERAL MANAGER - BRANCH OPERATIONS										
P72X	061210	GENERAL MANAGER - BRANCH OPERATIONS										
P72Z	011210	FLEET										
P72Z	030005	FLEET										
P730	063480	VP-GM BRANCH OPS - SOUTH										
P730	061210	VP-GM BRANCH OPS - SOUTH										
P731	061210	FIELD SALES - LA COUNTY										
P732	061210	FIELD SALES 1 - NORWALK										
P733	061210	FIELD SALES 2 - NORWALK										
P734	063580	LA COUNTY PROGRAM OFFICE										

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FLO. THE FILING
Sales Marketing and Advertising (SMA) Analysis
(SMA Regulated, Recurring Florida Expenses)
BUSINESS MARKETS

BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	NON-RECURRING PERCENTAGE	NON-RECURRING PERCENTAGE TICKMARK	SMA REGULATED FL RECURRING DOLLARS	LONG RUN INCREMENTAL COST ADJUSTMENT	LONG RUN INCREMENTAL COST ADJ TICKMARK	ADJUSTED SMA REG FL DOLLARS
P725	011210	MAJOR ACCOUNT SALES						
P725	012400	MAJOR ACCOUNT SALES						
P725	030000	MAJOR ACCOUNT SALES						
P725	001210	MAJOR ACCOUNT SALES						
P725	072010	MAJOR ACCOUNT SALES						
P720	011210	NORTH BRANCH ENGINEERS #1						
P720	012400	NORTH BRANCH ENGINEERS #1						
P720	030000	NORTH BRANCH ENGINEERS #1						
P720	001210	NORTH BRANCH ENGINEERS #1						
P720	072010	NORTH BRANCH ENGINEERS #1						
P720	011210	SALES ENGINEERING - VOICE						
P720	012400	SALES ENGINEERING - VOICE						
P720	030000	SALES ENGINEERING - VOICE						
P720	001210	SALES ENGINEERING - VOICE						
P720	072010	SALES ENGINEERING - VOICE						
P720	011210	SALES ENGINEERING - DATA						
P720	012400	SALES ENGINEERING - DATA						
P720	030000	SALES ENGINEERING - DATA						
P720	001210	SALES ENGINEERING - DATA						
P720	072010	SALES ENGINEERING - DATA						
P720	003500	STATE PROJECTS						
P720	011210	CSA'S						
P720	012400	CSA'S						
P720	030000	CSA'S						
P720	001210	CSA'S						
P720	072010	CSA'S						
P720	001210	BAM						
P720	011210	SALES ENGINEERING - NETWORK APPLICATIONS						
P720	012400	SALES ENGINEERING - NETWORK APPLICATIONS						
P720	030000	SALES ENGINEERING - NETWORK APPLICATIONS						
P720	001210	SALES ENGINEERING - NETWORK APPLICATIONS						
P720	072010	SALES ENGINEERING - NETWORK APPLICATIONS						
P720	011210	GENERAL MANAGER - BRANCH OPERATIONS						
P720	030000	GENERAL MANAGER - BRANCH OPERATIONS						
P720	001210	GENERAL MANAGER - BRANCH OPERATIONS						
P720	011210	FLEET						
P720	030000	FLEET						
P730	003400	VP-GM BRANCH OPS - SOUTH						
P730	001210	VP-GM BRANCH OPS - SOUTH						
P731	001210	FIELD SALES - LA COUNTY						
P732	001210	FIELD SALES 1 - NORWALK						
P733	001210	FIELD SALES 2 - NORWALK						
P730	003500	LA COUNTY PROGRAM OFFICE						

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Sales, Marketing and Advertising (SMA) Analysis
(SMA, Regulated, Recurring, Florida Expenses)
BUSINESS MARKETS

BUDGET CENTER ANALYSIS TICKMARK	BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	ANNUAL APPROVED VIEW DOLLARS	NON INT TEL/ DATA PROC/ SOFTWARE DOLLARS	SMA TOTAL DOLLARS	FLORIDA JURISDICTION DISTRIBUTION PERCENTAGE	FLORIDA JURISDICTION OVERSIDE PERCENTAGE	FLORIDA JURISDICTION OVERSIDE TICKMARK	FLORIDA JURISDICTION PERCENTAGE	FLORIDA DOLLARS
	P73M	053000	SALES ENGINEERING - VOICE - NORWALK								
	P73M	053000	SALES ENGINEERING DATA/TWK NORWALK								
	P74S	053000	SALES ENGINEERING DATA/VOICE/TWK-ONTAR								
	P73B	001210	SOUTH BRANCH IT/OS								
	P740	063400	MARKETING/MARKET ASSESSMENT								
	P741	001210	FIELD SALES 1 - ONTARIO								
	P744	001210	FIELD SALES - BAM - ONTARIO								
	P750	012110	VP-QM BRANCH OPS-HAWAII								
	P750	001210	VP-QM BRANCH OPS-HAWAII								
	P750	002330	VP-QM BRANCH OPS-HAWAII								
	P750	072010	VP-QM BRANCH OPS-HAWAII								
	P750	032005	VP-QM BRANCH OPS-HAWAII								
	P751	011210	FIELD SALES								
	P751	012400	FIELD SALES								
	P751	001210	FIELD SALES								
	P751	072010	FIELD SALES								
	P751	030005	FIELD SALES								
	P751	070000	FIELD SALES								
	P752	072010	BPO-ADMINISTRATION								
	P752	053400	BPO-ADMINISTRATION								
	P752	001210	BPO-ADMINISTRATION								
	P754	011210	BPO-DATA BASE ANALYSIS								
	P754	001210	BPO-DATA BASE ANALYSIS								
	P754	002330	BPO-DATA BASE ANALYSIS								
	P754	072010	BPO-DATA BASE ANALYSIS								
	P754	030005	BPO-DATA BASE ANALYSIS								
	P754	053000	BPO-DATA BASE ANALYSIS								
	P754	002347	BPO-DATA BASE ANALYSIS								
	P754	070000	BPO-DATA BASE ANALYSIS								
	P755	011210	BCC								
	P755	002330	BCC								
	P755	072010	BCC								
	P755	030005	BCC								
	P755	001210	BCC								
	P755	070000	BCC								
	P756	072010	FEDERAL SALES AND OPS DIRECTOR								
	P756	032005	FEDERAL SALES AND OPS DIRECTOR								
	P756	001210	FEDERAL SALES AND OPS DIRECTOR								
	P757	011210	SECTION MGR SERVICE OPERATIONS								
	P757	072010	SECTION MGR SERVICE OPERATIONS								
	P757	030005	SECTION MGR SERVICE OPERATIONS								
	P757	032005	SECTION MGR SERVICE OPERATIONS								
	P757	072410	SECTION MGR SERVICE OPERATIONS								
	P757	070000	SECTION MGR SERVICE OPERATIONS								

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FLA. ... FILING
Sales, Marketing and Advertising (SMA) Analysis
(SMA, Regulated, Recurring, Florida Expenses)
BUSINESS MARKETS

BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	CAM REGULATED PERCENTAGE	CAM REGULATED OVERRIDE PERCENTAGE	CAM OVERRIDE TICKMARK	CAM ASSIGNABLE REGULATED PERCENTAGE	FLORIDA CAM REGULATED DOLLARS	SMA PERCENTAGE OF NON IT/DP SOFTWARE DOLLARS	SMA OVERRIDE PERCENTAGE	SMA OVERRIDE TICKMARK	ASSIGNABLE SMA PERCENTAGE	ASSIGNABLE SMA DOLLARS
P73M	063600	SALES ENGINEERING - VOICE - NORWALK										
P73N	063600	SALES ENGINEERING-DATANTWK-NORWALK										
P745	063600	SALES ENGINEERING-DATAVOICEANTWK-ONTARIO										
P730	001210	SOUTH BRANCH IT/OS										
P740	063400	MARKETING/MARKET ASSESSMENT										
P741	001210	FIELD SALES 1 - ONTARIO										
P744	001210	FIELD SALES - BAM - ONTARIO										
P750	012110	VP-QM BRANCH OPS-HAWAII										
P750	001210	VP-QM BRANCH OPS-HAWAII										
P750	002330	VP-QM BRANCH OPS-HAWAII										
P750	072010	VP-QM BRANCH OPS-HAWAII										
P750	032000	VP-QM BRANCH OPS-HAWAII										
P751	011210	FIELD SALES										
P751	012400	FIELD SALES										
P751	001210	FIELD SALES										
P751	072010	FIELD SALES										
P751	030000	FIELD SALES										
P751	070000	FIELD SALES										
P752	072010	BPO-ADMINISTRATION										
P752	063400	BPO-ADMINISTRATION										
P752	001210	BPO-ADMINISTRATION										
P754	011210	BPO-DATA BASE ANALYSIS										
P754	001210	BPO-DATA BASE ANALYSIS										
P754	002330	BPO-DATA BASE ANALYSIS										
P754	072010	BPO-DATA BASE ANALYSIS										
P754	030000	BPO-DATA BASE ANALYSIS										
P754	063500	BPO-DATA BASE ANALYSIS										
P754	002347	BPO-DATA BASE ANALYSIS										
P754	070000	BPO-DATA BASE ANALYSIS										
P756	011210	BCC										
P756	002330	BCC										
P756	072010	BCC										
P756	030000	BCC										
P756	001210	BCC										
P756	070000	BCC										
P758	072010	FEDERAL SALES AND OPS DIRECTOR										
P758	030000	FEDERAL SALES AND OPS DIRECTOR										
P758	001210	FEDERAL SALES AND OPS DIRECTOR										
P757	011210	SECTION MGR SERVICE OPERATIONS										
P757	072010	SECTION MGR SERVICE OPERATIONS										
P757	030000	SECTION MGR SERVICE OPERATIONS										
P757	032000	SECTION MGR SERVICE OPERATIONS										
P757	072410	SECTION MGR SERVICE OPERATIONS										
P757	070000	SECTION MGR SERVICE OPERATIONS										

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FLC ... FILING
Sales, Marketing and Advertising (SMA) Analysis
(SMA, Regulated Recurring Florida Expenses)
BUSINESS MARKETS

BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	NON-RECURRING PERCENTAGE	NON-RECURRING PERCENTAGE TICKMARK	SMA REGULATED FL RECURRING DOLLARS	LONG RUN INCREMENTAL COST ADJUSTMENT	LONG RUN INCREMENTAL COST ADJ TICKMARK	ADJUSTED SMA REG FL DOLLARS
P73M	053500	SALES ENGINEERING - VOICE						
P73N	053500	SALES ENGINEERING-DATANTV						
P745	053600	SALES ENGINEERING-DATAVOK						
P730	001210	SOUTH BRANCH IT/OS						
P740	053400	MARKETING/MARKET ASSESSME						
P741	001210	FIELD SALES - ONTARIO						
P744	001210	FIELD SALES - BAW - ONTARIO						
P750	012110	VP-QM BRANCH OPS-HAWAII						
P750	001210	VP-QM BRANCH OPS-HAWAII						
P750	002330	VP-QM BRANCH OPS-HAWAII						
P750	072010	VP-QM BRANCH OPS-HAWAII						
P750	032005	VP-QM BRANCH OPS-HAWAII						
P751	011210	FIELD SALES						
P751	012400	FIELD SALES						
P751	001210	FIELD SALES						
P751	072010	FIELD SALES						
P751	030005	FIELD SALES						
P751	070000	FIELD SALES						
P752	072010	BPO-ADMINISTRATION						
P752	053400	BPO-ADMINISTRATION						
P752	001210	BPO-ADMINISTRATION						
P754	011210	BPO-DATA BASE ANALYSIS						
P754	001210	BPO-DATA BASE ANALYSIS						
P754	002330	BPO-DATA BASE ANALYSIS						
P754	072010	BPO-DATA BASE ANALYSIS						
P754	030005	BPO-DATA BASE ANALYSIS						
P754	053500	BPO-DATA BASE ANALYSIS						
P754	002347	BPO-DATA BASE ANALYSIS						
P754	070000	BPO-DATA BASE ANALYSIS						
P755	011210	BCC						
P755	002330	BCC						
P755	072010	BCC						
P755	030005	BCC						
P755	001210	BCC						
P755	070000	BCC						
P756	072010	FEDERAL SALES AND OPS DIRECTOR						
P756	032005	FEDERAL SALES AND OPS DIRECTOR						
P756	001210	FEDERAL SALES AND OPS DIRECTOR						
P757	011210	SECTION MGR SERVICE OPERATIONS						
P757	072010	SECTION MGR SERVICE OPERATIONS						
P757	030005	SECTION MGR SERVICE OPERATIONS						
P757	032005	SECTION MGR SERVICE OPERATIONS						
P757	072410	SECTION MGR SERVICE OPERATIONS						
P757	070000	SECTION MGR SERVICE OPERATIONS						

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FLOI KING
Sales Marketing and Advertising (SMA) Analysis
(SMA, Regulated, Recurring, Florida Expenses)
BUSINESS MARKETS

BUDGET CENTER ANALYSIS TICKMARK	BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	ANNUAL APPROVED VIEW DOLLARS	NON INT TEL/ DATA PROC/ SOFTWARE DOLLARS	SMA TOTAL DOLLARS	FLORIDA JURISDICTION DISTRIBUTION PERCENTAGE	FLORIDA JURISDICTION OVERRIDE PERCENTAGE	FLORIDA JURISDICTION OVERRIDE TICKMARK	FLORIDA JURISDICTION PERCENTAGE	FLORIDA DOLLARS
	P758	811210	SECTION MGR NETWORK OPERATIONS								
	P758	872810	SECTION MGR NETWORK OPERATIONS								
	P758	830005	SECTION MGR NETWORK OPERATIONS								
	P758	830005	SECTION MGR NETWORK OPERATIONS								
	P758	853480	SECTION MGR NETWORK OPERATIONS								
	P758	872410	SECTION MGR NETWORK OPERATIONS								
	P758	070000	SECTION MGR NETWORK OPERATIONS								
	P758	853480	BPO-PROJECT MANAGEMENT								
	P758	882330	BPO-PROJECT MANAGEMENT								
	P758	872810	BPO-PROJECT MANAGEMENT								
	P758	853480	BPO-PROJECT MANAGEMENT								
	P758	872410	BPO-PROJECT MANAGEMENT								
	P75A	811210	DATA OIA SALES								
	P75A	881210	DATA OIA SALES								
	P75A	872810	DATA OIA SALES								
	P75A	830005	DATA OIA SALES								
	P75A	070000	DATA OIA SALES								
	P758	811210	STATELOCAL GOVT								
	P758	812480	STATELOCAL GOVT								
	P758	881210	STATELOCAL GOVT								
	P758	872810	STATELOCAL GOVT								
	P758	830005	STATELOCAL GOVT								
	P758	070000	STATELOCAL GOVT								
	P75C	811210	BPO-HATS								
	P75C	853480	BPO-HATS								
	P75C	881210	BPO-HATS								
	P75C	872810	BPO-HATS								
	P75C	830005	BPO-HATS								
	P75C	853480	BPO-HATS								
	P75C	872410	BPO-HATS								
	P75C	070000	BPO-HATS								
	P75E	853480	SALES ENGINEERING								
	P75E	853680	SALES ENGINEERING								
	P75E	881210	SALES ENGINEERING								
	P75E	881310	SALES ENGINEERING								
	P75E	882330	SALES ENGINEERING								
	P75E	872310	SALES ENGINEERING								
	P75E	872810	SALES ENGINEERING								
	P768	881210	CONTEL-CASH-OMA								
	P768	832005	CONTEL-CASH-OMA								
	P767	872810	CONTEL-CASH-SALES								
	P76A	881210	SOUTH DISTRICT SALES								
	P768	881210	NORTH DISTRICT SALES								
	P76C	881210	CONTEL TELEMARKETING								
	P76D	881210	CONTEL BSC								
	P76E	881110	CONTEL FEDERAL GROUP								

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FLC ... E FRING
Sales, Marketing and Advertising (SMA) Analysis
(SMA, Regulated, Recurring, Florida Expenses)
BUSINESS MARKETS

BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	CAM REGULATED PERCENTAGE	CAM REGULATED OVERRIDE PERCENTAGE	CAM OVERRIDE TICKMARK	CAM ASSIGNABLE REGULATED PERCENTAGE	FLORIDA CAM REGULATED DOLLARS	SMA PERCENTAGE OF NON IT/DP SOFTWARE DOLLARS	SMA OVERRIDE PERCENTAGE	SMA OVERRIDE TICKMARK	ASSIGNABLE SMA PERCENTAGE	ASSIGNABLE SMA DOLLARS
P750	011210	SECTION MGR NETWORK OPERATIONS										
P750	072010	SECTION MGR NETWORK OPERATIONS										
P750	030000	SECTION MGR NETWORK OPERATIONS										
P750	032000	SECTION MGR NETWORK OPERATIONS										
P750	053400	SECTION MGR NETWORK OPERATIONS										
P750	072410	SECTION MGR NETWORK OPERATIONS										
P750	070000	SECTION MGR NETWORK OPERATIONS										
P750	053400	BPO-PROJECT MANAGEMENT										
P750	002330	BPO-PROJECT MANAGEMENT										
P750	072010	BPO-PROJECT MANAGEMENT										
P750	063000	BPO-PROJECT MANAGEMENT										
P750	072010	BPO-PROJECT MANAGEMENT										
P75A	011210	DATA OIA SALES										
P75A	001210	DATA OIA SALES										
P75A	072010	DATA OIA SALES										
P75A	030000	DATA OIA SALES										
P75A	070000	DATA OIA SALES										
P750	011210	STATE/LOCAL GOVT										
P750	012400	STATE/LOCAL GOVT										
P750	001210	STATE/LOCAL GOVT										
P750	072010	STATE/LOCAL GOVT										
P750	030000	STATE/LOCAL GOVT										
P750	070000	STATE/LOCAL GOVT										
P75C	011210	BPO-HATS										
P75C	053400	BPO-HATS										
P75C	001210	BPO-HATS										
P75C	072010	BPO-HATS										
P75C	030000	BPO-HATS										
P75C	053400	BPO-HATS										
P75C	072410	BPO-HATS										
P75C	070000	BPO-HATS										
P75E	053400	SALES ENGINEERING										
P75E	063000	SALES ENGINEERING										
P75E	001210	SALES ENGINEERING										
P75E	001310	SALES ENGINEERING										
P75E	002330	SALES ENGINEERING										
P75E	072310	SALES ENGINEERING										
P75E	072010	SALES ENGINEERING										
P700	001210	CONTEL-CASH-OMA										
P700	032000	CONTEL-CASH-OMA										
P707	072010	CONTEL-CASH-SALES										
P70A	001210	SOUTH DISTRICT SALES										
P70B	001210	NORTH DISTRICT SALES										
P70C	001210	CONTEL TELEMARKETING										
P70D	001210	CONTEL BSC										
P70E	001110	CONTEL FEDERAL GROUP										

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FLO. E FILING
Sales Marketing and Advertising (SMA) Analysis
(SMA, Regulated, Recurring, Florida Expenses)
BUSINESS MARKETS

BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	NON-RECURRING PERCENTAGE	NON-RECURRING TICKMARK	SMA REGULATED FL RECURRING DOLLARS	LONG RUN INCREMENTAL COST ADJUSTMENT	LONG RUN INCREMENTAL COST ADJ TICKMARK	ADJUSTED SMA REG FL DOLLARS
P75B	011210	SECTION MGR NETWORK OPERATIONS						
P75B	072010	SECTION MGR NETWORK OPERATIONS						
P75B	030000	SECTION MGR NETWORK OPERATIONS						
P75B	032000	SECTION MGR NETWORK OPERATIONS						
P75B	053400	SECTION MGR NETWORK OPERATIONS						
P75B	072410	SECTION MGR NETWORK OPERATIONS						
P75B	070000	SECTION MGR NETWORK OPERATIONS						
P75B	053400	BPO-PROJECT MANAGEMENT						
P75B	002330	BPO-PROJECT MANAGEMENT						
P75B	072010	BPO-PROJECT MANAGEMENT						
P75B	053600	BPO-PROJECT MANAGEMENT						
P75B	072410	BPO-PROJECT MANAGEMENT						
P75A	011210	DATA OIA SALES						
P75A	001210	DATA OIA SALES						
P75A	072010	DATA OIA SALES						
P75A	030000	DATA OIA SALES						
P75A	070000	DATA OIA SALES						
P75B	011210	STATELOCAL GOVT						
P75B	012400	STATELOCAL GOVT						
P75B	001210	STATELOCAL GOVT						
P75B	072010	STATELOCAL GOVT						
P75B	030000	STATELOCAL GOVT						
P75B	070000	STATELOCAL GOVT						
P75C	011210	BPO-HATS						
P75C	053400	BPO-HATS						
P75C	001210	BPO-HATS						
P75C	072010	BPO-HATS						
P75C	030000	BPO-HATS						
P75C	053600	BPO-HATS						
P75C	072410	BPO-HATS						
P75C	070000	BPO-HATS						
P75E	053400	SALES ENGINEERING						
P75E	053600	SALES ENGINEERING						
P75E	001210	SALES ENGINEERING						
P75E	001310	SALES ENGINEERING						
P75E	002330	SALES ENGINEERING						
P75E	072110	SALES ENGINEERING						
P75E	072010	SALES ENGINEERING						
P700	001210	CONTEL-CASH-OMA						
P700	032000	CONTEL-CASH-OMA						
P707	072010	CONTEL-CASH-SALES						
P70A	001210	SOUTH DISTRICT SALES						
P700	001210	NORTH DISTRICT SALES						
P70C	001210	CONTEL TELEMARKETING						
P70D	001210	CONTEL BSC						
P70E	001110	CONTEL FEDERAL GROUP						

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Sales, Marketing and Advertising (SMA) Analysis
(SMA Regulated Recurring Florida Expenses)
BUSINESS MARKETS

BUDGET CENTER ANALYSIS TICKMARK	BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	ANNUAL APPROVED VIEW DOLLARS	NON INT TEL/ DATA PROG/ SOFTWARE DOLLARS	SMA TOTAL DOLLARS	FLORIDA JURISDICTION DISTRIBUTION PERCENTAGE	FLORIDA JURISDICTION OVERRIDE PERCENTAGE	FLORIDA JURISDICTION OVERRIDE TICKMARK	FLORIDA JURISDICTION PERCENTAGE	FLORIDA DOLLARS
	P76F	001110	CONTEL SALES STAFF								
	P76F	001210	CONTEL SALES STAFF								
	P770	072010	DIRECTOR - HITS								
	P770	000001	DIRECTOR - HITS								
	P770	000005	DIRECTOR - HITS								
	P770	000000	DIRECTOR - HITS								
	P770	001110	DIRECTOR - HITS								
	P770	001210	DIRECTOR - HITS								
	P770	072000	DIRECTOR - HITS								
	P780	012400	DIRECTOR - CALNET								
	P780	000005	DIRECTOR - CALNET								
	P780	003400	DIRECTOR - CALNET								
	P780	072010	DIRECTOR - CALNET								
	P791	012400	CALNET-OPERATIONS/MAINTENANCE								
	P791	000005	CALNET-OPERATIONS/MAINTENANCE								
	P791	003400	CALNET-OPERATIONS/MAINTENANCE								
	P792	011210	FLEET								
	P792	000005	FLEET								
	P79A	001210	DIRECTOR - MARKET RESPONSE								
	P79A	072010	DIRECTOR - MARKET RESPONSE								
	P79B	001210	MARKET RESPONSE MGR - T OAKS								
	P79B	072010	MARKET RESPONSE MGR - T OAKS								
	P79E	001110	MARKET RESPONSE MGR - NW								
	P79E	001210	MARKET RESPONSE MGR - NW								
	P79E	072010	MARKET RESPONSE MGR - NW								
	P79F	001210	MARKET RESPONSE MGR - HAWAII								
	P79F	072010	MARKET RESPONSE MGR - HAWAII								
	P79P	001210	REGULATED SALES								
	P79P	072010	REGULATED SALES								
	P79W	001210	CUSTOMER SYSTEMS IMPLEMENTATION								
	P79W	072010	CUSTOMER SYSTEMS IMPLEMENTATION								
	P79Y	001210	BCC- CENTRALIZED								
	P79Y	002330	BCC- CENTRALIZED								
	P79Y	072410	BCC- CENTRALIZED								
	P79Y	072010	BCC- CENTRALIZED								

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FLORIDA FILING
Sales, Marketing and Advertising (SMAA) Analysis
(SMAA, Regulated, Recurring, Florida Expenses)
BUSINESS MARKETS

BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	CAM REGULATED PERCENTAGE	CAM REGULATED OVERRIDE PERCENTAGE	CAM OVERRIDE TICKMARK	CAM ASSIGNABLE REGULATED PERCENTAGE	FLORIDA CAM REGULATED DOLLARS	SMAA PERCENTAGE OF NON IT/DP SOFTWARE DOLLARS	SMAA OVERRIDE PERCENTAGE	SMAA OVERRIDE TICKMARK	ASSIGNABLE SMAA PERCENTAGE	ASSIGNABLE SMAA DOLLARS
P70F	001110	CONTEL SALES STAFF										
P70F	001210	CONTEL SALES STAFF										
P770	072010	DIRECTOR - HTS										
P770	033001	DIRECTOR - HTS										
P770	033006	DIRECTOR - HTS										
P770	003000	DIRECTOR - HTS										
P770	001110	DIRECTOR - HTS										
P770	001210	DIRECTOR - HTS										
P770	072300	DIRECTOR - HTS										
P780	012400	DIRECTOR - CALNET										
P780	030005	DIRECTOR - CALNET										
P780	003400	DIRECTOR - CALNET										
P780	072010	DIRECTOR - CALNET										
P781	012400	CALNET-OPERATIONS/MAINTENANCE										
P781	030005	CALNET-OPERATIONS/MAINTENANCE										
P781	003400	CALNET-OPERATIONS/MAINTENANCE										
P782	011210	FLEET										
P782	030005	FLEET										
P78A	001210	DIRECTOR - MARKET RESPONSE										
P78A	072010	DIRECTOR - MARKET RESPONSE										
P78B	001210	MARKET RESPONSE MGR - T OAKS										
P78B	072010	MARKET RESPONSE MGR - T OAKS										
P78E	001110	MARKET RESPONSE MGR - NW										
P78E	001210	MARKET RESPONSE MGR - NW										
P78E	072010	MARKET RESPONSE MGR - NW										
P78F	001210	MARKET RESPONSE MGR - HAWAII										
P78F	072010	MARKET RESPONSE MGR - HAWAII										
P78P	001210	REGULATED SALES										
P78P	072010	REGULATED SALES										
P78W	001210	CUSTOMER SYSTEMS IMPLEMENTATION										
P78W	072010	CUSTOMER SYSTEMS IMPLEMENTATION										
P78Y	001210	BCC-CENTRALIZED										
P78Y	002330	BCC-CENTRALIZED										
P78Y	072410	BCC-CENTRALIZED										
P78Y	072010	BCC-CENTRALIZED										

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FLO . FILING
Sales, Marketing and Advertising (SMA) Analysis
(SMA Regulated Recurring Florida Expenses)
BUSINESS MARKETS

BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	NON-RECURRING PERCENTAGE	NON-RECURRING PERCENTAGE TICKMARK	SMA REGULATED FL RECURRING DOLLARS	LONG RUN INCREMENTAL COST ADJUSTMENT	LONG RUN INCREMENTAL COST ADJ TICKMARK	ADJUSTED SMA REG FL DOLLARS
P76P	001110	CONTEL SALES STAFF						
P76P	001210	CONTEL SALES STAFF						
P770	072010	DIRECTOR - HTS						
P770	002001	DIRECTOR - HTS						
P770	002005	DIRECTOR - HTS						
P770	003000	DIRECTOR - HTS						
P770	001110	DIRECTOR - HTS						
P770	001210	DIRECTOR - HTS						
P770	072000	DIRECTOR - HTS						
P780	012400	DIRECTOR - CALNET						
P780	000005	DIRECTOR - CALNET						
P780	003400	DIRECTOR - CALNET						
P780	072010	DIRECTOR - CALNET						
P781	012400	CALNET-OPERATIONS/MAINTENANCE						
P781	000005	CALNET-OPERATIONS/MAINTENANCE						
P781	003400	CALNET-OPERATIONS/MAINTENANCE						
P782	011210	FLEET						
P782	000005	FLEET						
P78A	001210	DIRECTOR - MARKET RESPONSE						
P78A	072010	DIRECTOR - MARKET RESPONSE						
P78B	001210	MARKET RESPONSE MGR - T OAKS						
P78B	072010	MARKET RESPONSE MGR - T OAKS						
P78E	001110	MARKET RESPONSE MGR - NW						
P78E	001210	MARKET RESPONSE MGR - NW						
P78E	072010	MARKET RESPONSE MGR - NW						
P78F	001210	MARKET RESPONSE MGR - HAWAII						
P78F	072010	MARKET RESPONSE MGR - HAWAII						
P78P	001210	REGULATED SALES						
P78P	072010	REGULATED SALES						
P78W	001210	CUSTOMER SYSTEMS IMPLEMENTATION						
P78W	072010	CUSTOMER SYSTEMS IMPLEMENTATION						
P78Y	001210	BCC - CENTRALIZED						
P78Y	002330	BCC - CENTRALIZED						
P78Y	072410	BCC - CENTRALIZED						
P78Y	072010	BCC - CENTRALIZED						

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Sales Marketing and Advertising (SMA) Analysis
(SMA: Regulated, Recurring, Florida Expenses)
BUSINESS MARKETS

BUDGET CENTER ANALYSIS TICKMARK	BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	ANNUAL APPROVED VIEW DOLLARS	NON INT TEL/ DATA PROC/ SOFTWARE DOLLARS	SMA TOTAL DOLLARS	FLORIDA JURISDICTION DISTRIBUTION PERCENTAGE	FLORIDA JURISDICTION OVERRIDE PERCENTAGE	FLORIDA JURISDICTION OVERRIDE TICKMARK	FLORIDA JURISDICTION PERCENTAGE	FLORIDA DOLLARS
	P620	030200	BUSINESS PROG -BUSINESS								
	P620	042010	BUSINESS PROG -BUSINESS								
	P620	001110	BUSINESS PROG -BUSINESS								
	P620	001210	BUSINESS PROG -BUSINESS								
	P620	072410	BUSINESS PROG -BUSINESS								
	P620	072010	BUSINESS PROG -BUSINESS								
	P620	012310	BUSINESS PROG -BUSINESS								
	P620	012400	BUSINESS PROG -BUSINESS								
	P620	030020	BUSINESS PROG -BUSINESS								
	P620	012000	BUSINESS PROG -BUSINESS								
	P6TL	030020	RTL INVENTORY								
	P6TL	031000	RTL INVENTORY								
	PMDA	001210	ADV DIRECT-COMMON								
	PMDA	001310	ADV DIRECT-COMMON								
	PMDB	001210	ADV DIRECT-BUSINESS								
	PMDB	001310	ADV DIRECT-BUSINESS								
	PMDC	001210	ADV DIRECT-CONSUMER								
	PMDC	001310	ADV DIRECT-CONSUMER								
	PMD0	001210	ADV DIRECT-IC								
	PMD0	001310	ADV DIRECT-IC								
	PMSA	001210	ADV SHARED-COMMON								
	PMSA	001310	ADV SHARED-COMMON								
	PM3B	001210	ADV SHARED-BUSINESS								
	PM3B	001310	ADV SHARED-BUSINESS								
	PM3C	001210	ADV SHARED-CONSUMER								
	PM3C	001310	ADV SHARED-CONSUMER								
	PM30	001210	ADV SHARED-IC								
	PM30	001310	ADV SHARED-IC								
	PPF1	012310	PROGRAMS - BUSINESS								
	PPF1	021210	PROGRAMS - BUSINESS								
	PPF1	072410	PROGRAMS - BUSINESS								
	PPF1	072010	PROGRAMS - BUSINESS								
	PPF2	001210	PROGRAMS - E911								
	PPF2	030020	PROGRAMS - E911								
	PPF2	072010	PROGRAMS - E911								
	PPS1	072010	PROGRAMS - DATA								
	PPS1	072010	PROGRAMS - DATA								

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FLOI FILING
Sales Marketing and Advertising (SMA) Analysis
(SMA, Regulated, Recurring, Florida Expenses)
BUSINESS MARKETS

BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	CAM REGULATED PERCENTAGE	CAM REGULATED OVERRIDE PERCENTAGE	CAM OVERRIDE TICKMARK	CAM ASSIGNABLE REGULATED PERCENTAGE	FLORIDA CAM REGULATED DOLLARS	SMA PERCENTAGE OF NON IT/DP SOFTWARE DOLLARS	SMA OVERRIDE PERCENTAGE	SMA OVERRIDE TICKMARK	ASSIGNABLE SMA PERCENTAGE	ASSIGNABLE SMA DOLLARS
PB20	000200	BUSINESS PROG-BUSINESS										
PB20	042010	BUSINESS PROG-BUSINESS										
PB20	001110	BUSINESS PROG-BUSINESS										
PB20	001210	BUSINESS PROG-BUSINESS										
PB20	072410	BUSINESS PROG-BUSINESS										
PB20	072010	BUSINESS PROG-BUSINESS										
PB20	012310	BUSINESS PROG-BUSINESS										
PB20	012400	BUSINESS PROG-BUSINESS										
PB20	030020	BUSINESS PROG-BUSINESS										
PB20	012400	BUSINESS PROG-BUSINESS										
PBTL	030020	BTL INVENTORY										
PBTL	031000	BTL INVENTORY										
PMDA	001210	ADV DIRECT-COMMON										
PMDA	001310	ADV DIRECT-COMMON										
PMDB	001210	ADV DIRECT-BUSINESS										
PMDB	001310	ADV DIRECT-BUSINESS										
PMDC	001210	ADV DIRECT-CONSUMER										
PMDC	001310	ADV DIRECT-CONSUMER										
PMDD	001210	ADV DIRECT-IC										
PMDD	001310	ADV DIRECT-IC										
PM5A	001210	ADV SHARED-COMMON										
PM5A	001310	ADV SHARED-COMMON										
PM5B	001210	ADV SHARED-BUSINESS										
PM5B	001310	ADV SHARED-BUSINESS										
PM5C	001210	ADV SHARED-CONSUMER										
PM5C	001310	ADV SHARED-CONSUMER										
PM5D	001210	ADV SHARED-IC										
PM5D	001310	ADV SHARED-IC										
PPF1	012310	PROGRAMS-BUSINESS										
PPF1	021210	PROGRAMS-BUSINESS										
PPF1	072410	PROGRAMS-BUSINESS										
PPF1	072010	PROGRAMS-BUSINESS										
PPF2	001210	PROGRAMS-E811										
PPF2	030020	PROGRAMS-E811										
PPF2	072010	PROGRAMS-E811										
PPS1	072010	PROGRAMS-DATA										
PPS1	072010	PROGRAMS-DATA										

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Sales Marketing and Advertising (SMA) Analysis
(SMA, Regulated, Recurring Florida Expenses)
BUSINESS MARKETS

BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	NON-RECURRING PERCENTAGE	NON-RECURRING PERCENTAGE TICKMARK	SMA REGULATED FL RECURRING DOLLARS	LONG RUN INCREMENTAL COST ADJUSTMENT	LONG RUN INCREMENTAL COST ADJ TICKMARK	ADJUSTED SMA REG FL DOLLARS
PB20	63020	BUSINESS PROG-BUSINESS						
PB20	042010	BUSINESS PROG-BUSINESS						
PB20	001110	BUSINESS PROG-BUSINESS						
PB20	001210	BUSINESS PROG-BUSINESS						
PB20	072410	BUSINESS PROG-BUSINESS						
PB20	072010	BUSINESS PROG-BUSINESS						
PB20	012310	BUSINESS PROG-BUSINESS						
PB20	012400	BUSINESS PROG-BUSINESS						
PB20	030020	BUSINESS PROG-BUSINESS						
PB20	012400	BUSINESS PROG-BUSINESS						
PBTL	630020	BTL INVENTORY						
PBTL	031005	BTL INVENTORY						
PMDA	001210	ADV DIRECT-COMMON						
PMDA	001310	ADV DIRECT-COMMON						
PMD8	001210	ADV DIRECT-BUSINESS						
PMD8	001310	ADV DIRECT-BUSINESS						
PMDC	001210	ADV DIRECT-CONSUMER						
PMDC	001310	ADV DIRECT-CONSUMER						
PMD0	001210	ADV DIRECT-IC						
PMD0	001310	ADV DIRECT-IC						
PMSA	001210	ADV SHARED-COMMON						
PMSA	001310	ADV SHARED-COMMON						
PMSB	001210	ADV SHARED-BUSINESS						
PMSB	001310	ADV SHARED-BUSINESS						
PMSC	001210	ADV SHARED-CONSUMER						
PMSC	001310	ADV SHARED-CONSUMER						
PMS0	001210	ADV SHARED-IC						
PMS0	001310	ADV SHARED-IC						
PPF1	012310	PROGRAMS-BUSINESS						
PPF1	021210	PROGRAMS-BUSINESS						
PPF1	072410	PROGRAMS-BUSINESS						
PPF1	072010	PROGRAMS-BUSINESS						
PPF2	001210	PROGRAMS-E911						
PPF2	630020	PROGRAMS-E911						
PPF2	072010	PROGRAMS-E911						
PPS1	072010	PROGRAMS-DATA						
PPS1	072010	PROGRAMS-DATA						

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FLORIDA RATE FILING
Sales, Marketing and Advertising (S/M/A) Analysis
(S/M/A, Regulated, Recurring, Florida Expenses)
BUSINESS MARKETS

Tickmark Explanations

- P1A Out of Florida Jurisdiction.
- P1B Based on discussions with personnel from New Programs, 100% of this budget center is allocated to Florida, and there is no presence in any other state.
- P1C - P1E Tickmarks not used for this state.
- P1F - P1U Tickmarks not used for this state.
- P1V Based on discussions with the Section Manager at the Tampa BCC, the Jurisdictional percentage for the state of Florida was 100%.
- P1W-P1Z Tickmarks not used for this state.
- P1AA Based on discussions with an RSM, BAM, SAM and ABSS, a Jurisdictional percentage of 100% is correct.
- P1AB Based on discussions with an RSM, BAM, SAM and ABSS, it was determined that the Jurisdictional percentage is 100%.
- P1AC Based on discussions with an RSM, BAM, SAM and ABSS, it was determined that the Jurisdictional percentage is 100%.
- P1AD Based on discussions with an RSM, BAM, SAM and ABSS, it was determined that the Jurisdictional percentage is 100%.
- P1AE Based on discussions with an RSM, BAM, SAM and ABSS, it was determined that the Jurisdictional percentage is 100%.
- P1AF Based on discussions with an RSM, BAM, SAM and ABSS, it was determined that the Jurisdictional percentage is 100%.
- P1AG Based on interviews, the Jurisdictional percentage for this budget center is 100%.
- P1AH Based on interviews, the Jurisdictional percentage for this budget center is 100%.
- P1AI Based on discussions with the Manager of Network Sales Engineers, a Jurisdictional percentage of 100% is correct.
- P1AJ Based on interviews, the Jurisdictional percentage for this budget center is 100%.
- P1AK Based on discussions with a CSA, the Jurisdictional percentage of 100% is correct.

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FLORIDA RATE FILING
Sales, Marketing and Advertising (S/M/A) Analysis
(S/M/A, Regulated, Recurring, Florida Expenses)
BUSINESS MARKETS

Tickmark Explanations

- P1AL Based on interviews with a Project Manager, the Jurisdictional percentage for this budget center is 100%.
- P1AM Based on discussions with the General Sales Manager, Business Sales Manager, and the Sales Manager at the Tampa BSC, the Jurisdictional percentage for the state of Florida was 100%.
- P1AN - P1BQ Tickmarks not used for this state.
- P1BR A Jurisdiction percentage was not provided for this budget center by GTE. Therefore, Jurisdictional percentage of 100% was used for this budget center (refer to interview notes for greater detail).
- P1BS - P1CY Tickmark not used for this state.
- P1CZ A tickmark was not provided by GTE, therefore the Jurisdictional Distribution Percentage was applied.
- P1DA Tickmark not used for this state
- P1DB From calculations, it was estimated that the jurisdictional percentage for this budget center is approximately 15%.
- P1DC A jurisdictional percentage was not provided by GTE; therefore, through our calculations and estimates, a conservative percentage was used.

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FLORIDA RATE FILING
Sales, Marketing and Advertising (S/M/A) Analysis
(S/M/A, Regulated, Recurring, Florida Expenses)
BUSINESS MARKETS

Tickmark Explanations

- P2A Based on discussions with the Director of Sales Compensation and Administration. Telephone Sales Service (TSS) accounts for 20% of this departments time and is non-regulated; therefore, 80% is deemed regulated.
- P2B Tickmark not used for this state.
- P2C Percentage determined to be materially correct based on discussions with key personnel in National Accounts.
- P2D Based on an interview with a Business Analyst, it was determined that the activities for this budget center are 55% regulated.
- P2E - P2R Tickmarks not used for this state.
- P2S Based on discussions with personnel from New Programs, 90% of the time is spent on non-regulated products/services; therefore, 10% of the time is spent on regulated products/services.
- P2T Based on discussions with the Technology Solutions Center, 35% of the time is spent on non-regulated products/services; therefore, 65% of the time is spent on regulated products/services.
- P2U Tickmark not used for this state.
- P2V Based on discussions with the Section Manager at the Tampa BCC, the regulated percentage was 90%.
- P2W-P2Z Tickmarks not used for this state.
- P2AA Based on discussions with an RSM, BAM, SAM and ABSS, 70% of the budget centers activities are regulated.
- P2AB Based on discussions with an RSM, BAM, SAM and ABSS, 70% of the budget centers activities are regulated.
- P2AC Based on discussions with an RSM, BAM, SAM and ABSS, 70% of the budget centers activities are regulated.
- P2AD Based on discussions with an RSM, BAM, SAM and ABSS, 70% of the budget centers activities are regulated.
- P2AE Based on discussions with an RSM, BAM, SAM and ABSS, 70% of the budget centers activities are regulated.

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FLORIDA RATE FILING
Sales, Marketing and Advertising (S/M/A) Analysis
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BUSINESS MARKETS

Tickmark Explanations

- P2AF Based on discussions with an RSM, BAM, SAM and ABSS, 70% of the budget centers activities are regulated.
- P2AG Based on the nature of the activities that a BICS Sales Engineer performs, 0% of this budget center's activities are regulated.
- P2AH Based on the nature of the activities that a Data Sales Engineer performs, 0% of this budget centers activities are regulated.
- P2AI Based on an interview with the Network Sales Engineer Manager, 90% of this budget centers activities are regulated.
- P2AJ Based on the nature of the activities that a Voice Sales Engineer performs, 0% of this budget centers activities are regulated.
- P2AK Based on an interview with a CSA, 30% of the their actives are regulated.
- P2AL Based on interviews with a Project Manager, 40% of Project Manager's activities are regulated.
- P2AM Based on discussions with the General Sales Manager, Business Sales Manager, and the Sales Manager at the Tampa BSC, 45% of the budget centers activities are regulated.
- P2AN - P2BK Tickmarks not used for this state.
- P2BL Based on discussions with the Premium Contact Center, 65% of their time is spent on regulated products and services.
- P2BM Based on discussions with personnel in the Associate Business Account Manager (ABAM) Development group, 50% of the their activities are regulated.
- P2BN Based on discussions with a Business analyst, it was determined that the activities for this budget center are 0% regulated.
- P2BO - P2BQ Tickmark not used for this state.
- P2BR Based on discussions with personnel from Market Response, it was determined that the activities for this budget center are 90% regulated.
- P2BS Based on discussions with personnel from Marketing Services, it was determined that the activities for this budget center are 100% regulated.
- P2BT Tickmark not used for this state.

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BUSINESS MARKETS

Tickmark Explanations

- P2BU Based on discussions with personnel from Product Marketing, it was determined that the activities for this budget center are 100% regulated.
- P2BV – P2CM Tickmarks not used for this state.
- P2CN Based on discussions with personnel from the Technology and Market Development budget center, it was determined that the activities for this budget center are 80% regulated.
- P2CO Based on an interview with the Director of Voice Product Management, it was determined that the activities for this budget center are 60% regulated.
- P2CP Based on an interview with the Director of Data Product Management, it was determined that the activities for this budget center are 75% regulated.
- P2CQ Based on an interview with the Manager of Project Controls and the Staff Administrator of Financial Analysis, it was determined that the activities for this budget center are 50% regulated.
- P2CR Based on an interview with a Senior Manager and a Sales Manager at the NAM, it was determined that the activities for this budget center are moving to the CLEC. Therefore, an override percentage of 0% was applied in the regulated column.
- P2CS Based on an interview with a Business Analyst and a Complementary Sales Manager, it was determined that the activities for this budget center are 50% regulated.
- P2CT Tickmark not used for this state
- P2CU Based on an interview with a Business Analyst, it was determined that the activities for this budget center are 65% regulated.
- P2CV Based on an interview with the Acting Director of Business Contact Operations, it was determined that the activities for this budget center are 75% regulated.
- P2CW Based on an interview with two Business Analysts, it was determined that the activities for this budget center are 50% regulated.
- P2CX – P2CY Tickmarks not used for this state
- P2CZ Tickmark not used for this state
- P2DA Based on an interview with the Director of Demand and Forecasting, it was determined that the activities for this budget center are 100% regulated.

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BUSINESS MARKETS

Tickmark Explanations

P2DB - P2DC Tickmarks not used for this state.

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BUSINESS MARKETS

Tickmark Explanations

- P3A Tickmark not used for this state.
- P3B Percentage determined to be materially correct based on discussions with Sales Compensation and Administration personnel.
- P3C - P3E Tickmarks not used for this state.
- P3F Based on discussions with a Business Analyst, 65% of the time is spent on S/M/A activities.
- P3G - P3O Tickmarks not used for this state.
- P3P Based on the fact that billing and collection is deemed to be non-S/M/A, this budget center was not considered.
- P3Q Tickmark not used for this state.
- P3R Tickmark not used for this state.
- P3S Based on discussions with personnel from New Programs, 100% of the time is spent on S/M/A activities.
- P3T Based on discussions with the Technology Solutions Center, 100% of the time is spent S/M/A activities.
- P3U Tickmark not used for this state.
- P3V Based on discussions with the Section Manager at the Tampa BCC, the S/M/A percentage was 80%.
- P3W-P3Z Tickmarks not used for this state.
- P3AA Based on discussions with an RSM, BAM, SAM and ABSS, it was determined that 80% of the budget centers time is spent on S/M/A activities.
- P3AB Based on discussions with an RSM, BAM, SAM and ABSS, it was determined that 80% of the budget centers time is spent on S/M/A activities.
- P3AC Based on discussions with an RSM, BAM, SAM and ABSS, it was determined that 80% of the budget centers time is spent on S/M/A activities.
- P3AD Based on discussions with an RSM, BAM, SAM and ABSS, it was determined that 80% of the budget centers time is spent on S/M/A activities.

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Sales, Marketing and Advertising (S/M/A) Analysis
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BUSINESS MARKETS

Tickmark Explanations

- P3AE Based on discussions with an RSM, BAM, SAM and ABSS, it was determined that 80% of the budget centers time is spent on S/M/A activities.
- P3AF Based on discussions with an RSM, BAM, SAM and ABSS, it was determined that 80% of the budget centers time is spent on S/M/A activities.
- P3AG Tickmark not used for this state.
- P3AH Tickmark not used for this state.
- P3AI Based on an interview with the Network Sales Engineer Manager, 90% of this budget centers activities are S/M/A related.
- P3AJ Tickmark not used for this state.
- P3AK Based on an interview with a CSA, 70% of this budget center's activities are S/M/A related.
- P3AL Based on an interview with a Project Manager, 70% of this budget center's activities are S/M/A related.
- P3AM Based on discussions with the General Sales Manager, Business Sales Manager, and the Sales Manager at the Tampa BSC, the S/M/A percentage was 65%.
- P3AN – P3BK Tickmarks not used for this state.
- P3BL Based on discussions with the Premium Contact Center, 95% of their activities are S/M/A related.
- P3BM Based on discussions with personnel in the ABAM Development group, an S/M/A percentage of 100% is materially correct.
- P3BN Tickmark not used for this state.
- P3BO Based on discussions with a Business Analyst, it was determined that this budget center's activities are related to system development and maintenance; therefore, it is 0% S/M/A.
- P3BP Tickmark not used for this state.
- P3BQ Based on discussions with a Business Analyst, it was determined that this budget center's activities are 0% S/M/A related.

FLORIDA RATE FILING
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BUSINESS MARKETS

Tickmark Explanations

- P3BR Based on discussions with personnel from Market Response, it was determined that the activities for this budget center are 90% S/M/A related.
- P3BS Based on discussions with personnel from Marketing Services, it was determined that the activities for this budget center are 100% S/M/A.
- P3BT Tickmark not used for this state.
- P3BU Based on discussions with personnel from Product Marketing, it was determined that the activities for this budget center are 100% S/M/A.
- P3BV – P3CM Tickmark not used for this state.
- P3CN Based on discussions with personnel from the Technology and Market Development budget center, it was determined that the activities for this budget center are 20% S/M/A.
- P3CO Based on an interview with the Director of Voice Product Management, it was determined that the activities for this budget center are 90% S/M/A.
- P3CP Based on an interview with the Director of Data Product Management, it was determined that the activities for this budget center are 90% S/M/A.
- P3CQ Based on an interview with the Manager of Project Controls and the Staff Administrator of Financial Analysis, it was determined that the activities for this budget center are 100% S/M/A.
- P3CR Tickmark not used for this state.
- P3CS Based on an interview with a Business Analyst and a Complementary Sales Manager, it was determined that the activities for this budget center are 100% S/M/A.
- P3CT Based on an interview with a Business Analyst, it was determined that the activities for this budget center are 100% S/M/A.
- P3CU Tickmarks not used for this state.
- P3CV Based on an interview with the Acting Director of Business Contact Operations, it was determined that the activities for this budget center are 75% S/M/A.
- P3CW Based on an interview with two Business Analysts, it was determined that the activities for this budget center are 100% S/M/A.

FLORIDA RATE FILING
Sales, Marketing and Advertising (S/M/A) Analysis
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BUSINESS MARKETS

Tickmark Explanations

P3CX Based on an interview with a Business Analyst, it was determined that the activities for this budget center are 100% S/M/A.

P3CY Based on an interview with a Business Analyst, it was determined that the activities for this budget center are 0% S/M/A.

P3CZ Tickmark not used for this state

P3DA Based on an interview with the Director of Demand and Forecasting, it was determined that the activities for this budget center are 90% S/M/A.

P3DB – P3DC Tickmarks not used for this state

FLORIDA RATE FILING
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BUSINESS MARKETS

Tickmark Explanations

- P4A - P4C Tickmarks not used for this state.
- P4D Based on interviews with a Business Analyst, 75% of the activities are non-recurring in nature.
- P4E - P4R Tickmarks not used for this state.
- P4S Based on discussions with personnel from New Programs, 40% of the time is spent on non-recurring activities.
- P4T Based on discussions with the Technology Solutions Center, 0% of the time is spent on non-recurring activities.
- P4U Tickmark not used for this state.
- P4V Based on discussions with the Section Manager at the Tampa BCC, the non-recurring percentage was 80%.
- P4W - P4Z Tickmarks not used for this state.
- P4AA Based on discussions with an RSM, BAM, SAM and ABSS, it was determined that 45% of the budget centers time is spent on non-recurring activities.
- P4AB Based on discussions with an RSM, BAM, SAM and ABSS, it was determined that 45% of the budget centers time is spent on non-recurring activities.
- P4AC Based on discussions with an RSM, BAM, SAM and ABSS, it was determined that 45% of the budget centers time is spent on non-recurring activities.
- P4AD Based on discussions with an RSM, BAM, SAM and ABSS, it was determined that 40% of the budget centers time is spent on non-recurring activities.
- P4AE Based on discussions with an RSM, BAM, SAM and ABSS, it was determined that 45% of the budget centers time is spent on non-recurring activities.
- P4AF Based on discussions with an RSM, BAM, SAM and ABSS, it was determined that 45% of the budget centers time is spent on non-recurring activities.
- P4AG - P4AH Tickmark not used for this state.

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FLORIDA RATE FILING
Sales, Marketing and Advertising (S/M/A) Analysis
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BUSINESS MARKETS

Tickmark Explanations

- P4AI Based on an interview with the Network Sales Engineer Manager, 20% of this budget centers activities are non-recurring activities.
- P4AJ Tickmark not used for this state.
- P4AK Based on an interview with a CSA, 85% of this budget centers activities are non-recurring activities.
- P4AL Based on an interview with a Project Manager, 95% of this budget centers are non-recurring activities.
- P4AM Based on discussions with the General Sales Manager, Business Sales Manager, and the Sales Manager at the Tampa BSC, the non-recurring percentage was 75%.
- P4AN – P4BK Tickmarks not used for this state.
- P4BL Based on discussions with the Premium Contact Center, 70% of their activities are non-recurring.
- P4BM Based on discussions with personnel in the ABAM Development group, the non-recurring percentage was 40%.
- P4BN – P4BQ Tickmarks not used for this state.
- P4BR Based on discussions with personnel from Market Response, it was determined that 20% of the Market Response groups activities are classified as non-recurring.
- P4BS Based on discussions with personnel from Marketing Services, it was determined that the activities for this budget center are classified as 0% non-recurring.
- P4BT Tickmark not used for this state.
- P4BU Based on discussions with personnel from Product Marketing, it was determined that the activities for this budget center are classified as 0% non-recurring.
- P4BV – P4CE Tickmarks not used for this state
- P4CF Based on an interview with a Business Analyst about the activities performed in this budget center, it was determined that 100% of the activities associated with this budget center are non-recurring in nature.
- P4CG – P4CM Tickmarks not used for this state

FLORIDA RATE FILING
Sales, Marketing and Advertising (S/M/A) Analysis
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BUSINESS MARKETS

Tickmark Explanations

- P4CN Based on an interview with personnel from the Technology and Market Development budget center, it was determined that 0% of the activities associated with this budget center are non-recurring in nature.
- P4CO Based on an interview with the Director of Voice Product Management, it was determined that 0% of the activities associated with this budget center are non-recurring in nature.
- P4CP Based on an interview with the Director of Data Product Management, it was determined that 0% of the activities associated with this budget center are non-recurring in nature.
- P4CQ Based on an interview with the Manager of Project Controls and the Staff Administrator of Financial Analysis, it was determined that 100% of the activities associated with this budget center are non-recurring in nature.
- P4CR Tickmark not used for this state.
- P4CS Based on an interview with a Business Analyst and a Complementary Sales Manager, it was determined that 0% of the activities associated with this budget center are non-recurring in nature.
- P4CT Based on an interview with a Business Analyst, it was determined that 0% of the activities associated with this budget center are non-recurring in nature.
- P4CU Tickmark not used for this state.
- P4CV Based on an interview with the Acting Director of Business Contact Operations, it was determined that 65% of the activities associated with this budget center are non-recurring in nature.
- P4CW Based on an interview with two Business Analyst, it was determined that 0% of the activities associated with this budget center are non-recurring in nature.
- P4CX Based on an interview with a Business Analyst, it was determined that 0% of the activities associated with this budget center are non-recurring in nature.
- P4CY – P4CZ Tickmark not used for this state
- P4DA Based on an interview with the Director of Demand and Forecasting, it was determined that 0% of the activities associated with this budget center are non-recurring in nature.
- P4DB – P4DC Tickmarks not used for this state.

FLORIDA RATE FILING
Sales, Marketing and Advertising (S/M/A) Analysis
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BUSINESS MARKETS

Tickmark Explanations

P5A - P5U Tickmarks not used for this state.

P5V Based on discussions with the Section Manager at the Tampa BCC, the LRIC adjustment percentage was 15%.

P5W - P5Z Tickmarks not used for this state.

P5AA Based on discussions with an RSM, SAM, BAM and an ABSS, the LRIC adjustment was determined to be an overall budget center increase of 30% to support additional personnel and activities.

P5AB Based on discussions with an RSM, SAM, BAM and an ABSS, the LRIC adjustment was determined to be an overall budget center increase of 30% to support additional personnel and activities.

P5AC Based on discussions with an RSM, SAM, BAM and an ABSS, the LRIC adjustment was determined to be an overall budget center increase of 30% to support additional personnel and activities.

P5AD Based on discussions with an RSM, SAM, BAM and an ABSS, the LRIC adjustment was determined to be an overall budget center increase of 35% to support additional personnel and activities.

P5AE Based on discussions with an RSM, SAM, BAM and an ABSS, the LRIC adjustment was determined to be an overall budget center increase of 30% to support additional personnel and activities.

P5AF Based on discussions with an RSM, SAM, BAM and an ABSS, the LRIC adjustment was determined to be an overall budget center increase of 35% to support additional personnel and activities.

P5AG - P5AH Tickmark not used for this state.

P5AI Based on discussions with the Network Sales Engineer Manager, the LRIC adjustment was determined to be an overall budget center increase of 30% to support additional personnel and activities.

P5AJ Tickmark not used for this state.

P5AK Based on discussions with a CSA, the LRIC adjustment was determined to be an overall budget center increase of 20% to support additional personnel and activities.

FLORIDA RATE FILING
Sales, Marketing and Advertising (S/M/A) Analysis
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BUSINESS MARKETS

Tickmark Explanations

P5AL Based on discussions with a Project Manager, the LRIC adjustment was determined to be an overall budget center increase of 20% to support additional personnel and activities.

P5AM Based on discussions with the General Sales manager, Business Sales Manager, and the Sales Manager at the Tampa BSC, the LRIC adjustment percentage was 25%.

P5AN - P5BR Tickmarks not used for this state.

P5BS Based on discussions with personnel from Marketing Services, it was determined that a LRIC adjustment was not necessary.

P5BT - P5CM Tickmarks not used for this state.

P5CN Based on an interview with personnel from the Technology and Market Development budget center, the LRIC adjustment percentage was 15%.

P5CO - P5DC Tickmarks not used for this state.

FLORIDA RATE FILING
Sales, Marketing and Advertising (S/M/A) Analysis
(S/M/A, Regulated, Recurring, Florida Expenses)
CARRIER MARKETS

Market Summary

We have analyzed the Carrier Segment of GTE, specifically focusing on Sales, Marketing and Advertising expenses (S/M/A expenses) that are Regulated, Recurring, and Florida related for fiscal year 1997. We estimate that this number is _____ and is based upon an analysis of the August 1997 Annual Approved View Budget. This figure has been adjusted for the forward-looking nature of this effort, where appropriate, and is a good basis for an ongoing Carrier Segment, S/M/A LRIC-based expense estimate.

In our analysis of the Carrier Segment we have determined that these S/M/A expenses are usually "shared costs" across the following "family" of services:

Intrastate Special Access
Intrastate Switched Access

REDACTED

Notes

- Listed above are the services on which GTE actively spends S/M/A dollars. While the Carrier Segment may provide additional services, GTE does not actively sell, market or advertise them.
- Carrier personnel do spend time supporting carrier needs of GTE for other services, but the primary effort is spent on the services listed above.
- Forward-looking adjustments were made based upon discussions with the GTE personnel on what impact competition might have on their budget center.
- All Advertising expenses for Carrier and Consumer are included in the Business Market segment.
- We have eliminated activities associated with GTE's interaction with CLECs, if any.

FLORIDA RATE FILING
Sales, Marketing & Advertising (SMA) Analysis
(SMA, Regulated, Recurring, Florida Expense)
CARRIER MARKETS

Organizational Description

Carrier Operations

Carrier Operations is responsible for running the day-to-day activities of the Carrier Market. The basic functions of the Operations group include Billing Operations, Operations Support, Ordering and Billing, Open Market Transitions, Process Management and Programs - Operations which are discussed below.

Billing Operations

Billing Operations handles carrier billings. Usage data is pulled from the switches, the data is verified, a bill is created and processed, and then billed to the carrier. Billing Operations also performs test calls in order to test the accuracy of the data pulled from the switches.

Operations Support

Operations Support consists of the following segments: Carrier Operations Support, Planning, Systems Support, On-site Support NECA and New Products and Procedures. These segments account for the staff support supplied to the carrier markets sales groups, (i.e. Account Management for MCI, AT&T, and Sprint, and the Salespeople for the East and West Regions). Operations Support consists of methods and processes, i.e. billings. Planning is responsible for developing the inputs to business cases for the Carrier Market. Systems Support consists of ongoing support for the BAU (Business As Usual) and CABS (Customer Access Billing System) systems. On-site Support NECA reviews methods and procedures associated with industry forms and what an order should look like. New Products and Procedures determine the methods and procedures for new products being released.

Ordering and Billing

Ordering and Billing primarily handles billing inquiries from carriers. They also have a quality/support function that provides administrative support and reviews processes for efficiency and quality of customer service.

In addition, Ordering and Billing handles IPOC billings and subscription services. This budget center processes the change requests of long distance carriers either through direct customer contact or through notification from the carriers.

Open Market Transitions

Open Market Transitions (OMT) develops and reviews business cases to determine the best business strategies for GTE when entering into service agreements with CLECs. In the future this group will handle the order processing and billing associated with the CLECs.

FLORIDA RATE FILING
Sales, Marketing & Advertising (SMA) Analysis
(SMA, Regulated, Recurring, Florida Expense)
CARRIER MARKETS

Organizational Description

Process Management

Process Management and Quality Improvements consists of a Quality Director whose objective is the optimization of channels, available lines and transmission quality. The switch on-site Quality Managers report to the directors of each switch who in turn report to the Quality Director.

Programs - Operations

Programs - Operations is responsible for the development of a software program for CABS (Carrier Billing System).

Account Management

National Sales Account Management is responsible for network access sales to the other carriers, including AT&T, MCI, Sprint, and all other carriers. In addition, they are also responsible for the sale of network access and components to Internet service providers such as America Online and UUNet. In general, the activities here involve sales, sales follow-up, customer service, and customer assurance. In addition to the National Sales Teams, there are also Regional Sales Teams. Their functions are similar, however the customers they serve are not the major carriers, rather they are regional or local carriers.

National Manager - Billing

National Manager - Billing is responsible for the negotiation and sale of contractual agreements between GTE and national carriers (MCI, Sprint and AT&T) to perform the billing and collecting activity for these carriers. As GTE is already billing the end user, it makes sense from a consolidation standpoint for GTE to also include in that bill the long distance carrier's charges. In order to create a bill, GTE pulls usage data from the switch, verifies this data, and bills the user.

National Internet Markets

National Internet Markets is responsible for selling bundled products and services to Internet providers. Ninety-five percent of the bundled products and services sold are as follows: B1, Digital Channel Service, ISDN (PRI and BRI), Frame Relay, and Point to Point Private Line. Internet providers are classified as an Enhanced Service Provider (ESP). The Internet providers are located through out the United States and provide services to individuals through out the United States.

FLORIDA RATE FILING
Sales, Marketing & Advertising (SMA) Analysis
(SMA, Regulated, Recurring, Florida Expense)
CARRIER MARKETS

Organizational Description

Product Management

Product Management consists of numerous groups and activities.

Market Strategies

This group is responsible for carrier market analysis and customer segmentation. They function as a service center providing information to the other product management areas.

Program Management

This group is responsible for the management of all carrier programs for the upcoming transition to an open market, i.e. getting them ready for interaction with the CLECs. This group works closely with the other product management groups in a supporting role, much like that of the Market Strategies group, mentioned above.

Network Access Services

Network Access Services is responsible for the management of network access, i.e. allowing other carriers access onto GTE's network.

Cellular Access

Cellular Access is responsible for the management and sale of network access (interconnection) to wireless carriers.

IC Operator Services

IC Operator Services is responsible for the management and sale of wholesale operator services to the CLECs. The primary services sold here are busy line verification and busy line interrupt.

LEC Services

LEC Services is responsible for the commercialization and enhancement of services, primarily billing and collecting, to be sold to the CLECs.

Retail Operator Services

Retail Operator Services is responsible for the management and sale of the traditional operator services, primarily Directory assistance and Operator assistance.

Competitive Access Pricing

Competitive Access Pricing pertains to Access Reform and the maintenance and erosion prevention of the existing customer base for Special and Switched Access. Access Reform is taking the existing network elements and rebalancing the rates within those elements. For example, some elements that have been priced on a per minute of use charge are now being priced on a per line charge and vice versa.

FLORIDA RATE FILING
Sales, Marketing & Advertising (SMA) Analysis
(SMA, Regulated, Recurring, Florida Expense)
CARRIER MARKETS

Organizational Description

Database 800

Database 800 is responsible for the management and sale of database services to other carriers. The services include caller number identification and customer profiles. These are wholesale vertical services that "ride" on the existing lines.

Advanced Intelligent Network

Advanced Intelligent Network is responsible for the development of new and custom products related to advanced intelligent networks, specifically CentraNet services. The activities of this budget center involve sales and marketing associated with the first year of the product's life cycle or during the market trial period, after which the product will then be transferred to another Product Management group.

CyberPop

CyberPop is responsible for the sales, marketing and management of products, such as modem aggregators, that ease the transmission of large amounts of data to Internet service providers. These products are non-regulated.

Carrier Business Support

Carrier Business Support provides sales and marketing support, such as contract and tariff investigation, for program and product managers. Their primary focus during the current year has been in the area of Voice Messaging and Internet Service. However, this focus could change in future years.

FLORIDA RATE FILING
Sales, Marketing & Advertising (SMA) Analysis
(SMA, Regulated, Recurring, Florida Expenses)
CARRIER MARKETS

Interview Notes

Budget Center V110P

Carrier Operations, Billing Operations

Interview with a Product Manager

Budget center V110P (which includes V110 through V118), Director Carrier Billing Operations, handles carrier billings. Usage data is pulled from the switches, the data is verified, and the data is billed to the carrier. These budget centers also account for the cost associated with testing the switches, i.e. test calls. These budget centers have been eliminated from our study as their activities revolve around billing and collecting, which is not Sales, Marketing or Advertising related.

Budget Center V120P

Carrier Operations, Operations Support

Interview with a Product Manager and a Staff Administrator

Budget center V120P (which includes V120-V125), Director Carrier Operations Support, consists of the following segments: Carrier Operations Support, Planning, Systems Support, On-site Support NECA and New Products and Procedures. These segments account for the staff support supplied to the carrier markets sales groups, (i.e. Account Management for MCI, AT&T, and Sprint, and the Salespeople for the East and West Regions). Operations Support consists of methods and processes, i.e. billings, which are not sales, marketing or advertising related. Planning is responsible for the inputs to the business cases, which is sales, marketing and advertising related. Systems Support consists of ongoing support for the BAU (Business As Usual) and CABS (Customer Access Billing System) systems. Systems support is not a sales, marketing or advertising activity. On-site Support NECA reviews methods and procedures associated with industry forms and what an order should look like. These particular activities are sales, marketing and advertising related, however they can be associated with a particular product or service and therefore non-recurring. New Products and Procedures determines the methods and procedures for new products being released, which are sales, marketing and advertising activities.

Budget Centers V130P and V140P

Carrier Operations, Ordering and Billing

Interview with a Product Manager

Budget centers V130P (which includes V130-V13B), Director AT&T Ordering and Billing, and V140P (which includes V140-V143), Director Carrier Ordering and Billing, handle billing inquiries from carriers. These budget centers also have a quality/support function, which provides administrative support and reviews processes for efficiency and quality of customer service. Billing and customer service activities are not Sales, Marketing or Advertising related; therefore an override regulated percentage of zero has been applied.

FLORIDA RATE FILING
Sales, Marketing & Advertising (SMA) Analysis
(SMA, Regulated, Recurring, Florida Expenses)
CARRIER MARKETS

Interview Notes

Budget Center V145P

Carrier Billing and Subscription Services
Interview with a Product Manager

Budget center V145P (which includes V145-V14D), NASSC, handles IPOC billings and subscription services. This budget center processes the change requests of long distance carriers either through direct customer contact or through notification from the carriers. It was discussed that due to the nature of their activities, these budget centers would not be a part of the Sales, Marketing and Advertising study.

Budget Center V153

Internet/Other
Interview with a Product Manager

Budget center V153, Internet/Other, develops and reviews business cases to determine the best business strategies for GTE when entering into service agreements with Internet Service Providers, or ISPs. This budget center will (in the future) handle the order processing, billing and quality functions associated with the ISPs. It was determined that approximately 50% of this budget center's activities are sales, marketing and advertising related, in addition to 25% non-recurring.

Budget Center V160P

Programs Activity
Interview with a Product Manager

Budget center V160P (which includes V160-V16E), Programs Activity, handles IT (Internal Telephone) programs, including development costs. There are no sales, marketing or advertising efforts in these budget centers.

Budget Center V170

Process Management and Quality Improvements
Interview with a Product Manager

Budget center V170, Process Management and Quality Improvements, consists of the costs associated with the Quality Director who tries to optimize channels, available lines and transmission quality. The switch on-site Quality Managers report to the directors of each switch who in turn report to the Quality Director. The activities in this budget center are strictly process oriented and contain no sales, marketing or advertising efforts.

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Budget Center V180

Programs - Operations

Interview with the Project Team Leader

Budget center V180, Programs – Operations. the activities within this budget center are for the development of a software program for CABS (Customer Access Billing System). There are no selling, marketing or advertising activities associated with this budget center.

Budget Center V200P

Carrier Account Management

Interview with the Staff Manager Business Analyst

Budget Centers V200-V295 are National Sales Account Management budget centers. They are responsible for network access sales to the other carriers, AT&T, MCI, Sprint, and all wireless carriers (budget centers V210, V220, V230 and V292, respectively). In addition, they are also responsible for the sale of network access and components to Internet service providers such as America Online and UUNet (budget center V295). In general, the activities of these budget centers involve sales, sales follow-up, customer service, and customer assurance.

A jurisdictional factor equal to a minutes of use percentage was applied for these budget centers. Minutes of use was determined to be a reasonable jurisdictional factor for these budget centers as no activity drivers could be found to associate these budget centers to a particular state. The minutes of use percentage is calculated by dividing the minutes of use reported for the state under study by the total minutes of use reported for all states.

Budget Center V210

AT&T Account Management

Interview with the Manager – AT&T Account Management

Budget Center V210 functions as the point of contact for AT&T. This budget center is responsible for client relations, business development, business proposals and general account management. The activities of this budget center are entirely sales, marketing and advertising related. Non-regulated products make up an insignificant portion of this budget center's activities. As for the long-run view of the AT&T Account Team, the Manager stated that the Team had staffed up in fiscal year 1997 to prepare for the current year and will not need to increase as a result of competitive pressures.

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Budget Center V220

MCI Account Management

Interview with the Manager – MCI National Sales

Budget Center V220 functions as the point of contact for MCI. This budget center is responsible for client relations, business development, business proposals and general account management. The activities of this budget center are entirely sales, marketing and advertising related. Non-regulated products make up an insignificant portion of this budget center's activities. As for the long-run view of the MCI Account Team, the Manager stated that the Team would not need to increase in order to handle the impact of competition in the marketplace.

Budget Center V230

Sprint Account Management

Interview with the Manager – Sprint National Sales

Budget Center V230 functions as the point of contact for Sprint. This budget center is responsible for client relations, business development, business proposals and general account management. The activities of this budget center are entirely sales, marketing and advertising related. Non-regulated products make up an insignificant portion of this budget center's activities. As for the long-run view of the Sprint Account Team, the Manager stated that they will not need to increase the size of the team as a result of competitive pressures.

Budget Centers V290, V292 and V293

Specialized Sales, Wireless Account Management and Emerging Markets

Interview with a Business Analyst and Account Managers

Budget Center V290 functions as the point of contact for customer with special needs outside the scope of their account management team. Budget Center V292 functions as the point of contact for wireless carriers. Budget Center V293 functions as the point of contact for accounts too small to be placed into the NCC account team (see discussion below). It was determined through these discussions that all activities of these budget centers are sales, marketing and advertising related. Also it was determined that the regulated percentages are materially correct.

Budget Center V291

NCC (National Common Carrier) Account Management

Interview with the Manager – NCC Account Team

Budget Center V291 functions as the point of contact for carriers such as WorldCom, Frontier and IXC Communications, to name a few. This budget center is responsible for client relations, business development, business proposals and general account management. The activities of this budget center are entirely sales, marketing and advertising related. Non-regulated products make up an insignificant portion of this budget center's activities. As for the long-run view of

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the NCC Account Team, the Manager stated that the current team should be able to handle any increase in competition that may come.

Budget Center V294

National Billing

Interview with an Account Manager

Budget center V294, National Manager Billing, is responsible for the billing, collections and sale of contractual agreements between GTE and national carriers (MCI, Sprint and AT&T) to perform the billing and collection activity for these carriers. Billing and collecting activities have been excluded from our study as they are not Sales, Marketing or Advertising related.

Budget Center V295

National Internet Markets

Interview with the Sales Manager

Budget center V295, National Internet Markets, is responsible for selling bundled products and services to Internet providers. The bundled products and services sold are as follows: B1, Digital Channel Service, ISDN (PRI and BRI), Frame Relay, and Point to Point Private Line. Internet providers are classified as an ESP, Enhanced Service Provider. The Internet providers are located through out the United States and provide services to individuals through out the United States. The revenues generated from this budget center are dependent upon the number of lines Internet providers purchase. It was determined that 95% of the products and service sold by this budget center are regulated, and that 100% of the activities performed here are sales, marketing and advertising related.

Budget Centers V400P and V600

Regional Sales Teams

Interview with the Staff Manager Business Analyst

Budget centers V400-V600 function in the same manner as budget centers V200-V295, with the exception that their customers are not the major carriers, but regional or local carriers. The regional salesforce is divided into two groups, East and West. Budget centers V400-V430 (East, North and Central) account for the east salesforce, while budget center V600 (West) accounts for the west salesforce. For the Carrier market, the states that make up the East region are Alabama, Arkansas, Florida, Iowa, Illinois, Indiana, Florida, Michigan, Minnesota, Missouri, North Carolina, Nebraska, New Mexico, Ohio, Oklahoma, Pennsylvania, South Carolina, Texas, Virginia, Wisconsin. The states that make up the West region are Arizona, California, Hawaii, Idaho, Nevada, Oregon, and Washington.

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Due to the increased number of accounts managed by these salespeople, the carrier support group in budget centers V120P, which was mentioned earlier, handles the customer service functions. With these activities excluded, 100% of the efforts performed here are sales, marketing and advertising related. In addition, it was determined that the current salesforce should be able to handle any increase in activities resulting from increased competition and therefore a LRIC adjustment of zero has been applied.

Budget Center V700P

Product Management

Interviews with Product Managers and the Business Analyst Expense Coordinator

Budget centers V700-V770 are responsible for Product Management in the Carrier market. See discussions by specific budget center below. All discussions were with Product Managers and Business Analysts except where otherwise noted.

V710 – Market Strategies – This budget center is responsible for carrier market analysis and customer segmentation. This budget center functions as a service center providing information to other product management budget centers. It was determined that approximately 95% of the product lines serviced by this budget center are regulated. Furthermore, 90% of the activities performed here are in sales, marketing and advertising capacities. No LRIC adjustment will be needed to handle any increase in activities resulting from local competition.

V720 – Program Management – This budget center is responsible for contract compliance and network interconnection for the carrier market. It was determined that 70% of the product lines serviced by this budget center are regulated. Furthermore, 5% of the activities performed here are sales, marketing and advertising related. These activities are primarily pricing issues. A LRIC adjustment increase of approximately 85% will be needed to absorb the expected increase in activities resulting from local competition.

V730 – Advanced Services - Interview with a Sr. Group Product Manager

This budget center is responsible for the management of ancillary products, such as operator services and database services. The individuals in budget center V730, Advanced Services, spend approximately 20% of their time on sales, marketing, and advertising activities, primarily customer proposals and contract negotiations. 35% of the employees' time is spent on product management and 20% on coordinating implementation of new products. Therefore, 75% of this budget center's activities are sales, marketing and advertising. In addition it was determined that approximately 60% of this budget center's services are regulated for the purposes of our study. Furthermore, it was determined that a LRIC adjustment increase of 5% will be necessary to handle the expected increase in activities resulting from local competition.

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V740 – Network Access Services - Interview with the Director and a Sr. Group Product Manager

Budget center V740, Network Access Services, is responsible for the management of network access, i.e. allowing other carriers entry into GTE's network. It was determined that 80% of budget center V740's products are considered regulated for the purposes of our study. Furthermore, it was determined that 65% of this budget center's activities are sales, marketing and advertising related. It was discussed that budget center V762 is a mirror image of budget center V740, so all percentages discussed here will also apply there. Furthermore, it was determined that a LRJC adjustment increase of 10% will be necessary to handle the expected increase in activities resulting from local competition.

Budget centers V75A-V75Z hold discretionary funds for the programs managed by product management. The majority of these budget centers has no personnel and therefore have no activities which are sales, marketing or advertising related. These funds are generally transferred to an operations budget center. There are exceptions however; see discussions by specific budget center below.

V75A – Cellular Access – This budget center is responsible for funding network access programs, consisting of the interconnection between wireless and wireline providers. This interconnection, or network entrance, is 100% regulated. There are no sales, marketing or advertising activities performed in this budget center, therefore an SMA percentage of zero is applied.

V75B – IC Operator Services – This budget center is responsible for funding the operator services program. The primary services within this program are busy line verify and busy line interrupt. From our interviews it was agreed that a regulated percentage of 90% was acceptable. There are no sales, marketing or advertising activities performed in this budget center, however, so an SMA percentage of zero is applied.

V75C – LEC Services – This budget center is responsible for funding the commercialization and enhancement of services, primarily billing and collecting, to be sold to the CLECs. As billing and collecting is not sales, marketing or advertising related, an override percentage of zero has been applied.

V75D – Retail Operator Services – This budget center is responsible for funding operator services, primarily Directory assistance and Operator assistance. These services are 100% regulated. However, there are no sales, marketing or advertising activities performed in this budget center.

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V75E – Competitive Access Pricing – Competitive Access Pricing pertains to Access Reform and the maintenance and erosion prevention of the existing customer base for Special and Switched Access. Access Reform is taking the existing network elements and rebalancing the rates within those elements. For example, some elements that have been priced on a per minute of use charge are now being priced on a per line charge and vice versa. It was discussed that 100% of the activities performed here are sales, marketing and advertising related, with 100% of the services in the regulated environment.

V75J – Database 800 – This budget center is responsible for funding database services. The services include caller number identification and customer profiles. These are wholesale vertical services that “ride” on the existing lines. Therefore 100% of these services are regulated. However, this budget center is simply a holding place for funds and there are no sales, marketing and advertising activities performed here.

V75K – Mandatory ONA State and Federal – This is an old budget center whose functions mirror those of budget center V720. This budget center was created in anticipation of the 1996 Telecommunications Act. Most of the functions have now been taken over by V720. All of the percentages discussed for V720 apply here also. This budget center is in the process of being closed and the funds transferred to budget center V720.

V75M – FGD/SS#7 – This budget center functions as network systems support and is therefore non-regulated. In addition, there are no sales, marketing or advertising performed here.

V75N – Voice Messaging Access – This budget center functions as the network and systems support for the voice messaging systems. There are also no sales, marketing or advertising activities performed within this budget center.

V75P – Billing and Collection Services – This budget center funds billing and collection services, which are non-regulated. In addition, there are no sales, marketing or advertising activities performed here.

V75R – LIDB Access/Storage – This budget center provides the systems support for budget center V75J, Database 800. Due to the nature of this budget center it does not contain any sales, marketing or advertising activities.

V75T – Advanced Intelligent Network – *Interview with the Director of Advanced Services Development*

Budget center V75T is responsible for the development of new and custom products related to advanced intelligent networks, specifically CentraNet services. The activities

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of this budget center involve sales and marketing associated with the first year of the product's life cycle or during the market trial period, after which the product will then be transferred to another Product Management group. As this budget center deals with the network it is 100% regulated.

V75V – CyberPop – This budget center is responsible for the sales, marketing and management of products, such as modem aggregators, that ease the transmission of large amounts of data to Internet service providers. These products are non-regulated.

V760P – AIN Programs – These budget centers (V760-V761) are responsible for Advanced Services Development. This budget center's activities are primarily engineering related and there are no sales, marketing or advertising activities performed within this budget center. In addition, as these budget centers pertain to network architecture, they are 100% regulated.

V762 – Network Access Services – see notes for Budget Center V740.

V770 – Carrier Business Support – This budget center provides sales and marketing support for the Program and Product Managers. It was determined that approximately 95% of the products served by this budget center are regulated, with 90% of the activities related to sales, marketing and advertising. Furthermore it was discussed that a LRIC adjustment increase of 100% will be necessary to handle the expected increase in activities resulting from local competition.

Budget Center V800P

Carrier Systems Support

Interviews with a Product Manager and a Business Analyst

The budget centers that make up budget center V800P (V800-V870) serve the primary function of systems support and are thereby not sales, marketing or advertising related. Therefore, the S.M/A percentage for these budget centers is 0%.

Budget Centers VPF1, VPF2, VPF3, VPF4, VPF5, VPF6, VPMT and VTRN

Carrier Programs

Interviews with a Product Manager and a Business Analyst

These budget centers are discretionary accounts for carrier products and programs. They hold funds that can be used for these products or made available for use in other budget centers. Each budget center will have the same regulated percentage as its respective product management budget center, though there are no sales, marketing or advertising activities that are performed here. Per review of the transfer log, (year-to-date) no transfers related to sales, marketing or

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advertising were noted. In addition, it was discussed that for the remainder of fiscal year 1997, all remaining transfers pertain to right-to-use fees.

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CARRIER MARKETS

BUDGET CENTER ANALYSIS TICKETMARK	BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	ANNUAL APPROVED VIEW DOLLARS	NON INT TEL/ DATA PROC/ SOFTWARE DOLLARS	SMA TOTAL DOLLARS	FLORIDA JURISDICTION DISTRIBUTION PERCENTAGE	FLORIDA JURISDICTION OVERRIDE PERCENTAGE	FLORIDA JURISDICTION OVERRIDE TICKMARK	FLORIDA JURISDICTION PERCENTAGE	FLORIDA DOLLARS
	V000	012411	PRESIDENT - WHOLESALE MARKETS								
	V000	001210	PRESIDENT - WHOLESALE MARKETS								
	V000	071110	PRESIDENT - WHOLESALE MARKETS								
	V000	071210	PRESIDENT - WHOLESALE MARKETS								
	V000	072310	PRESIDENT - WHOLESALE MARKETS								
	V000	072410	PRESIDENT - WHOLESALE MARKETS								
	V000	072010	PRESIDENT - WHOLESALE MARKETS								
	V100	012411	AVP - CARRIER OPERATIONS, ORDERING & BILLING								
	V100	001210	AVP - CARRIER OPERATIONS, ORDERING & BILLING								
	V100	072410	AVP - CARRIER OPERATIONS, ORDERING & BILLING								
	V100	072010	AVP - CARRIER OPERATIONS, ORDERING & BILLING								
	V110	012310	DIRECTOR - CARRIER BILLING OPERATIONS								
	V110	012411	DIRECTOR - CARRIER BILLING OPERATIONS								
	V110	002310	DIRECTOR - CARRIER BILLING OPERATIONS								
	V110	072410	DIRECTOR - CARRIER BILLING OPERATIONS								
	V111	012310	MGR - CARRIER SETTLEMENTS								
	V111	012411	MGR - CARRIER SETTLEMENTS								
	V111	002310	MGR - CARRIER SETTLEMENTS								
	V111	072410	MGR - CARRIER SETTLEMENTS								
	V113	012310	MGR - USAGE PROCESSING								
	V113	012411	MGR - USAGE PROCESSING								
	V113	002310	MGR - USAGE PROCESSING								
	V113	072410	MGR - USAGE PROCESSING								
	V114	012310	MGR - NATL CARRIER BILLING								
	V114	012411	MGR - NATL CARRIER BILLING								
	V114	002310	MGR - NATL CARRIER BILLING								
	V114	072410	MGR - NATL CARRIER BILLING								
	V114	072010	MGR - NATL CARRIER BILLING								
	V115	012310	MGR - USAGE INTEGRITY								
	V115	012411	MGR - USAGE INTEGRITY								
	V115	002310	MGR - USAGE INTEGRITY								
	V115	002330	MGR - USAGE INTEGRITY								
	V115	072410	MGR - USAGE INTEGRITY								
	V117	012310	MGR - CARRIER REVENUE & ANCILLARY BILLING								
	V117	012411	MGR - CARRIER REVENUE & ANCILLARY BILLING								
	V117	002310	MGR - CARRIER REVENUE & ANCILLARY BILLING								
	V117	072410	MGR - CARRIER REVENUE & ANCILLARY BILLING								
	V118	012411	TEST CALL GENERATOR - PRE								
	V118	072410	TEST CALL GENERATOR - PRE								
	V120	012411	DIRECTOR - CARRIER OPERATIONS SUPPORT								
	V120	001210	DIRECTOR - CARRIER OPERATIONS SUPPORT								
	V120	002310	DIRECTOR - CARRIER OPERATIONS SUPPORT								
	V120	072410	DIRECTOR - CARRIER OPERATIONS SUPPORT								
	V121	012411	MGR - PLANNING								
	V121	001210	MGR - PLANNING								
	V121	072010	MGR - PLANNING								

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Sales Marketing and Advertising (S/M/A) Analysts
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CARRIER MARKETS

BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	CAM REGULATED PERCENTAGE	CAM REGULATED OVERRIDE PERCENTAGE	CAM OVERRIDE TICKMARK	CAM ASSIGNABLE REGULATED PERCENTAGE	FLORIDA CAM REGULATED DOLLARS	S/M/A PERCENTAGE OF NON IT/DP SOFTWARE DOLLARS	S/M/A OVERRIDE PERCENTAGE	S/M/A OVERRIDE TICKMARK	ASSIGNABLE S/M/A PERCENTAGE	ASSIGNABLE S/M/A DOLLARS
V000	012411	PRESIDENT - WHOLESALE MARKETS										
V000	001210	PRESIDENT - WHOLESALE MARKETS										
V000	071110	PRESIDENT - WHOLESALE MARKETS										
V000	071210	PRESIDENT - WHOLESALE MARKETS										
V000	072310	PRESIDENT - WHOLESALE MARKETS										
V000	072410	PRESIDENT - WHOLESALE MARKETS										
V000	072810	PRESIDENT - WHOLESALE MARKETS										
V100	012411	AVP - CARRIER OPERATIONS ORDERING & BILL										
V100	001210	AVP - CARRIER OPERATIONS ORDERING & BILL										
V100	072410	AVP - CARRIER OPERATIONS ORDERING & BILL										
V100	072810	AVP - CARRIER OPERATIONS ORDERING & BILL										
V110	012310	DIRECTOR - CARRIER BILLING OPERATIONS										
V110	012411	DIRECTOR - CARRIER BILLING OPERATIONS										
V110	002310	DIRECTOR - CARRIER BILLING OPERATIONS										
V110	072410	DIRECTOR - CARRIER BILLING OPERATIONS										
V111	012310	MGR CARRIER SETTLEMENTS										
V111	012411	MGR CARRIER SETTLEMENTS										
V111	002310	MGR CARRIER SETTLEMENTS										
V111	072410	MGR CARRIER SETTLEMENTS										
V113	012310	MGR USAGE PROCESSING										
V113	012411	MGR USAGE PROCESSING										
V113	002310	MGR USAGE PROCESSING										
V113	072410	MGR USAGE PROCESSING										
V114	012310	MGR NATL CARRIER BILLING										
V114	012411	MGR NATL CARRIER BILLING										
V114	002310	MGR NATL CARRIER BILLING										
V114	072410	MGR NATL CARRIER BILLING										
V114	072810	MGR NATL CARRIER BILLING										
V115	012310	MGR USAGE INTEGRITY										
V115	012411	MGR USAGE INTEGRITY										
V115	002310	MGR USAGE INTEGRITY										
V115	002330	MGR USAGE INTEGRITY										
V115	072410	MGR USAGE INTEGRITY										
V117	012310	MGR CARRIER REVENUE & ANCILLARY BILLING										
V117	012411	MGR CARRIER REVENUE & ANCILLARY BILLING										
V117	002310	MGR CARRIER REVENUE & ANCILLARY BILLING										
V117	072410	MGR CARRIER REVENUE & ANCILLARY BILLING										
V118	012411	TEST CALL GENERATOR PRE										
V118	072410	TEST CALL GENERATOR PRE										
V120	012411	DIRECTOR CARRIER OPERATIONS SUPPORT										
V120	001210	DIRECTOR CARRIER OPERATIONS SUPPORT										
V120	002310	DIRECTOR CARRIER OPERATIONS SUPPORT										
V120	072410	DIRECTOR CARRIER OPERATIONS SUPPORT										
V121	012411	MGR PLANNING										
V121	001210	MGR PLANNING										
V121	072810	MGR PLANNING										

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Sales Marketing and Advertising (S/M/A) Analysis
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CARRIER MARKETS

BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	NON-RECURRING PERCENTAGE	NON-RECURRING PERCENTAGE TICKMARK	S/M/A REG FLORIDA RECURRING DOLLARS	LONG RUN INCREMENTAL COST ADJUSTMENT	LONG RUN INCREMENTAL COST ADJ TICKMARK	ADJUSTED S/M/A REG FLORIDA DOLLARS
V000	012411	PRESIDENT - WHOLESALE MARKETS						
V000	001210	PRESIDENT - WHOLESALE MARKETS						
V000	071110	PRESIDENT - WHOLESALE MARKETS						
V000	071210	PRESIDENT - WHOLESALE MARKETS						
V000	072310	PRESIDENT - WHOLESALE MARKETS						
V000	072410	PRESIDENT - WHOLESALE MARKETS						
V000	072010	PRESIDENT - WHOLESALE MARKETS						
V100	012411	AVP - CARRIER OPERATIONS ORDERING & BILL						
V100	001210	AVP - CARRIER OPERATIONS ORDERING & BILL						
V100	072410	AVP - CARRIER OPERATIONS ORDERING & BILL						
V100	072010	AVP - CARRIER OPERATIONS ORDERING & BILL						
V110	012310	DIRECTOR - CARRIER BILLING OPERATIONS						
V110	012411	DIRECTOR - CARRIER BILLING OPERATIONS						
V110	002310	DIRECTOR - CARRIER BILLING OPERATIONS						
V110	072410	DIRECTOR - CARRIER BILLING OPERATIONS						
V111	012310	MGR CARRIER SETTLEMENTS						
V111	012411	MGR CARRIER SETTLEMENTS						
V111	002310	MGR CARRIER SETTLEMENTS						
V111	072410	MGR CARRIER SETTLEMENTS						
V113	012310	MGR USAGE PROCESSING						
V113	012411	MGR USAGE PROCESSING						
V113	002310	MGR USAGE PROCESSING						
V113	072410	MGR USAGE PROCESSING						
V114	012310	MGR NATL CARRIER BILLING						
V114	012411	MGR NATL CARRIER BILLING						
V114	002310	MGR NATL CARRIER BILLING						
V114	072410	MGR NATL CARRIER BILLING						
V114	072010	MGR NATL CARRIER BILLING						
V115	012310	MGR USAGE INTEGRITY						
V115	012411	MGR USAGE INTEGRITY						
V115	002310	MGR USAGE INTEGRITY						
V115	002330	MGR USAGE INTEGRITY						
V115	072410	MGR USAGE INTEGRITY						
V117	012310	MGR CARRIER REVENUE & ANCILLARY BILLING						
V117	012411	MGR CARRIER REVENUE & ANCILLARY BILLING						
V117	002310	MGR CARRIER REVENUE & ANCILLARY BILLING						
V117	072410	MGR CARRIER REVENUE & ANCILLARY BILLING						
V118	012411	TEST CALL GENERATOR - PRE						
V118	072410	TEST CALL GENERATOR - PRE						
V120	012411	DIRECTOR - CARRIER OPERATIONS SUPPORT						
V120	001210	DIRECTOR - CARRIER OPERATIONS SUPPORT						
V120	002310	DIRECTOR - CARRIER OPERATIONS SUPPORT						
V120	072410	DIRECTOR - CARRIER OPERATIONS SUPPORT						
V121	012411	MGR PLANNING						
V121	001210	MGR PLANNING						
V121	072010	MGR PLANNING						

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FLOOR FILING
Sales, Marketing and Advertising (SMA) Analysis
(SMA Regulated, Requiring Florida Expenses)
CARRIER MARKETS

BUDGET CENTER ANALYSIS TICKMARK	BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	ANNUAL APPROVED VIEW DOLLARS	NON INT TEL/ DATA PROC/ SOFTWARE DOLLARS	SMA TOTAL DOLLARS	FLORIDA JURISDICTION DISTRIBUTION PERCENTAGE	FLORIDA JURISDICTION OVERRIDE PERCENTAGE	FLORIDA JURISDICTION OVERRIDE TICKMARK	FLORIDA JURISDICTION PERCENTAGE	FLORIDA DOLLARS
	V123	012411	MGR SYSTEMS SUPPORT								
	V123	001210	MGR SYSTEMS SUPPORT								
	V123	002310	MGR SYSTEMS SUPPORT								
	V123	072410	MGR SYSTEMS SUPPORT								
	V124	012411	MGR ON-SITE SUPPORT NECA								
	V124	001210	MGR ON-SITE SUPPORT NECA								
	V124	002310	MGR ON-SITE SUPPORT NECA								
	V124	072410	MGR ON-SITE SUPPORT NECA								
	V125	012411	MGR NEW PRODUCTS & PROCEDURES								
	V125	001210	MGR NEW PRODUCTS & PROCEDURES								
	V125	072410	MGR NEW PRODUCTS & PROCEDURES								
	V130	012411	DIRECTOR - AT&T ORDERING & BILLING								
	V130	001210	DIRECTOR - AT&T ORDERING & BILLING								
	V130	002330	DIRECTOR - AT&T ORDERING & BILLING								
	V130	072410	DIRECTOR - AT&T ORDERING & BILLING								
	V131	012411	MANAGER - AT&T								
	V131	001210	MANAGER - AT&T								
	V131	002310	MANAGER - AT&T								
	V131	002330	MANAGER - AT&T								
	V131	072410	MANAGER - AT&T								
	V135	021210	MGR OMT ORDERING								
	V135	002310	MGR OMT ORDERING								
	V137	012411	MGR MCI								
	V137	002310	MGR MCI								
	V137	002330	MGR MCI								
	V137	072410	MGR MCI								
	V138	012411	MGR QUALITY/SUPPORT								
	V138	001210	MGR QUALITY/SUPPORT								
	V138	002310	MGR QUALITY/SUPPORT								
	V138	002330	MGR QUALITY/SUPPORT								
	V138	072410	MGR QUALITY/SUPPORT								
	V13A	012411	SPRINT								
	V13A	002310	SPRINT								
	V13A	072410	SPRINT								
	V13B	002310	NCC								
	V140	012411	DIRECTOR - CARRIER ORDERING & BILLING								
	V140	003400	DIRECTOR - CARRIER ORDERING & BILLING								
	V140	001210	DIRECTOR - CARRIER ORDERING & BILLING								
	V140	002330	DIRECTOR - CARRIER ORDERING & BILLING								
	V140	072410	DIRECTOR - CARRIER ORDERING & BILLING								
	V142	012411	MANAGER - WIRELESS								
	V142	001110	MANAGER - WIRELESS								
	V142	001210	MANAGER - WIRELESS								
	V142	002310	MANAGER - WIRELESS								
	V142	072410	MANAGER - WIRELESS								

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FLOOR FRING
Sales Marketing and Advertising (S/M/A) Analysis
(S/M/A Regulated Recurring Florida Expenses)
CARRIER MARKETS

BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	CAM REGULATED PERCENTAGE	CAM REGULATED OVERRIDE PERCENTAGE	CAM OVERRIDE TICKMARK	CAM ASSIGNABLE REGULATED PERCENTAGE	FLORIDA CAM REGULATED DOLLARS	S/M/A PERCENTAGE OF NONITDP SOFTWARE DOLLARS	S/M/A OVERRIDE PERCENTAGE	S/M/A OVERRIDE TICKMARK	ASSIGNABLE S/M/A PERCENTAGE	ASSIGNABLE S/M/A DOLLARS
V123	012411	MGR SYSTEMS SUPPORT										
V123	001210	MGR SYSTEMS SUPPORT										
V123	002310	MGR SYSTEMS SUPPORT										
V123	072410	MGR SYSTEMS SUPPORT										
V124	012411	MGR ON-SITE SUPPORT NECA										
V124	001210	MGR ON-SITE SUPPORT NECA										
V124	002310	MGR ON-SITE SUPPORT NECA										
V124	072410	MGR ON-SITE SUPPORT NECA										
V125	012411	MGR NEW PRODUCTS & PROCEDURES										
V125	001210	MGR NEW PRODUCTS & PROCEDURES										
V125	072410	MGR NEW PRODUCTS & PROCEDURES										
V130	012411	DIRECTOR - AT&T ORDERING & BILLING										
V130	001210	DIRECTOR - AT&T ORDERING & BILLING										
V130	002330	DIRECTOR - AT&T ORDERING & BILLING										
V130	072410	DIRECTOR - AT&T ORDERING & BILLING										
V131	012411	MANAGER AT&T										
V131	001210	MANAGER AT&T										
V131	002310	MANAGER AT&T										
V131	002330	MANAGER AT&T										
V131	072410	MANAGER AT&T										
V135	021210	MGR OMT ORDERING										
V135	002310	MGR OMT ORDERING										
V137	012411	MGR MCI										
V137	002310	MGR MCI										
V137	002330	MGR MCI										
V137	072410	MGR MCI										
V138	012411	MGR QUALITY/SUPPORT										
V138	001210	MGR QUALITY/SUPPORT										
V138	002310	MGR QUALITY/SUPPORT										
V138	002330	MGR QUALITY/SUPPORT										
V138	072410	MGR QUALITY/SUPPORT										
V13A	012411	SPRINT										
V13A	002310	SPRINT										
V13A	072410	SPRINT										
V13B	002310	NCC										
V140	012411	DIRECTOR - CARRIER ORDERING & BILLING										
V140	003400	DIRECTOR - CARRIER ORDERING & BILLING										
V140	001210	DIRECTOR - CARRIER ORDERING & BILLING										
V140	002330	DIRECTOR - CARRIER ORDERING & BILLING										
V140	072410	DIRECTOR - CARRIER ORDERING & BILLING										
V142	012411	MANAGER WIRELESS										
V142	001110	MANAGER WIRELESS										
V142	001210	MANAGER WIRELESS										
V142	002310	MANAGER WIRELESS										
V142	072410	MANAGER WIRELESS										

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FILE RATE FILING
Sales Marketing and Advertising (SMA) Analysis
(SMA Regulated Reurring Florida Expenses)
CARRIER MARKETS

BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	NON RECURRING PERCENTAGE	NON RECURRING PERCENTAGE TICKMARK	S/M/A REG FLORIDA RECURRING DOLLARS	LONG RUN INCREMENTAL COST ADJUSTMENT	LONG RUN INCREMENTAL COST ADJ TICKMARK	ADJUSTED S/M/A REG FLORIDA DOLLARS
V123	012411	MGR SYSTEMS SUPPORT						
V123	001210	MGR SYSTEMS SUPPORT						
V123	002310	MGR SYSTEMS SUPPORT						
V123	072410	MGR SYSTEMS SUPPORT						
V124	012411	MGR ON SITE SUPPORT NECA						
V124	001210	MGR ON SITE SUPPORT NECA						
V124	002310	MGR ON SITE SUPPORT NECA						
V124	072410	MGR ON SITE SUPPORT NECA						
V125	012411	MGR NEW PRODUCTS & PROCEDURES						
V125	001210	MGR NEW PRODUCTS & PROCEDURES						
V125	072410	MGR NEW PRODUCTS & PROCEDURES						
V130	012411	DIRECTOR AT&T ORDERING & BILLING						
V130	001210	DIRECTOR AT&T ORDERING & BILLING						
V130	002330	DIRECTOR AT&T ORDERING & BILLING						
V130	072410	DIRECTOR AT&T ORDERING & BILLING						
V131	012411	MANAGER AT&T						
V131	001210	MANAGER AT&T						
V131	002310	MANAGER AT&T						
V131	002330	MANAGER AT&T						
V131	072410	MANAGER AT&T						
V135	071210	MGR OMT ORDERING						
V135	002310	MGR OMT ORDERING						
V137	012411	MGR MCI						
V137	002310	MGR MCI						
V137	002330	MGR MCI						
V137	072410	MGR MCI						
V138	012411	MGR QUALITY/SUPPORT						
V138	001210	MGR QUALITY/SUPPORT						
V138	002310	MGR QUALITY/SUPPORT						
V138	002330	MGR QUALITY/SUPPORT						
V138	072410	MGR QUALITY/SUPPORT						
V13A	012411	SPRINT						
V13A	002310	SPRINT						
V13A	072410	SPRINT						
V130	002310	NCC						
V140	012411	DIRECTOR CARRIER ORDERING & BILLING						
V140	053400	DIRECTOR CARRIER ORDERING & BILLING						
V140	001210	DIRECTOR CARRIER ORDERING & BILLING						
V140	002330	DIRECTOR CARRIER ORDERING & BILLING						
V140	072410	DIRECTOR CARRIER ORDERING & BILLING						
V142	012411	MANAGER WIRELESS						
V142	001110	MANAGER WIRELESS						
V142	001210	MANAGER WIRELESS						
V142	002310	MANAGER WIRELESS						
V142	072410	MANAGER WIRELESS						

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FLORIDA RATE FILING
Sales, Marketing and Advertising (SMA) Analysis
(SMA: Regulated Recurring Florida Expenses)
CARRIERS MARKETS

BUDGET CENTER ANALYSIS TICKMARK	BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	ANNUAL APPROVED VIEW DOLLARS	NON INT TEL/ DATA PROC/ SOFTWARE DOLLARS	SMA TOTAL DOLLARS	FLORIDA JURISDICTION DISTRIBUTION PERCENTAGE	FLORIDA JURISDICTION OVERRIDE PERCENTAGE	FLORIDA JURISDICTION OVERRIDE TICKMARK	FLORIDA JURISDICTION PERCENTAGE	FLORIDA DOLLARS
	V143	002330	MANAGER OCC								
	V145	012411	NASSC								
	V145	001210	NASSC								
	V145	072410	NASSC								
	V146	012411	MGR-LEC/ALEC								
	V146	001210	MGR-LEC/ALEC								
	V146	002310	MGR-LEC/ALEC								
	V146	072410	MGR-LEC/ALEC								
	V147	012411	MGR QUALITY/SUPPORT								
	V147	001210	MGR QUALITY/SUPPORT								
	V147	002310	MGR QUALITY/SUPPORT								
	V147	072410	MGR QUALITY/SUPPORT								
	V14A	012411	OCC								
	V14A	001210	OCC								
	V14A	002310	OCC								
	V14A	072410	OCC								
	V14B	012411	EUC								
	V14B	001210	EUC								
	V14B	002310	EUC								
	V14B	072410	EUC								
	V14C	012411	BILLING IPOC								
	V14C	001210	BILLING IPOC								
	V14C	002330	BILLING IPOC								
	V14D	012411	SUBSCRIPTION SERVICES								
	V14D	001210	SUBSCRIPTION SERVICES								
	V150	012411	DIRECTOR OMT								
	V150	001210	DIRECTOR OMT								
	V150	072410	DIRECTOR OMT								
	V151	072410	OMT STAFF								
	V152	002310	NOMC								
	V152	002330	NOMC								
	V153	012411	INTERNET/OTHER								
	V153	001210	INTERNET/OTHER								
	V153	002310	INTERNET/OTHER								
	V153	002330	INTERNET/OTHER								
	V153	072410	INTERNET/OTHER								
	V180	002310	PROGRAMS ACTIVITY								
	V180	072410	PROGRAMS ACTIVITY								
	V180	072810	PROGRAMS ACTIVITY								
	V18A	072410	BOC CUSTOMER								
	V18A	072810	BOC CUSTOMER								

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FIL
Sales Marketing and Advertising (SMA) Analysis
(SMA Regulated Revenues Florida Expenses)
CARRIER MARKETS

BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	CAM REGULATED PERCENTAGE	CAM REGULATED OVERRIDE PERCENTAGE	CAM OVERRIDE TICKMARK	CAM ASSIGNABLE REGULATED PERCENTAGE	FLORIDA CAM REGULATED DOLLARS	SMA PERCENTAGE OF NON IT/DP SOFTWARE DOLLARS	SMA OVERRIDE PERCENTAGE	SMA OVERRIDE TICKMARK	ASSIGNABLE SMA PERCENTAGE	ASSIGNABLE SMA DOLLARS
V143	002330	MANAGER OCC										
V145	012411	NASSC										
V145	001210	NASSC										
V145	072410	NASSC										
V146	012411	MGR LEC/ALEC										
V146	001210	MGR LEC/ALEC										
V146	002310	MGR LEC/ALEC										
V146	072410	MGR LEC/ALEC										
V147	012411	MGR QUALITY/SUPPORT										
V147	001210	MGR QUALITY/SUPPORT										
V147	002310	MGR QUALITY/SUPPORT										
V147	072410	MGR QUALITY/SUPPORT										
V14A	012411	OCC										
V14A	001210	OCC										
V14A	002310	OCC										
V14A	072410	OCC										
V14B	012411	EUC										
V14B	001210	EUC										
V14B	002310	EUC										
V14B	072410	EUC										
V14C	012411	BILLING IPOC										
V14C	001210	BILLING IPOC										
V14C	002330	BILLING IPOC										
V14D	012411	SUBSCRIPTION SERVICES										
V14D	001210	SUBSCRIPTION SERVICES										
V150	012411	DIRECTOR - OMT										
V150	001210	DIRECTOR - OMT										
V150	072410	DIRECTOR - OMT										
V151	072410	OMT STAFF										
V152	002310	NDMC										
V152	002330	NDMC										
V153	012411	INTERNET/OTHER										
V153	001210	INTERNET/OTHER										
V153	002310	INTERNET/OTHER										
V153	002330	INTERNET/OTHER										
V153	072410	INTERNET/OTHER										
V160	002310	PROGRAMS ACTIVITY										
V160	072410	PROGRAMS ACTIVITY										
V160	072810	PROGRAMS ACTIVITY										
V16A	072410	BOC CUSTOMER										
V16A	072810	BOC CUSTOMER										

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FILE FILING
Sales Marketing and Advertising (S/M/A) Analysis
(S/M/A Regulated Recurring Florida Expenses)
CARRIER MARKETS

BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	NON-RECURRING PERCENTAGE	NON-RECURRING PERCENTAGE TICKMARK	S/M/A REG FLORIDA RECURRING DOLLARS	LONG RUN INCREMENTAL COST ADJUSTMENT	LONG RUN INCREMENTAL COST ADJ TICKMARK	ADJUSTED S/M/A REG FLORIDA DOLLARS
V143	002330	MANAGER OCC						
V145	012411	NASSC						
V145	001219	NASSC						
V145	072410	NASSC						
V146	012411	MGR LEC/ALEC						
V146	001219	MGR LEC/ALEC						
V146	002310	MGR LEC/ALEC						
V146	072410	MGR LEC/ALEC						
V147	012411	MGR QUALITY/SUPPORT						
V147	001219	MGR QUALITY/SUPPORT						
V147	002310	MGR QUALITY/SUPPORT						
V147	072410	MGR QUALITY/SUPPORT						
V14A	012411	OCC						
V14A	001219	OCC						
V14A	002310	OCC						
V14A	072410	OCC						
V14B	012411	EUC						
V14B	001219	EUC						
V14B	002310	EUC						
V14B	072410	EUC						
V14C	012411	BILLING IPOC						
V14C	001219	BILLING IPOC						
V14C	002330	BILLING IPOC						
V14D	012411	SUBSCRIPTION SERVICES						
V14D	001219	SUBSCRIPTION SERVICES						
V150	012411	DIRECTOR OMT						
V150	001219	DIRECTOR OMT						
V150	072410	DIRECTOR OMT						
V151	072410	OMT STAFF						
V152	002310	NOMC						
V152	002330	NOMC						
V153	012411	INTERNET/OTHER						
V153	001219	INTERNET/OTHER						
V153	002310	INTERNET/OTHER						
V153	002330	INTERNET/OTHER						
V153	072410	INTERNET/OTHER						
V180	002310	PROGRAMS ACTIVITY						
V180	072410	PROGRAMS ACTIVITY						
V180	072810	PROGRAMS ACTIVITY						
V18A	072410	BOC CUSTOMER						
V18A	072810	BOC CUSTOMER						

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FILG
Sales Marketing and Advertising (SMA) Analysis
(SMA Regulated Recurring Florida Expenses)
CARRIER MARKETS

BUDGET CENTER ANALYSIS TICKMARK	BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	ANNUAL APPROVED VIEW DOLLARS	NON INT TEL/ DATA PROC/ SOFTWARE DOLLARS	SMA TOTAL DOLLARS	FLORIDA JURISDICTION DISTRIBUTION PERCENTAGE	FLORIDA JURISDICTION OVERRIDE PERCENTAGE	FLORIDA JURISDICTION OVERRIDE TICKMARK	FLORIDA JURISDICTION PERCENTAGE	FLORIDA DOLLARS
	V180	002310	ACGS								
	V180	072410	ACGS								
	V180	072810	ACGS								
	V18C	072410	IC MAND								
	V18C	072800	IC MAND								
	V18C	072810	IC MAND								
	V18D	072410	SUB SVCS								
	V18D	072810	SUB SVCS								
	V18E	072410	IC MAND - FOS								
	V18E	072810	IC MAND - FOS								
	V170	012411	PROCESS MGMT & QUALITY IMPRVMT:								
	V170	001210	PROCESS MGMT & QUALITY IMPRVMT:								
	V170	002310	PROCESS MGMT & QUALITY IMPRVMT:								
	V170	072410	PROCESS MGMT & QUALITY IMPRVMT:								
	V180	021210	PROGRAMS OPERATIONS								
	V180	002310	PROGRAMS OPERATIONS								
	V180	072410	PROGRAMS OPERATIONS								
	V180	072810	PROGRAMS OPERATIONS								
	V180	021210	INTRALATA 1 PLUS JOINT								
	V180	071210	INTRALATA 1 PLUS JOINT								
	V180	072410	INTRALATA 1 PLUS JOINT								
	V180	072810	INTRALATA 1 PLUS JOINT								
	V200	001210	AVP - NATL ACCOUNT MGMT								
	V200	072410	AVP - NATL ACCOUNT MGMT								
	V210	012411	DIRECTOR - AT&T ACCT MGMT								
	V210	001210	DIRECTOR - AT&T ACCT MGMT								
	V220	012411	DIRECTOR - MCI ACCT MGMT								
	V220	001210	DIRECTOR - MCI ACCT MGMT								
	V220	002310	DIRECTOR - MCI ACCT MGMT								
	V230	012411	DIRECTOR - SPRINT ACCT MGMT								
	V230	001210	DIRECTOR - SPRINT ACCT MGMT								
	V230	002310	DIRECTOR - SPRINT ACCT MGMT								
	V230	072410	DIRECTOR - SPRINT ACCT MGMT								
	V230	072810	DIRECTOR - SPRINT ACCT MGMT								
	V280	012411	DIRECTOR - SPECIALIZED SALES								
	V280	001210	DIRECTOR - SPECIALIZED SALES								
	V280	002310	DIRECTOR - SPECIALIZED SALES								
	V280	072410	DIRECTOR - SPECIALIZED SALES								
	V291	012411	NATL MGR NCC ACCT MGMT								
	V291	001110	NATL MGR NCC ACCT MGMT								
	V291	001210	NATL MGR NCC ACCT MGMT								
	V291	002310	NATL MGR NCC ACCT MGMT								

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FLC DATE FILING
Sales Marketing and Advertising (SMA) Analysis
(SMA Regulated Revenues Florida Expenses)
CARRIER MARKETS

BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	CAM REGULATED PERCENTAGE	CAM REGULATED OVERRIDE PERCENTAGE	CAM OVERRIDE TICKMARK	CAM ASSIGNABLE REGULATED PERCENTAGE	FLORIDA CAM REGULATED DOLLARS	SMA PERCENTAGE OF NON IT/DP SOFTWARE DOLLARS	SMA OVERRIDE PERCENTAGE	SMA OVERRIDE TICKMARK	ASSIGNABLE SMA PERCENTAGE	ASSIGNABLE SMA DOLLARS
V16B	062310	ACGS										
V16B	072410	ACGS										
V16B	072810	ACGS										
V16C	072410	IC MAND										
V16C	072800	IC MAND										
V16C	072810	IC MAND										
V16D	072410	SUB SVCS										
V16D	072810	SUB SVCS										
V16E	072410	IC MAND - FOS										
V16E	072810	IC MAND - FOS										
V170	012411	PROCESS MGMT & QUALITY IMPROVMENTS										
V170	061210	PROCESS MGMT & QUALITY IMPROVMENTS										
V170	062310	PROCESS MGMT & QUALITY IMPROVMENTS										
V170	072410	PROCESS MGMT & QUALITY IMPROVMENTS										
V180	071210	PROGRAMS - OPERATIONS										
V180	062310	PROGRAMS - OPERATIONS										
V180	072410	PROGRAMS - OPERATIONS										
V180	072810	PROGRAMS - OPERATIONS										
V180	021210	INTRALATA 1 PLUS JOINT										
V180	071210	INTRALATA 1 PLUS JOINT										
V180	072410	INTRALATA 1 PLUS JOINT										
V180	072810	INTRALATA 1 PLUS JOINT										
V200	061210	AVP - NATL ACCOUNT MGMT										
V200	072410	AVP - NATL ACCOUNT MGMT										
V210	012411	DIRECTOR - AT&T ACCT MGMT										
V210	061210	DIRECTOR - AT&T ACCT MGMT										
V220	012411	DIRECTOR - MCI ACCT MGMT										
V220	061210	DIRECTOR - MCI ACCT MGMT										
V220	062310	DIRECTOR - MCI ACCT MGMT										
V230	012411	DIRECTOR - SPRINT ACCT MGMT										
V230	061210	DIRECTOR - SPRINT ACCT MGMT										
V230	062310	DIRECTOR - SPRINT ACCT MGMT										
V230	072410	DIRECTOR - SPRINT ACCT MGMT										
V230	072810	DIRECTOR - SPRINT ACCT MGMT										
V280	012411	DIRECTOR - SPECIALIZED SALES										
V280	061210	DIRECTOR - SPECIALIZED SALES										
V280	062310	DIRECTOR - SPECIALIZED SALES										
V280	072410	DIRECTOR - SPECIALIZED SALES										
V291	012411	NATL MGR NCC ACCT MGMT										
V291	061110	NATL MGR NCC ACCT MGMT										
V291	061210	NATL MGR NCC ACCT MGMT										
V291	062310	NATL MGR NCC ACCT MGMT										

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FILE: DATE FRING
Sales Marketing and Advertising (SMA) Analysis
(SMA, Regulated, Recurring Florida Expenses)
CARRIER MARKETS

BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	NON RECURRING PERCENTAGE	NON RECURRING PERCENTAGE TICKMARK	SMA REG FLORIDA RECURRING DOLLARS	LONG RUN INCREMENTAL COST ADJUSTMENT	LONG RUN INCREMENTAL COST ADJ TICKMARK	ADJUSTED SMA REG FLORIDA DOLLARS
V100	062310	ACGS						
V100	072410	ACGS						
V100	072810	ACGS						
V10C	072410	IC MAND						
V10C	072800	IC MAND						
V10C	072810	IC MAND						
V100	072410	SUB SVCS						
V100	072810	SUB SVCS						
V10E	072410	IC MAND FOS						
V10E	072810	IC MAND FOS						
V170	012411	PROCESS MGMT & QUALITY IMPRVMENTS						
V170	001210	PROCESS MGMT & QUALITY IMPRVMENTS						
V170	002310	PROCESS MGMT & QUALITY IMPRVMENTS						
V170	072410	PROCESS MGMT & QUALITY IMPRVMENTS						
V180	021210	PROGRAMS OPERATIONS						
V180	002310	PROGRAMS OPERATIONS						
V180	072410	PROGRAMS OPERATIONS						
V180	072810	PROGRAMS OPERATIONS						
V180	071210	INTRALATA 1 PLUS JOINT						
V180	071210	INTRALATA 1 PLUS JOINT						
V180	072410	INTRALATA 1 PLUS JOINT						
V180	072810	INTRALATA 1 PLUS JOINT						
V200	001219	AVP - NATL ACCOUNT MGMT						
V200	072410	AVP - NATL ACCOUNT MGMT						
V210	012411	DIRECTOR AT&T ACCT MGMT						
V210	001219	DIRECTOR AT&T ACCT MGMT						
V220	012411	DIRECTOR MCI ACCT MGMT						
V220	001219	DIRECTOR MCI ACCT MGMT						
V220	002310	DIRECTOR MCI ACCT MGMT						
V230	012411	DIRECTOR SPRINT ACCT MGMT						
V230	001219	DIRECTOR SPRINT ACCT MGMT						
V230	002310	DIRECTOR SPRINT ACCT MGMT						
V230	072410	DIRECTOR SPRINT ACCT MGMT						
V230	072810	DIRECTOR SPRINT ACCT MGMT						
V280	012411	DIRECTOR SPECIALIZED SALES						
V280	001219	DIRECTOR SPECIALIZED SALES						
V280	002310	DIRECTOR SPECIALIZED SALES						
V280	072410	DIRECTOR SPECIALIZED SALES						
V291	012411	NATL MGR MCC ACCT MGMT						
V291	001110	NATL MGR MCC ACCT MGMT						
V291	001219	NATL MGR MCC ACCT MGMT						
V291	002310	NATL MGR MCC ACCT MGMT						

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FILE FILING
Sales Marketing and Advertising (SMA) Analysis
(SMA Regulated Recurring Florida Expenses)
CARRIER MARKETS

BUDGET CENTER ANALYSIS TICKMARK	BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	ANNUAL APPROVED VIEW DOLLARS	NON INT TEL/ DATA PROC/ SOFTWARE DOLLARS	SMA TOTAL DOLLARS	FLORIDA JURISDICTION DISTRIBUTION PERCENTAGE	FLORIDA JURISDICTION OVERRIDE PERCENTAGE	FLORIDA JURISDICTION OVERRIDE TICKMARK	FLORIDA JURISDICTION PERCENTAGE	FLORIDA DOLLARS
	V292	012411	NATL MGR WIRELESS ACCT MGMT								
	V292	001210	NATL MGR WIRELESS ACCT MGMT								
	V292	002310	NATL MGR WIRELESS ACCT MGMT								
	V293	012411	NATL MGR EMERGING MKTS								
	V293	001210	NATL MGR EMERGING MKTS								
	V293	002310	NATL MGR EMERGING MKTS								
	V294	012411	NATL MGR BILLING								
	V294	001210	NATL MGR BILLING								
	V294	002310	NATL MGR BILLING								
	V296	012411	NATIONAL INTERNET MARKETS								
	V296	001210	NATIONAL INTERNET MARKETS								
	V296	002310	NATIONAL INTERNET MARKETS								
	V300	072210	WHOLESALE CONTRACT COMPLIANCE								
	V310	012411	DIR CONTRACT COMPLIANCE								
	V310	002310	DIR CONTRACT COMPLIANCE								
	V310	072210	DIR CONTRACT COMPLIANCE								
	V320	072210	DIR CONTRACT NEGOTIATIONS								
	V400	012411	DIRECTOR - IC MARKETS - EAST								
	V400	001210	DIRECTOR - IC MARKETS - EAST								
	V400	072410	DIRECTOR - IC MARKETS - EAST								
	V420	001210	DIRECTOR - IC MARKETS NORTH								
	V430	012411	DIRECTOR IC MARKETS CENTRAL								
	V430	001210	DIRECTOR IC MARKETS CENTRAL								
	V430	072410	DIRECTOR IC MARKETS CENTRAL								
	V600	012411	DIRECTOR - IC MARKETS - WEST								
	V600	001210	DIRECTOR - IC MARKETS - WEST								
	V600	072410	DIRECTOR - IC MARKETS - WEST								
	V700	012411	AVP - IC PRODUCT MGMT								
	V700	001110	AVP - IC PRODUCT MGMT								
	V700	001210	AVP - IC PRODUCT MGMT								
	V700	002310	AVP - IC PRODUCT MGMT								
	V700	072410	AVP - IC PRODUCT MGMT								
	V710	012411	MARKET STRATEGIES								
	V710	001110	MARKET STRATEGIES								
	V710	001210	MARKET STRATEGIES								
	V710	072410	MARKET STRATEGIES								
	V720	012411	PROGRAM MANAGEMENT								
	V720	001110	PROGRAM MANAGEMENT								

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FILE
Sales Marketing and Advertising (SMA) Analysis
(SMA Regulated Return, Florida Expenses)
CARRIERS MARKETS

BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	CAM REGULATED PERCENTAGE	CAM REGULATED OVERRIDE PERCENTAGE	CAM OVERRIDE TICKMARK	CAM ASSIGNABLE REGULATED PERCENTAGE	FLORIDA CAM REGULATED DOLLARS	SMA PERCENTAGE OF NON IT/DP SOFTWARE DOLLARS	SMA OVERRIDE PERCENTAGE	SMA OVERRIDE TICKMARK	ASSIGNABLE SMA PERCENTAGE	ASSIGNABLE SMA DOLLARS
V282	812411	NATL MGR WIRELESS ACCT MGMT										
V282	881218	NATL MGR WIRELESS ACCT MGMT										
V282	882310	NATL MGR WIRELESS ACCT MGMT										
V283	812411	NATL MGR EMERGING MKTS										
V283	881218	NATL MGR EMERGING MKTS										
V283	882310	NATL MGR EMERGING MKTS										
V284	812411	NATL MGR BILLING										
V284	881218	NATL MGR BILLING										
V284	882310	NATL MGR BILLING										
V285	812411	NATIONAL INTERNET MARKETS										
V285	881218	NATIONAL INTERNET MARKETS										
V285	882310	NATIONAL INTERNET MARKETS										
V300	872210	WHOLESALE CONTRACT COMPLIANCE										
V310	812411	DIR CONTRACT COMPLIANCE										
V310	882310	DIR CONTRACT COMPLIANCE										
V310	872210	DIR CONTRACT COMPLIANCE										
V320	872210	DIR CONTRACT NEGOTIATIONS										
V400	812411	DIRECTOR IC MARKETS EAST										
V400	881218	DIRECTOR IC MARKETS EAST										
V400	872410	DIRECTOR IC MARKETS EAST										
V420	881218	DIRECTOR IC MARKETS-NORTH										
V430	812411	DIRECTOR IC MARKETS CENTRAL										
V430	881218	DIRECTOR IC MARKETS CENTRAL										
V430	872410	DIRECTOR IC MARKETS CENTRAL										
V800	812411	DIRECTOR IC MARKETS WEST										
V800	881218	DIRECTOR IC MARKETS WEST										
V800	872410	DIRECTOR IC MARKETS WEST										
V700	812411	AVP IC PRODUCT MGMT										
V700	881110	AVP IC PRODUCT MGMT										
V700	881218	AVP IC PRODUCT MGMT										
V700	882310	AVP IC PRODUCT MGMT										
V700	872410	AVP IC PRODUCT MGMT										
V710	812411	MARKET STRATEGIES										
V710	881110	MARKET STRATEGIES										
V710	881218	MARKET STRATEGIES										
V710	872410	MARKET STRATEGIES										
V720	812411	PROGRAM MANAGEMENT										
V720	881110	PROGRAM MANAGEMENT										

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FL IE FRING
Sales Marketing and Advertising (S/M/A) Analysis
(S/M/A Regulated Recurring Florida Expenses)
CARRIER MARKETS

BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	NON- RECURRING PERCENTAGE	NON- RECURRING PERCENTAGE TICKMARK	S/M/A REG FLORIDA RECURRING DOLLARS	LONG RUN INCREMENTAL COST ADJUSTMENT	LONG RUN INCREMENTAL COST ADJ TICKMARK	ADJUSTED S/M/A REG FLORIDA DOLLARS
V292	012411	NATL MGR WIRELESS ACCT MGMT						
V292	001210	NATL MGR WIRELESS ACCT MGMT						
V292	002310	NATL MGR WIRELESS ACCT MGMT						
V293	012411	NATL MGR EMERGING MKTS						
V293	001210	NATL MGR EMERGING MKTS						
V293	002310	NATL MGR EMERGING MKTS						
V294	012411	NATL MGR BILLING						
V294	001210	NATL MGR BILLING						
V294	002310	NATL MGR BILLING						
V295	012411	NATIONAL INTERNET MARKETS						
V295	001210	NATIONAL INTERNET MARKETS						
V295	002310	NATIONAL INTERNET MARKETS						
V300	072210	WHOLESALE CONTRACT COMPLIANCE						
V310	012411	DIR CONTRACT COMPLIANCE						
V310	002310	DIR CONTRACT COMPLIANCE						
V310	072210	DIR CONTRACT COMPLIANCE						
V320	072210	DIR CONTRACT NEGOTIATIONS						
V400	012411	DIRECTOR IC MARKETS EAST						
V400	001210	DIRECTOR IC MARKETS EAST						
V400	072410	DIRECTOR IC MARKETS EAST						
V420	001210	DIRECTOR IC MARKETS NORTH						
V430	012411	DIRECTOR IC MARKETS CENTRAL						
V430	001210	DIRECTOR IC MARKETS CENTRAL						
V430	072410	DIRECTOR IC MARKETS CENTRAL						
V800	012411	DIRECTOR IC MARKETS WEST						
V800	001210	DIRECTOR IC MARKETS WEST						
V800	072410	DIRECTOR IC MARKETS WEST						
V700	012411	AVP IC PRODUCT MGMT						
V700	001110	AVP IC PRODUCT MGMT						
V700	001210	AVP IC PRODUCT MGMT						
V700	002310	AVP IC PRODUCT MGMT						
V700	072410	AVP IC PRODUCT MGMT						
V710	012411	MARKET STRATEGIES						
V710	001110	MARKET STRATEGIES						
V710	001210	MARKET STRATEGIES						
V710	072410	MARKET STRATEGIES						
V720	012411	PROGRAM MANAGEMENT						
V720	001110	PROGRAM MANAGEMENT						

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FILE FILING
Sales Marketing and Advertising (SMA) Analysis
(SMA Regulated Recovery Florida Expenses)
CARRIER MARKETS

BUDGET CENTER ANALYSIS TICKMARK	BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	ANNUAL APPROVED VIEW DOLLARS	NON INT TEL/ DATA PROC/ SOFTWARE DOLLARS	S/M/A TOTAL DOLLARS	FLORIDA JURISDICTION DISTRIBUTION PERCENTAGE	FLORIDA JURISDICTION OVERRIDE PERCENTAGE	FLORIDA JURISDICTION OVERRIDE TICKMARK	FLORIDA JURISDICTION PERCENTAGE	FLORIDA DOLLARS
	V730	012411	ADVANCED SERVICES								
	V730	001110	ADVANCED SERVICES								
	V730	001210	ADVANCED SERVICES								
	V730	072410	ADVANCED SERVICES								
	V730	072010	ADVANCED SERVICES								
	V740	012411	NETWORK ACCESS SERVICES								
	V740	001110	NETWORK ACCESS SERVICES								
	V740	001210	NETWORK ACCESS SERVICES								
	V740	072410	NETWORK ACCESS SERVICES								
	V740	072700	NETWORK ACCESS SERVICES								
	V750	012411	INTERMEDIARY PROGRAMS								
	V750	001110	INTERMEDIARY PROGRAMS								
	V750	001210	INTERMEDIARY PROGRAMS								
	V750	072410	INTERMEDIARY PROGRAMS								
	V75A	012411	CELLULAR ACCESS - PHASE III								
	V75A	001110	CELLULAR ACCESS - PHASE III								
	V75A	001210	CELLULAR ACCESS - PHASE III								
	V75A	072410	CELLULAR ACCESS - PHASE III								
	V75A	072010	CELLULAR ACCESS - PHASE III								
	V75B	001110	IC OPERATOR SERVICES								
	V75B	072410	IC OPERATOR SERVICES								
	V75B	072010	IC OPERATOR SERVICES								
	V75C	001110	LEC SERVICES								
	V75C	072410	LEC SERVICES								
	V75C	072010	LEC SERVICES								
	V75D	012411	RETAIL OPERATOR SERVICES								
	V75D	001110	RETAIL OPERATOR SERVICES								
	V75D	072410	RETAIL OPERATOR SERVICES								
	V75D	072010	RETAIL OPERATOR SERVICES								
	V75E	012411	COMPETITIVE ACCESS PRICING								
	V75E	001110	COMPETITIVE ACCESS PRICING								
	V75E	072410	COMPETITIVE ACCESS PRICING								
	V75E	072010	COMPETITIVE ACCESS PRICING								
	V75H	001110	EXPANDED INTERCONNECT SVC EIS								
	V75H	072010	EXPANDED INTERCONNECT SVC EIS								
	V75J	001110	DATABASE 000								
	V75J	072410	DATABASE 000								
	V75K	012411	MANDATORY ONA STATE & FEDERAL								
	V75K	001110	MANDATORY ONA STATE & FEDERAL								
	V75K	072410	MANDATORY ONA STATE & FEDERAL								
	V75K	072010	MANDATORY ONA STATE & FEDERAL								
	V75M	001110	FGD/SS07								
	V75M	072310	FGD/SS07								
	V75M	072010	FGD/SS07								
	V75N	001110	VOICE MESSAGING ACCESS								
	V75N	072410	VOICE MESSAGING ACCESS								

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FLORIDA FILING
Sales Marketing and Advertising (S/M/A) Analysis
(S/M/A Regulated Recurring Florida Expenses)
CARRIER MARKETS

BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	CAM REGULATED PERCENTAGE	CAM REGULATED OVERRIDE PERCENTAGE	CAM OVERRIDE TICKMARK	CAM ASSIGNABLE REGULATED PERCENTAGE	FLORIDA CAM REGULATED DOLLARS	S/M/A PERCENTAGE OF NON IT/DP SOFTWARE DOLLARS	S/M/A OVERRIDE PERCENTAGE	S/M/A OVERRIDE TICKMARK	ASSIGNABLE S/M/A PERCENTAGE	ASSIGNABLE S/M/A DOLLARS
V730	012411	ADVANCED SERVICES										
V730	001110	ADVANCED SERVICES										
V730	001210	ADVANCED SERVICES										
V730	072410	ADVANCED SERVICES										
V730	072010	ADVANCED SERVICES										
V740	012411	NETWORK ACCESS SERVICES										
V740	001110	NETWORK ACCESS SERVICES										
V740	001210	NETWORK ACCESS SERVICES										
V740	072410	NETWORK ACCESS SERVICES										
V740	072700	NETWORK ACCESS SERVICES										
V750	012411	INTERMEDIARY PROGRAMS										
V750	001110	INTERMEDIARY PROGRAMS										
V750	001210	INTERMEDIARY PROGRAMS										
V750	072410	INTERMEDIARY PROGRAMS										
V75A	012411	CELLULAR ACCESS - PHASE III										
V75A	001110	CELLULAR ACCESS - PHASE III										
V75A	001210	CELLULAR ACCESS - PHASE III										
V75A	072410	CELLULAR ACCESS - PHASE III										
V75A	072010	CELLULAR ACCESS - PHASE III										
V75B	001110	IC OPERATOR SERVICES										
V75B	072410	IC OPERATOR SERVICES										
V75B	072010	IC OPERATOR SERVICES										
V75C	001110	LEC SERVICES										
V75C	072410	LEC SERVICES										
V75C	072010	LEC SERVICES										
V75D	012411	RETAIL OPERATOR SERVICES										
V75D	001110	RETAIL OPERATOR SERVICES										
V75D	072410	RETAIL OPERATOR SERVICES										
V75D	072010	RETAIL OPERATOR SERVICES										
V75E	012411	COMPETITIVE ACCESS PRICING										
V75E	001110	COMPETITIVE ACCESS PRICING										
V75E	072410	COMPETITIVE ACCESS PRICING										
V75E	072010	COMPETITIVE ACCESS PRICING										
V75H	001110	EXPANDED INTERCONNECT SVC EIS										
V75H	072010	EXPANDED INTERCONNECT SVC EIS										
V75J	001110	DATABASE 800										
V75J	072410	DATABASE 800										
V75K	012411	MANDATORY ONA STATE & FEDERAL										
V75K	001110	MANDATORY ONA STATE & FEDERAL										
V75K	072410	MANDATORY ONA STATE & FEDERAL										
V75K	072010	MANDATORY ONA STATE & FEDERAL										
V75M	001110	FDD/SS07										
V75M	072310	FDD/SS07										
V75M	072010	FDD/SS07										
V75N	001110	VOICE MESSAGING ACCESS										
V75N	072410	VOICE MESSAGING ACCESS										

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FLOH FILING
Sales Marketing and Advertising (SMA) Analysis
(SMA Regulated Recurring Florida Expenses)
CARRIER MARKETS

BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	NON- RECURRING PERCENTAGE	NON- RECURRING PERCENTAGE TICKMARK	BWA REG FLORIDA RECURRING DOLLARS	LONG RUN INCREMENTAL COST ADJUSTMENT	LONG RUN INCREMENTAL COST ADJ TICKMARK	ADJUSTED BWA REG FLORIDA DOLLARS
V730	012411	ADVANCED SERVICES						
V730	001110	ADVANCED SERVICES						
V730	001210	ADVANCED SERVICES						
V730	072410	ADVANCED SERVICES						
V730	072010	ADVANCED SERVICES						
V740	012411	NETWORK ACCESS SERVICES						
V740	001110	NETWORK ACCESS SERVICES						
V740	001210	NETWORK ACCESS SERVICES						
V740	072410	NETWORK ACCESS SERVICES						
V740	072700	NETWORK ACCESS SERVICES						
V750	012411	INTERMEDIARY PROGRAMS						
V750	001110	INTERMEDIARY PROGRAMS						
V750	001210	INTERMEDIARY PROGRAMS						
V750	072410	INTERMEDIARY PROGRAMS						
V75A	012411	CELLULAR ACCESS - PHASE III						
V75A	001110	CELLULAR ACCESS - PHASE III						
V75A	001210	CELLULAR ACCESS - PHASE III						
V75A	072410	CELLULAR ACCESS - PHASE III						
V75A	072010	CELLULAR ACCESS - PHASE III						
V75B	001110	IC OPERATOR SERVICES						
V75B	072410	IC OPERATOR SERVICES						
V75B	072010	IC OPERATOR SERVICES						
V75C	001110	LEC SERVICES						
V75C	072410	LEC SERVICES						
V75C	072010	LEC SERVICES						
V75D	012411	RETAIL OPERATOR SERVICES						
V75D	001110	RETAIL OPERATOR SERVICES						
V75D	072410	RETAIL OPERATOR SERVICES						
V75D	072010	RETAIL OPERATOR SERVICES						
V75E	012411	COMPETITIVE ACCESS PRICING						
V75E	001110	COMPETITIVE ACCESS PRICING						
V75E	072410	COMPETITIVE ACCESS PRICING						
V75E	072010	COMPETITIVE ACCESS PRICING						
V75H	001110	EXPANDED INTERCONNECT SVC EIS						
V75H	072010	EXPANDED INTERCONNECT SVC EIS						
V75J	001110	DATABASE 000						
V75J	072410	DATABASE 000						
V75K	012411	MANDATORY ONA STATE & FEDERAL						
V75K	001110	MANDATORY ONA STATE & FEDERAL						
V75K	072410	MANDATORY ONA STATE & FEDERAL						
V75K	072010	MANDATORY ONA STATE & FEDERAL						
V75M	001110	FGD/SS07						
V75M	072310	FGD/SS07						
V75M	072010	FGD/SS07						
V75N	001110	VOICE MESSAGING ACCESS						
V75N	072410	VOICE MESSAGING ACCESS						

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FLOA FILING
Sales Marketing and Advertising (SMA) Analysis
(SMA Regulated Netting Florida Expenses)
CARRIER MARKETS

BUDGET CENTER ANALYSIS TICKMARK	BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	ANNUAL APPROVED VIEW DOLLARS	NON INT TEL/ DATA PROC/ SOFTWARE DOLLARS	SMA TOTAL DOLLARS	FLORIDA JURISDICTION DISTRIBUTION PERCENTAGE	FLORIDA JURISDICTION OVERRIDE PERCENTAGE	FLORIDA JURISDICTION OVERRIDE TICKMARK	FLORIDA JURISDICTION PERCENTAGE	FLORIDA DOLLARS
	V75P	001110	B & C SERVICES								
	V75P	002330	B & C SERVICES								
	V75P	072010	B & C SERVICES								
	V75R	072410	LIDB ACCESS/STORAGE								
	V75R	072010	LIDB ACCESS/STORAGE								
	V75T	012310	ADVANCED INTELLIGENT NETWORK								
	V75T	012321	ADVANCED INTELLIGENT NETWORK								
	V75T	021210	ADVANCED INTELLIGENT NETWORK								
	V75T	001110	ADVANCED INTELLIGENT NETWORK								
	V75T	072000	ADVANCED INTELLIGENT NETWORK								
	V75T	072010	ADVANCED INTELLIGENT NETWORK								
	V75V	012400	CYBERPOP								
	V75V	001110	CYBERPOP								
	V75Z	001110	LOCAL RESALE								
	V760	012411	AIN PROGRAMS								
	V760	001110	AIN PROGRAMS								
	V760	002310	AIN PROGRAMS								
	V761	012411	ADVANCED SERVICES								
	V761	001110	ADVANCED SERVICES								
	V762	001210	NETWORK ACCESS SERVICES								
	V770	012411	CARRIER BUSINESS SUPPORT								
	V770	001110	CARRIER BUSINESS SUPPORT								
	V800	012411	CARRIER MARKETS - SYSTEMS								
	V800	072410	CARRIER MARKETS SYSTEMS								
	V810	012400	AGC SYSTEMS								
	V810	072410	AGC SYSTEMS								
	V820	012411	IC BILLING/ORDERING SYSTEMS								
	V820	012400	IC BILLING/ORDERING SYSTEMS								
	V820	072410	IC BILLING/ORDERING SYSTEMS								
	V830	012400	IC CTT SYSTEMS								
	V830	002310	IC CTT SYSTEMS								
	V830	072410	IC CTT SYSTEMS								
	V840	012400	ELECTRONIC BONDING								
	V840	072410	ELECTRONIC BONDING								
	V860	012400	CABS RE WRITE								
	V860	072410	CABS RE WRITE								
	V870	012411	CARRIER PRODUCT MGMT SYSTEMS								
	V870	012400	CARRIER PRODUCT MGMT SYSTEMS								
	V870	072410	CARRIER PRODUCT MGMT SYSTEMS								
	V870	072010	CARRIER PRODUCT MGMT SYSTEMS								

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FILE FILING
Sales Marketing and Advertising (SMA) Analysis
(SMA Regulated Recurring Florida Expenses)
CARRIER MARKETS

BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	CAM REGULATED PERCENTAGE	CAM REGULATED OVERRIDE PERCENTAGE	CAM OVERRIDE TICKMARK	CAM ASSIGNABLE REGULATED PERCENTAGE	FLORIDA CAM REGULATED DOLLARS	SMA PERCENTAGE OF NON IT/DP SOFTWARE DOLLARS	SMA OVERRIDE PERCENTAGE	SMA OVERRIDE TICKMARK	ASSIGNABLE SMA PERCENTAGE	ASSIGNABLE SMA DOLLARS
V75P	001110	B & C SERVICES										
V75P	002330	B & C SERVICES										
V75P	072010	B & C SERVICES										
V75R	072410	LIDB ACCESS/STORAGE										
V75R	072010	LIDB ACCESS/STORAGE										
V75T	012310	ADVANCED INTELLIGENT NETWORK										
V75T	012321	ADVANCED INTELLIGENT NETWORK										
V75T	021210	ADVANCED INTELLIGENT NETWORK										
V75T	001110	ADVANCED INTELLIGENT NETWORK										
V75T	072000	ADVANCED INTELLIGENT NETWORK										
V75T	072010	ADVANCED INTELLIGENT NETWORK										
V75V	012400	CYBERPOP										
V75V	001110	CYBERPOP										
V75Z	001110	LOCAL RESALE										
V700	012411	AIR PROGRAMS										
V700	001110	AIR PROGRAMS										
V700	002310	AIR PROGRAMS										
V701	012411	ADVANCED SERVICES										
V701	001110	ADVANCED SERVICES										
V702	001210	NETWORK ACCESS SERVICES										
V770	012411	CARRIER BUSINESS SUPPORT										
V770	001110	CARRIER BUSINESS SUPPORT										
V800	012411	CARRIER MARKETS - SYSTEMS										
V800	072410	CARRIER MARKETS - SYSTEMS										
V810	012400	AQC SYSTEMS										
V810	072410	AQC SYSTEMS										
V820	012411	IC BILLING/ORDERING SYSTEMS										
V820	012400	IC BILLING/ORDERING SYSTEMS										
V820	072410	IC BILLING/ORDERING SYSTEMS										
V830	012400	IC CTT SYSTEMS										
V830	002310	IC CTT SYSTEMS										
V830	072410	IC CTT SYSTEMS										
V840	012400	ELECTRONIC BONDING										
V840	072410	ELECTRONIC BONDING										
V880	012400	CABS RE-WRITE										
V880	072410	CABS RE-WRITE										
V870	012411	CARRIER PRODUCT MGMT SYSTEMS										
V870	012400	CARRIER PRODUCT MGMT SYSTEMS										
V870	072410	CARRIER PRODUCT MGMT SYSTEMS										
V870	072010	CARRIER PRODUCT MGMT SYSTEMS										

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FLORIDA RATE FILING
Sales, Marketing and Advertising (S/M/A) Analysis
(S/M/A Regulated, Reurring, Florida Expenses)
CARRIER MARKETS

BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	NON- RECURRING PERCENTAGE	NON- RECURRING PERCENTAGE TICKMARK	S/M/A REG FLORIDA RECURRING DOLLARS	LONG RUN INCREMENTAL COST ADJUSTMENT	LONG RUN INCREMENTAL COST ADJ TICKMARK	ADJUSTED S/M/A REG FLORIDA DOLLARS
V75P	001110	B & C SERVICES						
V75P	002330	B & C SERVICES						
V75P	072810	B & C SERVICES						
V75R	072410	LIOB ACCESS/STORAGE						
V75R	072810	LIOB ACCESS/STORAGE						
V75T	012310	ADVANCED INTELLIGENT NETWORK						
V75T	012321	ADVANCED INTELLIGENT NETWORK						
V75T	021210	ADVANCED INTELLIGENT NETWORK						
V75T	001110	ADVANCED INTELLIGENT NETWORK						
V75T	072800	ADVANCED INTELLIGENT NETWORK						
V75T	072810	ADVANCED INTELLIGENT NETWORK						
V75V	012400	CYBERPOP						
V75V	001110	CYBERPOP						
V75Z	001110	LOCAL REBALE						
V760	012411	AIN PROGRAMS						
V760	001110	AIN PROGRAMS						
V760	002310	AIN PROGRAMS						
V761	012411	ADVANCED SERVICES						
V761	001110	ADVANCED SERVICES						
V762	001210	NETWORK ACCESS SERVICES						
V770	012411	CARRIER BUSINESS SUPPORT						
V770	001110	CARRIER BUSINESS SUPPORT						
V800	012411	CARRIER MARKETS - SYSTEMS						
V800	072410	CARRIER MARKETS - SYSTEMS						
V810	012400	AGC SYSTEMS						
V810	072410	AGC SYSTEMS						
V820	012411	IC BILLING/ORDERING SYSTEMS						
V820	012400	IC BILLING/ORDERING SYSTEMS						
V820	072410	IC BILLING/ORDERING SYSTEMS						
V830	012400	IC CTT SYSTEMS						
V830	002310	IC CTT SYSTEMS						
V830	072410	IC CTT SYSTEMS						
V840	012400	ELECTRONIC BONDING						
V840	072410	ELECTRONIC BONDING						
V860	012400	CABS RE WRITE						
V860	072410	CABS RE WRITE						
V870	012411	CARRIER PRODUCT MGMT SYSTEMS						
V870	012400	CARRIER PRODUCT MGMT SYSTEMS						
V870	072410	CARRIER PRODUCT MGMT SYSTEMS						
V870	072810	CARRIER PRODUCT MGMT SYSTEMS						

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FLOK FILING
Sales Marketing and Advertising (SMA) Analysis
(SMA, Regulated, Recurring, Florida Expenses)
CARRIER MARKETS

BUDGET CENTER ANALYSIS TICKMARK	BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION
	VFF1	012411	B & C SERVICES
	VFF1	021210	B & C SERVICES
	VFF1	001110	B & C SERVICES
	VFF1	002330	B & C SERVICES
	VFF1	072410	B & C SERVICES
	VFF1	072010	B & C SERVICES
	VFF2	012411	LDB ACCESS/STORAGE
	VFF2	021210	LDB ACCESS/STORAGE
	VFF2	072410	LDB ACCESS/STORAGE
	VFF2	072010	LDB ACCESS/STORAGE
	VFF3	021210	EXPANDED DIRECTORY ASSISTANCE
	VFF3	072410	EXPANDED DIRECTORY ASSISTANCE
	VFF3	072010	EXPANDED DIRECTORY ASSISTANCE
	VFF4	012210	ADVANCED INTELLIGENT NETWORK
	VFF4	012411	ADVANCED INTELLIGENT NETWORK
	VFF4	021210	ADVANCED INTELLIGENT NETWORK
	VFF4	001110	ADVANCED INTELLIGENT NETWORK
	VFF4	072410	ADVANCED INTELLIGENT NETWORK
	VFF4	072000	ADVANCED INTELLIGENT NETWORK
	VFF4	072010	ADVANCED INTELLIGENT NETWORK
	VFF5	021210	CYBERPOP
	VFF5	023211	CYBERPOP
	VFF5	001110	CYBERPOP
	VFF5	072010	CYBERPOP
	VFF6	021210	GETS
	VFF6	072010	GETS
	VPMT	072010	OPEN MARKET TRANSITION PRG
	VTRN	001310	CAR CERTIFICATION TRNG
	VTRN	072310	CAR CERTIFICATION TRNG
TOTAL FOR ALL BUDGET CENTERS			

ANNUAL APPROVED VIEW DOLLARS	NON INT TEL/ DATA PROC/ SOFTWARE DOLLARS	SMA TOTAL DOLLARS	FLORIDA JURISDICTION DISTRIBUTION PERCENTAGE	FLORIDA JURISDICTION OVERRIDE PERCENTAGE	FLORIDA JURISDICTION OVERRIDE TICKMARK	FLORIDA JURISDICTION PERCENTAGE	FLORIDA DOLLARS
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FLOOR FILING
Sales Marketing and Advertising (S/M/A) Analysis
(S/M/A, Regulated Recurring Florida Expenses)
CARRIER MARKETS

BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	CAM REGULATED PERCENTAGE	CAM REGULATED OVERRIDE PERCENTAGE	CAM OVERRIDE TICKMARK	CAM ASSIGNABLE REGULATED PERCENTAGE	FLORIDA CAM REGULATED DOLLARS	S/M/A PERCENTAGE OF NON IT/DP SOFTWARE DOLLARS	S/M/A OVERRIDE PERCENTAGE	S/M/A OVERRIDE TICKMARK	ASSIGNABLE S/M/A PERCENTAGE	ASSIGNABLE S/M/A DOLLARS
VFF1	012411	B & C SERVICES										
VFF1	021210	B & C SERVICES										
VFF1	001110	B & C SERVICES										
VFF1	002330	B & C SERVICES										
VFF1	072410	B & C SERVICES										
VFF1	072010	B & C SERVICES										
VFF2	012411	LIDB ACCESS/STORAGE										
VFF2	021210	LIDB ACCESS/STORAGE										
VFF2	072410	LIDB ACCESS/STORAGE										
VFF2	072010	LIDB ACCESS/STORAGE										
VFF3	021210	EXPANDED DIRECTORY ASSISTANCE										
VFF3	072410	EXPANDED DIRECTORY ASSISTANCE										
VFF3	072010	EXPANDED DIRECTORY ASSISTANCE										
VFF4	012210	ADVANCED INTELLIGENT NETWORK										
VFF4	012411	ADVANCED INTELLIGENT NETWORK										
VFF4	021210	ADVANCED INTELLIGENT NETWORK										
VFF4	001110	ADVANCED INTELLIGENT NETWORK										
VFF4	072410	ADVANCED INTELLIGENT NETWORK										
VFF4	072000	ADVANCED INTELLIGENT NETWORK										
VFF4	072010	ADVANCED INTELLIGENT NETWORK										
VFF5	021210	CYBERPOP										
VFF5	023211	CYBERPOP										
VFF5	001110	CYBERPOP										
VFF5	072010	CYBERPOP										
VFF6	021210	GETS										
VFF6	072010	GETS										
VPMT	072010	OPEN MARKET TRANSITION-PRG										
VTRN	001310	CAR CERTIFICATION TRNG										
VTRN	072310	CAR CERTIFICATION TRNG										
TOTAL FOR ALL BUDGET CENTERS												

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FLOA FILING
Sales, Marketing and Advertising (SMAA) Analysis
(SMAA Regulated, Recurring, Florida Expenses)
CARRIER MARKETS

BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	NON-RECURRING PERCENTAGE	NON-RECURRING PERCENTAGE TICKMARK	SMAA REG FLORIDA RECURRING DOLLARS	LONG RUN INCREMENTAL COST ADJUSTMENT	LONG RUN INCREMENTAL COST ADJ TICKMARK	ADJUSTED SMAA REG FLORIDA DOLLARS
VPF 1	812411	B & C SERVICES						
VPF 1	821210	B & C SERVICES						
VPF 1	881110	B & C SERVICES						
VPF 1	882330	B & C SERVICES						
VPF 1	872410	B & C SERVICES						
VPF 1	872810	B & C SERVICES						
VPF 2	812411	LIDB ACCESS/STORAGE						
VPF 2	821210	LIDB ACCESS/STORAGE						
VPF 2	872410	LIDB ACCESS/STORAGE						
VPF 2	872810	LIDB ACCESS/STORAGE						
VPF 3	821210	EXPANDED DIRECTORY ASSISTANCE						
VPF 3	872410	EXPANDED DIRECTORY ASSISTANCE						
VPF 3	872810	EXPANDED DIRECTORY ASSISTANCE						
VPF 4	812210	ADVANCED INTELLIGENT NETWORK						
VPF 4	812411	ADVANCED INTELLIGENT NETWORK						
VPF 4	821210	ADVANCED INTELLIGENT NETWORK						
VPF 4	881110	ADVANCED INTELLIGENT NETWORK						
VPF 4	872410	ADVANCED INTELLIGENT NETWORK						
VPF 4	872800	ADVANCED INTELLIGENT NETWORK						
VPF 4	872810	ADVANCED INTELLIGENT NETWORK						
VPF 5	821210	CYBERPOP						
VPF 5	823211	CYBERPOP						
VPF 5	881110	CYBERPOP						
VPF 5	872810	CYBERPOP						
VPF 8	821210	GETS						
VPF 8	872810	GETS						
VPMT	872810	OPEN MARKET TRANSITION PRG						
VTRN	881310	CAR CERTIFICATION TRNG						
VTRN	872310	CAR CERTIFICATION TRNG						
TOTAL FOR ALL BUDGET CENTERS								

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FLORIDA RATE FILING
Sales, Marketing & Advertising (S/M/A) Analysis
(S/M/A, Regulated, Recurring, Florida Expense)
CARRIER MARKETS

Tickmark Explanations

- V1A Tickmark not used for this state.
- V1B No jurisdictional factor was provided by GTE. However, this budget center (V135) is under the same grouping as budget centers V130, V131, V137 and V138 which have jurisdictional factors listed. This factor is a conservative estimate based upon the similarities of this budget center to the other budget centers listed above.
- V1C No jurisdictional factor was provided by GTE. However, these budget centers (V16A and V16E) are under the same grouping as budget centers V160, V16B, V16C, and V16D which have jurisdictional factors listed. Therefore the same factor was applied for these budget centers.
- V1D The percentage of minutes of use relating to Florida agrees, materially, to reports that calculate the percentage of minutes of use for Florida, compared to national minutes of use. Minutes of use was determined to be a reasonable jurisdictional factor for these budget centers as no activity drivers could be found to associate these budget centers to a particular state.
- V1E No jurisdictional factor was provided by GTE. However, these budget centers (V310 and V320) are under the same grouping as budget center V300 which has a jurisdictional factor listed. Therefore the same factor was applied for these budget centers.
- V1F Budget centers V400, V420 and V430 have the same director and the same sales people. Therefore, this jurisdictional percentage is applied to all three budget centers.
- V1G The geographic region served by this budget center does not include the state of Florida; therefore the jurisdictional percentage is zero.
- V1H No jurisdictional factor was provided by GTE. However, these budget centers (V75H, V75J, V75K, V75N, AND V75R) are under the same grouping as budget centers V75A-V75Z which have jurisdictional factors listed. Therefore the same factor was applied for these budget centers.
- V1I These budget centers (VPF1, VPF2, VPF3, VPF4, VPF5, AND VPF6) support the product management budget centers (V700-V770); therefore the same jurisdictional factors were applied.
- V1J The negative number here represents a transfer of funds from this budget center to another budget center. Therefore, in aggregate, this amount was included in other budget centers and has also been included in our study.

FLORIDA RATE FILING
Sales, Marketing & Advertising (S/M/A) Analysis
(S/M/A, Regulated, Recurring, Florida Expense)
CARRIER MARKETS

Tickmark Explanations

VIK The percentage of minutes of use relating to Florida agrees, materially, to reports that calculate the percentage of minutes of use for Florida, compared to the regional minutes of use. Minutes of use was determined to be a reasonable jurisdictional factor for these budget centers as no activity drivers could be found to associate these budget centers to a particular state.

FLORIDA RATE FILING
Sales, Marketing & Advertising (S/M/A) Analysis
(S/M/A, Regulated, Recurring, Florida Expense)
CARRIER MARKETS

Tickmark Explanations

- V2A Tickmark not used for this state.
- V2B Per discussion with the AT&T Account Manager, it was determined that approximately 100% of the products and services sold by this budget center are regulated.
- V2C Per discussion with the MCI Account Manager, it was determined that approximately 100% of the products and services sold by this budget center are regulated.
- V2D Per discussion with the Sprint Account Manager, it was determined that approximately 100% of the products and services sold by this budget center are regulated.
- V2E Per discussion with the NCC (National Common Carrier) Account Manager, it was determined that approximately 100% of the products and services sold by this budget center are regulated.
- V2F Per discussion with the National Internet Markets Sales Manager, non-regulated products and services make up approximately five percent of this budget center's product line. Therefore 95% regulated was used.
- V2G Budget Centers V400-V600, IC Markets, also assist in the sales to the various carriers (AT&T, MCI and Sprint). These budget centers sell at the local and regional level as opposed to the national level. Through discussions with the carrier Account Managers and a Business Analyst, it was determined that approximately 100% of the products and services sold by these budget centers are regulated.
- V2H Budget center V710 provides services to the other product management budget centers. From our calculations a regulated percentage of 95% was determined.
- V2I Per discussion with Group Product Managers, it was determined that 70% of this budget center's activities involve regulated products and services. This factor has been adjusted to properly reflect the elimination of any interaction with CLECs.
- V2J Per discussion with a Sr. Group Product Manager it was determined that approximately 60% of budget center V730's products are considered regulated for the purposes of our study. This factor has been adjusted to properly reflect the elimination of any interaction with CLECs.
- V2K Per discussions with the Director of Network Access Services, and a Sr. Group Product Manager it was determined that 80% of budget center V740's products are considered regulated for the purposes of our study. This factor has been adjusted to properly reflect the elimination of any interaction with CLECs.

FLORIDA RATE FILING
Sales, Marketing & Advertising (S/M/A) Analysis
(S/M/A, Regulated, Recurring, Florida Expense)
CARRIER MARKETS

Tickmark Explanations

- V2L Per discussion with a Product Manager, it was determined that cellular access (the interconnection from wireless to wireline service) is 100% regulated.
- V2M Tickmark not used for this state.
- V2N Per discussion with a Product Manager it was determined that retail operator services are 100% regulated.
- V2O This budget center gathers pricing information relating to network access. Per discussion with a Product Manager it was determined that 100% of this budget center's activities are related to regulated products.
- V2P Per discussion with a Product Manager it was determined that the database service managed by budget center V75J are 100% regulated as these services are the wholesale equivalent of vertical services.
- V2Q Per discussion with a Product Manager it was discussed that budget center V75K is a mirror image of budget center V720; therefore, the regulated percentage used for budget center V720 is also applied here.
- V2R Per discussions with a Carrier Finance Business Analyst, a Product Manager and a Carrier Analyst, it was determined that these budget centers (V75M, V75P, V75V, and VPF5) deal solely with non-regulated activities.
- V2S Per discussion with the Director of Advanced Services Development it was determined that 100% of these budget centers products are regulated since they pertain to network architecture.
- V2T Budget center V762 is identical to budget center V740. Therefore the regulated percentage used for budget center V740 is also applied here.
- V2U Per discussion with a Product Manager, it was determined that approximately 95% of the products served by this budget center are regulated.
- V2V Per discussion with a Business Analyst and a Product Manager, it was determined that the regulated percentage for budget center V75B is materially correct.
- V2W Per discussion with a Business Analyst, it was determined that the regulated percentages for budget centers V290, V292 and V293 are materially correct.

FLORIDA RATE FILING
Sales, Marketing & Advertising (S/M/A) Analysis
(S/M/A, Regulated, Recurring, Florida Expense)
CARRIER MARKETS

Tickmark Explanations

- V3A The budget center V100, AVP – Carrier Operations, Ordering and Billing, is not solely dedicated to Sales, Marketing and Advertising. Based upon our analysis of the budget centers managed by this AVP (budget centers V100-V190), we have determined, using a weighted average, that an S/M/A percentage of 10% is more appropriate.
- V3B Per discussion with a Product Manager, this budget center's activities consist of methods and processes, i.e. billings. Activities associated with billing and collecting are not sales, marketing or advertising related; therefore a percentage of zero has been applied.
- V3C Per discussion with a Product Manager, this budget center's activities involve gathering information for the inputs to business cases. These activities are marketing related and therefore a Sales, Marketing and Advertising percentage of 100 has been applied.
- V3D Per discussion with a Product Manager, this budget center's activities involve systems support and are therefore not sales, marketing or advertising related.
- V3E Per discussion with a Product Manager, this budget center is responsible for reviewing methods and procedures associated with industry forms and in determining what an order should look like. These activities are both sales and marketing related. Therefore a Sales, Marketing and Advertising percentage of 100 has been applied.
- V3F Per discussion with a Product Manager, this budget center determines the methods and procedures for products being released. These activities are sales, marketing and advertising related and therefore an S/M/A percentage of 100 has been applied.
- V3G Per discussions with a Product Manager, these budget centers handle billing inquiries from carriers. These budget centers also have a quality/support function, which provides administrative support and reviews processes for efficiency and quality of customer service. Since these functions revolve around billing and collecting, they are not sales, marketing or advertising related and have therefore been properly eliminated from our study.
- V3H Per discussions with a Product Manager, these budget centers handle IPOC billings and subscription services. This budget center also handles change requests of long distance provider/carrier either through direct customer contact or from carrier notification usually transmitted via tape received from the new carrier. As these activities pertain to billing and collecting, which is a not sales, marketing or advertising related, an override percentage of zero has been applied.

FLORIDA RATE FILING
Sales, Marketing & Advertising (S/M/A) Analysis
(S/M/A, Regulated, Recurring, Florida Expense)
CARRIER MARKETS

Tickmark Explanations

- V3I Per discussions with a Product Manager, this budget center reviews business cases to determine the best business strategies for GTE when entering into service agreements with Internet Service Providers, or ISPs. This budget center will (in the future) handle the order processing, billing and quality functions associated with the ISPs. Therefore, it was determined that 50% of this budget center's activities are sales, marketing and advertising related.
- V3J Per discussions with a Product Manager, these budget centers consist of the cost associated with the Quality Director who attempts to optimize channel capacity. The activities of channel optimization are process and engineering related and do not contain any sales, marketing and advertising costs.
- V3K This figure was reviewed and the S/M/A Team agreed that the sales, marketing and advertising percentage listed here for the AT&T Account Team is materially correct.
- V3L Per discussion with the MCI Account Manager, it was determined that all activities performed by this budget center are sales, marketing and advertising related. Through discussion with the Carrier Sales Business Analysts it was determined that this budget center was improperly budgeted and includes an account code other than a sales, marketing and advertising account code. The total dollar figure for this budget center was deemed correct, however. As mentioned earlier, all activities pertain to sales, marketing and advertising, therefore an S/M/A percentage of 100 has been applied.
- V3M Per discussion with the Sprint Account Manager, it was determined that all activities performed by this budget center are sales, marketing and advertising related. Through discussion with the Carrier Sales Business Analysts it was determined that this budget center was improperly budgeted and includes an account code other than a sales, marketing and advertising account code. The total dollar figure for this budget center was deemed correct, however. As mentioned earlier, all activities pertain to sales, marketing and advertising, therefore an S/M/A percentage of 100 has been applied.
- V3N Per discussion with a Business Analyst, it was determined that the functions of these budget centers (V290, V292, V293 and V295) are entirely sales, marketing and advertising related. Through discussion with the Carrier Sales Business Analysts it was determined that this budget center was improperly budgeted and includes an account code other than a sales, marketing and advertising account code. The total dollar figure for this budget center was deemed correct, however. As mentioned earlier, all activities pertain to sales, marketing and advertising, therefore an S/M/A percentage of 100 has been applied.

FLORIDA RATE FILING
Sales, Marketing & Advertising (S/M/A) Analysis
(S/M/A, Regulated, Recurring, Florida Expense)
CARRIER MARKETS

Tickmark Explanations

- V3O Per discussion with the NCC (National Common Carrier) Account Manager it was determined that all activities performed by this budget center are sales, marketing and advertising related. Through discussion with the Carrier Sales Business Analysts it was determined that this budget center was improperly budgeted and includes an account code other than a sales, marketing and advertising account code. The total dollar figure for this budget center was deemed correct, however. As mentioned earlier, all activities pertain to sales, marketing and advertising, therefore an S/M/A percentage of 100 has been applied.
- V3P Per discussions with the Account Manager of Billing Services, budget center V294, National Manager Billing, is responsible for the billing, collecting and sale of contractual agreements between GTE and national carriers to perform the billing and collecting activity for other carriers. It was determined that the activities of this budget center are not sales, marketing or advertising related as they pertain to billing and collecting. Therefore an override percentage of zero has been applied.
- V3Q Through discussions with the carrier Account Managers and a Business Analyst, it was determined that all activities performed in budget centers V400-V600 are sales, marketing and advertising related.
- V3R Per discussion with Group Product Managers, it was determined that only 5% of this budget center's activities pertain to sales, marketing or advertising.
- V3S Per discussion with Group Product Managers, it was determined that approximately 75% of this budget center's activities are sales, marketing and advertising related.
- V3T Per discussions with the Director of Network Access Services and a Sr. Group Product Manager it was determined that 65% of this budget center's activities are Sales, Marketing and Advertising related.
- V3U Per discussion with a Product Manager and a Business Analyst it was determined that budget centers V75A, V75B, V75C, V75D, V75H, V75J, V75M, V75N, V75P, V760 and V761 function as discretionary accounts for the programs managed by product management. There are no sales, marketing or advertising activities here as these budget centers are simply a holding place for funds. All funds that are available for transfer to other budget centers for program support have been identified, though no purposes for these funds have been specified.

FLORIDA RATE FILING
Sales, Marketing & Advertising (S/M/A) Analysis
(S/M/A, Regulated, Recurring, Florida Expense)
CARRIER MARKETS

Tickmark Explanations

- V3V Per discussion with the Director of Advanced Services Development and a Group Product Manager, budget center V75T, Advanced Intelligent Network is responsible for the development of new products and custom products related to CentraNet services. It was discussed that 100% of this budget center's activities are Sales, Marketing and Advertising related.
- V3W Per discussion with a Product Manager, these budget centers do not have any Sales, Marketing and Advertising related activities as they pertain solely to systems support.
- V3X Per discussion with a Product Manager it was determined that budget centers VPF1, VPF2, VPF3, VPF4, VPF5, VPF6, VPMT and VTRN function as discretionary accounts for the products and services managed by product management. There are no Sales, Marketing or Advertising activities occurring in these budget centers.
- V3Y Per discussion with Group Product Managers, it was determined that approximately 90% of this budget center's activities are Sales, Marketing and Advertising related.
- V3Z Per discussion with a Senior Group Product Manager, it was determined that 100% of the activities performed in this budget center are Sales, Marketing and Advertising related.
- V3AA Per discussion with a Senior Group Product Manager, it was determined that 90% of the activities performed in this budget center are Sales, Marketing and Advertising related.
- V3AB Per discussion with the Director of Carrier Billing Operations, it was determined that these budget centers, V110-V118, revolve around billing and collecting which is not Sales, Marketing or Advertising related.
- V3AC Per discussion with a Product Manager, it was determined that activities of these budget centers, V160-V16E, deal with internal telephone programs which is not Sales, Marketing or Advertising related.
- V3AD Per discussion with the Project Team Leader, it was determined that the activities of this budget center pertain to the development of a software program for a new billing system. Therefore a Sales, Marketing and Advertising percentage of zero has been applied.
- V3AE Per discussion with an Business Analyst and a Product Manager it was determined that this budget center provides systems support for database services. Systems support is not Sales, Marketing or Advertising related, therefore a percentage of zero has been applied.

FLORIDA RATE FILING
Sales, Marketing & Advertising (S/M/A) Analysis
(S/M/A, Regulated, Recurring, Florida Expense)
CARRIER MARKETS

Tickmark Explanations

V3AF The budget center V200, AVP – National Account Management, is not solely dedicated to Sales, Marketing and Advertising. Based upon our analysis of the budget centers managed by this AVP (budget centers V200-V600), we have determined, using a weighted average, that an S/M/A percentage of 85% is more appropriate.

V3AG The budget center V700, AVP – IC Product Management, is not solely dedicated to Sales, Marketing and Advertising. Based upon our analysis of the budget centers managed by this AVP (budget centers V700-V750, the program budget centers were excluded), we have determined, using a weighted average, that an S/M/A percentage of 70% is more appropriate.

FLORIDA RATE FILING
Sales, Marketing & Advertising (S/M/A) Analysis
(S/M/A, Regulated, Recurring, Florida Expense)
CARRIER MARKETS

Tickmark Explanations

- V4A Per discussion with a Product Manager, this budget center is responsible for reviewing methods and procedures associated with industry forms and in determining what an order should look like. These activities are both sales and marketing related, though non-recurring in nature as they can be associated with a particular product or service. Therefore a non-recurring percentage of 100 has been applied.
- V4B Per discussions with a Product Manager, this budget center reviews business cases to determine the best business strategies for GTE when entering into service agreements with Internet Service Providers, or ISPs. This budget center will (in the future) handle the order processing, billing and quality functions associated with the ISPs. Therefore, it was determined that 25% of this budget center's activities are non-recurring.

FLORIDA RATE FILING
Sales, Marketing & Advertising (S/M/A) Analysis
(S/M/A, Regulated, Recurring, Florida Expense)
CARRIER MARKETS

Tickmark Explanations

- V5A Per discussion with the AT&T Account Manager it was stated that the team had already staffed up during fiscal year 1997 in order to meet their current and expected increase in activities as a result of competitive pressures.
- V5B Per discussion with the MCI Account Manager it was determined that in order to maintain their present customer base and level of service when competition in the local marketplace comes into existence, no adjustment will be needed.
- V5C Per discussion with the Sprint Account Manager it was stated that they will not need to increase their activities or the size of their team as a result of competitive pressures. Therefore no LRIC adjustment is applied.
- V5D Per discussion with the NCC (National Common Carrier) Account Manager it was stated that the current team should be able to handle any increase in activities that may result with the introduction of local competition. Therefore no LRIC adjustment is applied.
- V5E Per discussion with Group Product Managers, it was determined that a LRIC adjustment increase of 85% will be needed when competition in the local marketplace comes into existence.
- V5F Per discussion with Group Product Managers, it was stated that a LRIC adjustment increase of approximately 5% will be needed to handle the increase in activities that may result in the introduction of local competition.
- V5G Per discussion with Group Product Managers, it was determined that a LRIC adjustment increase of approximately 10% will be needed when competition enters the local marketplace.
- V5H Per discussion with Group Product Managers, it was stated that a LRIC adjustment increase at least 100% will be needed to handle increases in activities that may result in the introduction of local competition.
- V5I Per discussion with Group Product Managers, it was determined that when competition enters into the local marketplace a LRIC adjustment increase of 10% will be necessary to handle the expected increase in activities.
- V5J Per discussion with carrier Account Managers and Business Analysts it was determined that the current regional teams should be able to handle any increase in activities that may result with the introduction of local competition.

FLORIDA RATE FILING
Sales, Marketing & Advertising (S/M/A) Analysis
(S/M/A, Regulated, Recurring, Florida Expense)
CARRIER MARKETS

Tickmark Explanations

V5K Per discussion with Group Product Managers, it was determined that the current staffing levels of this budget center should be able to handle any increase in activities that result from the introduction of competition in the local marketplace.

FLORIDA RATE FILING
Sales, Marketing and Advertising (S/M/A) Analysis
(S/M/A, Regulated, Recurring, Florida Expenses)
CONSUMER MARKETS

Market Summary

We have analyzed the Consumer Segment of GTE Telops, specifically focusing on Sales, Marketing and Advertising expenses (S/M/A expenses) that are Regulated, Recurring, and Florida related for fiscal year 1997. We have estimated that this number is \$, and is based upon an analysis of the August 1997 Annual Approved View Budget. This figure has been adjusted for the forward-looking nature of this effort, where appropriate, and is a good basis for an ongoing Consumer Segment, S/M/A LRIC-based expense estimate.

In our analysis of the Consumer Segment we have determined that these S/M/A expenses are "shared costs" across the following "family" of services:

Basic Exchange Services
ISDN Services
Message Toll Service
Customer Owned Pay Telephone Service
Custom Calling/CLASS Service
Rotary Service

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Note:

- Listed above are the services on which GTE actively spends S/M/A dollars. While the consumer segment may provide additional services, GTE does not actively sell, market, or advertise them.
- All Advertising expenses for Carrier and Consumer are included in the Business Market segment.
- Forward-looking adjustments were made based upon discussions with GTE personnel on what impact competition might have on their budget center.
- We have eliminated activities associated with GTE's interaction with CLECs, if any.

FLORIDA RATE FILING
Sales, Marketing and Advertising (S/M/A) Analysis
(S/M/A, Regulated, Recurring, Florida Expenses)
CONSUMER MARKETS

ORGANIZATIONAL DESCRIPTION

Class Services:

Class Services is responsible for Caller ID, Flexible Packaging, Smart Call, Pay Per Use and Custom Calling/Class Calling features. Flexible Packaging and Smart Call is the packaging of services such as Call Block, Call Waiting, Smart Ring (Distinctive Ring), Three-Way Calling, Speed Call, etc. The difference between Flexible Packaging and Smart Call is that with Smart Call, GTE has already selected the services to be provided, whereas in Flexible Packaging the customer decides which services he/she would like to purchase. Custom Calling/Class Services include all possible calling features which are: Call Forwarding, Call Waiting, Customer Changeable Speed Calling, Three Way Calling, Busy Number Redial, Pay Per Use, Smart Call and Flexible Packaging

Customer Contact Centers (CCCs):

Customer Contact Centers function as order processing and billing inquiry service centers. These centers are located in Tampa and Sarasota, FL; Lewisville, TX; Ft. Wayne and Marion, IN; Honolulu, HI; Everett, WA; Victorville and Oxnard, CA. In addition, there is a multi-lingual call center (NMTC) in Santa Monica, CA. The telephone numbers for the NMTC are only published in California.

The call center operators handle billing inquiry and sales related calls for residential customers. Sales orders consist of initiating service, changing existing service, or terminating service. Billing inquiries are questions related to the consumer's bill; however, the CCC only handles billing questions related to the residential customer's local service. The consumer's respective long distance carrier is responsible for answering any billing inquiries related to long distance or toll calls.

End User Billing:

End user billing is responsible for all Consumer and Business billing. Magnetic tapes containing call records are processed in Tampa, FL, Ft Wayne, IN, and Sacramento, CA. These centers process call records and match those records to customer calls.

An intermediate step prior to bill printing is an on-line, real-time review of the matched or processed records. These records are reviewed for accuracy and customer consistency. One such center is located in Thousand Oaks, CA. This center supports the West and Northwest U.S. The processed records are then transferred to Newbury Park, CA or Durham, NC where the bills are printed and distributed.

ORGANIZATIONAL DESCRIPTION

Several national centers also reside within End User Billing. These centers are Toll Investigation (CTI) in Grenell, Iowa, National Tables Group in Tampa, FL and National Test Group also in Tampa. Toll Investigation is responsible for consumer toll (long distance) investigation inquiries. The National Tables Group is responsible for all of the information regarding tariffs, taxes, and rates for the various states in which GTE operates. In addition, the National Tables Group has the ability to match customers to their appropriate rates. The National Test Group is responsible for the testing of systems prior to full-scale implementation.

Mobility is the group that handles cellular phone sales and service. Tele-go is a phone that utilizes your local phone service when you are in your home but utilizes your cellular service after leaving your home.

National Center Operations is comprised of a multitude of services including: Off-line, Direct Marketing, Post-sale fulfillment, Directory center, Credit management, and Payment agents.

The main focus of the direct marketing group is to promote long distance and vertical services. Marketing activities include telemarketing, bill inserts (promotional materials included within a current customer's bill) and mailing catalogs, among other things.

This is a group of contractors that telemarket GTE long distance to the consumer.

Off-line Centers process calls that the Customer Contact Centers cannot field. They are also responsible for correcting any orders that were processed incorrectly at the Customer Contact Center.

Post Sale Fulfillment handles specialized customer orders, such as hearing or vision impaired services. Within Post Sale Fulfillment are customer relations and quality assurance activities. It is their responsibility to ensure that the specialized orders have been completed and that the customer is satisfied.

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ORGANIZATIONAL DESCRIPTION

National Order Collections Vehicle (NOCV):

NOCV is an order entry system that will help to standardize GTE's national order entry procedures. This project is still in the development and enhancement phases.

Product Enhancements:

Product Enhancements works very closely with GTE Directory Services. When Directory Services comes out with a new idea, they propose it to Product Enhancements who then can elect to subsidize the Directory Service project in exchange for a portion of the profits.

Directory Service is responsible for the local calling circle and Product Enhancements is responsible for extended service areas. For example if you lived in Plano, TX, Directory Service would provide you with the Plano directory, but Product Enhancements would provide you with the Greater Dallas Area Directory.

GTE supplies its customer's with updated phone books once every year. This is referred to as primary distribution, which Directory Services is responsible for; however, Product Enhancements is responsible for any secondary distribution of phone books. Secondary distribution is for supplying customers who move during the year and miss the primary distribution from Directory Services.

Product Management:

Consumer Major Accounts

Consumer Major Accounts markets GTE products and services to apartment complex owners in order to establish contact with tenants.

Consumer Market Management

Consumer Market Management is a group that markets consumer products based on specific customer segment needs. The focus of this group is on educating existing GTE customers on how GTE products and services might be useful to them based on customer segment traits.

Consumer New Product Development

Consumer New Product Development identifies and develops products and services that best serve GTE customers. Currently, this group takes innovations in the industry and tailors them to GTE. The future this group's role will become increasingly important as the need for product differentiation increases.

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ORGANIZATIONAL DESCRIPTION

Product Management (cont.):

IntraLATA Services

IntraLATA Services include all services, offered by GTE, that extend beyond a local calling area but are within the boundaries of a single LATA.

Local Services

Local Service is the backbone of the Company. The primary services offered through local service are basic consumer service (R1), business service (B1), Key, and PBX systems. Please note that some traditional business products are sold by the consumer segment due to the similarities between the consumer and business products (i.e. R1 and B1 lines). These services are the foundation for which all other services may be sold. For example, call waiting cannot be sold without first selling the basic telephone service provided by Local Service.

Market Strategy

Market Strategy is responsible for obtaining marketing information for all products and services offered by GTE. Market Strategy is divided into three groups: customer segmentation, customer retention, and customer growth. The segmentation group examines usage and services purchased by the customer. This information is relayed to other groups within GTE for the purpose of retaining and up-selling customers. In addition, the Market Strategy group is responsible for monitoring the competitive environment.

Network Services

Network Services is responsible for GTE product and service offerings. Activities include managing promotions and day to day activities, forecasting and budgeting for the upcoming year, and the roll out of new products.

Public Communications (PubCom):

Public Communications is the segment within GTE that provides payphone and other services. This group at GTE operates independently of Network Services, and business dealings with Network Services are handled at arms-length.

Customer Service

Customer Service provides basic customer service activities including installations, billing inquiries, general information, and sales.

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ORGANIZATIONAL DESCRIPTION

Public Communications (cont.):

Local Markets

Local Markets provide payphone service to small local businesses usually with very few locations. This branch of Public Communications acts as an independent retailer to these local markets.

National Markets

National Markets provides payphone service to large businesses with many locations usually nationwide. This branch of Public Communications acts as an independent retailer to these national markets.

Paging

Paging provides sales and service to GTE pager customers.

Planning and Support

Planning and Support does most of the strategic planning, managing strategic partnerships, and product managing in Public Communications.

Smart Cards

Smart Cards, essentially, are prepaid calling cards; however, currently these cards can only be used in the Mellenium payphone. This is a very small group responsible for the launch of Smart Cards.

Trouble Analysis Center

The Trouble Analysis Center provides the technical support for the payphones that GTE maintains.

Wholesale

Wholesale provides payphone service to Individual Payphone Providers (IPP) and Customer Owned Pay Telephones (COPT). This branch of Public Communications acts as an independent retailer to these two sets of customers.

Retail Markets:

Director – Store Openings

Director of Store Openings supports all of the Phone Marts across the nation. The personnel are responsible for managing all of the Phone Mart Regional Directors and managing the Phone Marts at the national level.

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ORGANIZATIONAL DESCRIPTION

Retail Markets (cont.):

Phone Marts

Phone Marts are small retail stores in several GTE markets that operate as a face-to-face customer contact environment. Services offered include: additional lines, class services (call forwarding, redialing options, etc.), smart services (customized ringing), and bill payments. Additionally, GTE Phone Marts offer paging, wireless, internet access, telephones, and telephone accessories.

Retail Operations

Retail Operations provide the personnel that support all of the Phone Marts in the nation. The personnel are responsible for the systems support as well as any other support that the Phone Marts need.

Retail Systems

Retail Systems provides information systems and any technical support to the Phone Marts.

Voice Messaging:

Voice messaging provides GTE customers with voice mail. This branch of GTE acts as an independent retailer to consumers, and it operates at arms-length from Network Operations.

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INTERVIEW NOTES

Budget Center D000

President of Retail Markets

Interviews with Business Analysts

This budget center serves two purposes. The largest portion of this budget center funds special projects as well as under-funded existing projects at the president's discretion. The remaining funds make up the second part of this budget center which funds the salaries, travel, and expenses for the employees in BC D000. Employees in BC D000 include the president, his staff, and a group of management trainees. This budget center will be reanalyzed when the Annual Approved View Budget is updated.

The line items that make up the primary portion of the president's discretionary funds are as follows:

Long Distance – Because GTE is not going to wholesale long distance, it was not included in this study.

National Order Collection Vehicle (NOCV) – This funding is designated for the development and enhancement of a national order collection vehicle.

President's Budget – As of August these funds were undesignated.

Business LOB NOCV Shortfall – These funds are designated for the development and enhancement of the business segment of the national order collection vehicle.

Additional Lines – These funds are designated for the marketing efforts of second phone lines in residences. These marketing activities are viewed as S/M/A related and recurring in nature. Furthermore, because residential lines are regulated, additional phone lines are regulated.

Ruby Business Case – These funds are dedicated to the analysis of billing and collections activities. These billing and collections activities are not considered S/M/A related.

NICC Funding – These funds are designated to the collections department to deal with temporarily disconnected customers. These collection activities are not considered S/M/A related.

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INTERVIEW NOTES

Link-In Funding – These funds are designated for the sale of voice security systems, among other things, to apartment complexes. None of the products in this line item are regulated.

Using the information provided about the line items listed, it was calculated that this budget center, as a whole, is 40% regulated, of this 10% is S/M/A related, and 0% is non-recurring in nature.

Budget Center D010

National Center Operations - Associate Vice President (AVP)

Interview with Business Analyst

This budget center will be reanalyzed when the Annual Approved View Budget is updated.

Currently this budget center can be divided into the following line items:

Labor & Expenses – Salaries and expenses of AVP and staff.

Off-line – The majority of the funds in this budget center are designated to offset any underfundings in the Off-line budget centers. Off-line centers correct information that was entered incorrectly at the Customer Contact Centers. These activities are not S/M/A related.

Relocation – These funds are designated for employee relocation when deemed necessary by GTE.

Contractors – These funds are designated for different contractors brought in for various reasons including training and IT/DP.

IT/DP – These funds are designated for Internal Telephone and Data Processing costs, which are not S/M/A related.

Other – These funds were undesignated by the AVP as of August.

Using the information provided about the line items listed above, it was calculated that this budget center, as a whole, is 5% regulated and 15% of this is S/M/A related.

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INTERVIEW NOTES

Budget Centers D011, D012, D013, D014, D016, D017, D018, DA11, DA12, DA13, DA15, DB11, DC12, DF11, DG1A, DG1B

National Center Operations

Interviews with Business Analysts

The activities within these budget centers include handling overflow calls from the Customer Contact Centers (CCC), correcting any data entry errors which might have occurred at the CCCs, providing special care to hearing impaired customers, reconnecting customers who have been disconnected from their service due to lack of payment, and other related activities. All of these activities are 100% S/M/A related and 100% non-recurring.

Budget Centers D015, DC15

National Center Operations - Direct Marketing

Interview with Manager of Direct Marketing

The Direct Marketing group is divided into two teams with each team focusing on one of two major areas, long distance, which is non-regulated, and vertical services (caller ID, call waiting, etc.), which are regulated. Activities within these budget centers include using bill inserts (promotional materials included within a current customer's bill), mailing catalogs, and other marketing strategies. Approximately 50% of the activities within this budget center are regulated, of this 100% is S/M/A related, and 0% is non-recurring in nature.

Budget Centers DD15

National Center Operations - Long Distance Telemarketing

Interview with Business Analyst

Because GTE is not going to wholesale long distance, it was not included in this study.

Budget Centers D020, D023, D02C, D120, D220, D320, D420, D520, D521, D620, D720, D820, D920, D921, D922

Customer Contact Centers (CCC)

Interview with Business Analyst

Interview with National Resource Center Manager

The CCC's main activities are assisting customers with any billing inquiries and taking incoming sales orders. The activities in this budget center are approximately 50% S/M/A related as a result of the incoming sales orders; however, 100% are non-recurring in nature.

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INTERVIEW NOTES

Budget Centers D053 – DSCS, DSTC

Public Communications (Pub Com)

Interview with Business Analyst

Interview with Group Manager of Industry Services

For the purposes of this study, the budget centers in Public Communications involving payphones are non-regulated. GTE treats Public Communications as a separate entity and conducts business with them at an arms-length, as if Public Communications were a GTE customer. Thus, the activities in these Public Communications Budget Centers were treated as non-regulated.

Budget Centers DE58, DECC, DEMM, DW58, DWCC, DWMM

Public Communications

Interview with Business Analyst

The activities associated with these budget centers are related to payphone billings, collections, and maintenance. The activities in these budget centers were treated as non-regulated, for further explanation please refer to the interview notes that include Budget Centers D053 – DSCS and DSTC.

Budget Centers DL55, DLC3, DLE3, DLEC, DLEM, DLFL, DLHA, DLNE, DLNR, DLNW, DLSC, DLSE, DLSW, DLW3, DLWC, DLWM

Public Communications - Local Markets

Interview with Business Analyst

The function of the Local Markets group is to provide payphone service to small local businesses usually with very few locations. This branch of Public Communications acts as an independent retailer to these local markets. The activities in these budget centers were treated as non-regulated, for further explanation please refer to the interview notes that include Budget Centers D053 – DSCS and DSTC.

Budget Centers DNCR, DNGR, DNJR, DNP3, DNRC

Public Communications - National Markets

Interview with Business Analyst

The function of the National Markets group is to provide payphone service to large businesses with many locations usually nationwide. This branch of Public Communications acts as an independent retailer to these national markets. The activities in these budget centers were treated as non-regulated, for further explanation please refer to the interview notes that include Budget Centers D053 – DSCS and DSTC.

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INTERVIEW NOTES

Budget Centers DNW2, DNW3, DNW4

Public Communications - Wholesale

Interview with Group Manager of Planning and Business Development

These budget centers deal with the sale of payphone hardware. The activities in these budget centers were treated as non-regulated, for further explanation please refer to the interview notes that include Budget Centers D053 - DSCS and DSTC.

Budget Center DNWC

Public Communications - Wholesale Coin Commissions for National Markets

Interview with Group Manager of Planning and Business Development

This budget center is designated to providing incentives in the form of commissions to the businesses that own their own payphone but still utilize GTE to provide them with payphone service. The commission is typically a percentage of the payphone revenue. The activities in this budget center were treated as non-regulated, for further explanation please refer to the interview notes that include Budget Centers D053 - DSCS and DSTC.

Budget Center DNWR

Public Communications - Wholesale Services

Interview with Group Manager of Planning and Business Development

Interview with Sales Administrator

The activities within this budget center include an effort to sell payphone service to potential customers with Customer Owned Pay Telephones (COPTs) and to serve as a liason between GTE and these customers. The activities in this budget center were treated as non-regulated, for further explanation please refer to the interview notes that include Budget Centers D053 - DSCS and DSTC.

Budget Centers DS55

Public Communications - Manager of Planning and Support

Interview with Group Manager of Industry Services

The activities in this budget center include strategic planning, managing strategic partnerships, and product managing. The activities in this budget center were treated as non-regulated, for further explanation please refer to the interview notes that include Budget Centers D053 - DSCS and DSTC.

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INTERVIEW NOTES

Budget Centers DSCN

Public Communications – Customer Service – National Payphone Management (NPM)
Interview with Manager of Public Communications Customer Service

The activities within this budget center include all of the maintenance activities of a national payphone account. These include move/add/change requests, service orders, and other routine customer needs. The activities in this budget center were treated as non-regulated, for further explanation please refer to the interview notes that include Budget Centers D053 – DSCS and DSTC.

Budget Centers DSCP

Public Communications – Customer Service – Individual Payphone Providers (IPP)
Interview with Manager of Public Communications Customer Service

This budget center represents an inbound call center for IPP customers. The activities include assisting customers with any billing inquiries and taking incoming sales orders. The activities in this budget center were treated as non-regulated, for further explanation please refer to the interview notes that include Budget Centers D053 – DSCS and DSTC.

Budget Center DSCR

Public Communications – Customer Services - IPP
Interview with Supervisor of IPP

This budget center supports the inbound call center for Individual Payphone Providers (IPP) and Customer Owned Pay Telephones (COPT). The employees at the call center perform basic customer service activities, installations, billing inquiries, general information, and sales. A small portion of the employee's time is spent attempting to up-sell customers. The activities in this budget center were treated as non-regulated, for further explanation please refer to the interview notes that include Budget Centers D053 – DSCS and DSTC.

Budget Center DSCS

Public Communications – Customer Services
Interview with Manager of Public Communications Customer Service

The activities within this budget center are administrative activities to manage the customer service aspect of Public Communications. The activities in this budget center were treated as non-regulated, for further explanation please refer to the interview notes that include Budget Centers D053 – DSCS and DSTC.

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INTERVIEW NOTES

Budget Center DSSC

Public Communications - Smart Cards

Interview with Smart Cards personnel

Interview with Business Analyst

Smart Cards, essentially, are prepaid calling cards; therefore, all of the activities in this budget center are 0% regulated.

Budget Center DSTC

Public Communications - Trouble Analysis Center

Interview with Group Manager of Industry Services

The activities in this budget center include all of the technical support for the payphones that GTE maintains. The activities in this budget center were treated as non-regulated, for further explanation please refer to the interview notes that include Budget Centers D053 - DSCS and DSTC.

Budget Centers D054, DE54, DW54, DH54, D057

Public Communications - Paging

Interview with Business Analyst

Paging is not a regulated industry; therefore, the paging budget centers will not be analyzed at this time.

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INTERVIEW NOTES

Budget Center D060

Retail Sales - Associate Vice President (AVP)

Interview with Business Analyst

Interview with General Sales Manager of Retail Sales

REDACTED

The negative balances in this budget center represent transfers from other budget centers. The retail budget center is reimbursed by other budget centers that manage the products sold in retail markets. Portions of these transfers are regulated, and therefore they must be included in our analysis. It was determined from an interview with a Business Analyst (BA) that the regulated dollars from the transferred balances are approximately 10% of budget center expenses. The BA further estimated that this budget center (D060) should incur approximately 10% of budget center expenses. The net of the regulated expenses and regulated transfers result in this budget center (D060) being approximately 20% regulated. This budget center will be reanalyzed when the Annual Approved View Budget is updated.

In discussing the Long Run Incremental Cost (LRIC) component of the Phone Marts, it was determined that the Phone Marts will have to increase staffing by 10% in order to maintain sales levels. This is due to the increased competition for regulated products and services. This increase will also have a similar effect on the Phone Mart support staff in this budget center.

Budget Center D061

Retail Sales - Retail Operations

Interview with Business Analyst

Interview with General Sales Manager of Retail Sales

This budget center supports all of the Phone Marts in the nation. The personnel are responsible for the systems support as well as any other support that the Phone Marts need. Because of the supporting nature of this budget center, the activities in this budget center follow those of the Phone Marts. Using the information provided by the Phone Mart Managers and a Business Analyst, it was estimated that the activities in this budget center are 60% regulated, 40% S/M/A related, and 20% non-recurring in nature.

In discussing the Long Run Incremental Cost (LRIC) component of the Phone Marts, it was determined that the Phone Marts will have to increase staffing by 10% in order to maintain sales levels. This is due to the increased competition for regulated products and services. This increase will also have a similar effect on the Phone Mart support staff in this budget center.

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INTERVIEW NOTES

Budget Center D063

Retail Sales - Retail Systems

Interview with Business Analyst

This budget center is dedicated to the information systems support of the Phone Marts. The information systems support activities are considered 60% regulated and 0% S/M/A related.

Budget Center D160

Retail Sales - Director - Store Openings

Interview with Business Analyst

Interview with General Sales Manager of Retail Sales

This budget center supports all Phone Marts across the nation. The personnel are responsible for managing all of the Phone Mart Regional Directors and managing the Phone Marts at a national level. Because of the supporting nature of this budget center, the activities in this budget center follow those of the Phone Marts. Using the information provided by the Phone Mart Managers, it was estimated that the activities in this budget center are 60% regulated, 55% S/M/A related, and 20% non-recurring in nature.

In discussing the Long Run Incremental Cost (LRIC) component of the Phone Marts, it was determined that the Phone Marts will have to increase staffing by 10% in order to maintain sales levels. This is due to the increased competition for regulated products and services. This increase will also have a similar effect on the Phone Mart management in this budget center.

Budget Centers DJ60 - DJ6N, DK60 - DK6L

Retail Sales - Phone Marts - Florida

Surveys and Interviews with Florida Phone Mart Store Managers

Interview with General Sales Manager of Retail Sales

Several Phone Mart Managers were surveyed and interviewed to identify the activities of Phone Mart personnel. Using the information provided by the Phone Mart Managers, it was calculated that these budget centers, as a whole, are 50% regulated, 55% S/M/A related, and 20% non-recurring in nature.

In discussing the Long Run Incremental Cost (LRIC) component of the Phone Marts, it was determined that the Phone Marts will have to increase staffing by 10% in order to maintain sales levels. This is due to the increased competition for regulated products and services.

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INTERVIEW NOTES

Budget Centers D070 – D076, D07C, D07D

Product Management

The Internal Telephone and Data Processing (IT/DP) costs were included in the budgeting for these budget centers in non-IT/DP accounts; therefore, the IT/DP costs had to be removed using the S/M/A override percentage. The interview data gathered was applied only to non-IT/DP costs. IT/DP costs were excluded from this study completely.

Budget Center D070

Product Management – Associate Vice President (AVP)

The budget for this budget center included IT/DP costs, for further explanation please refer to the interview notes that include Budget Centers D070 – D076, D07C, D07D.

The activities in this budget center include managing all of the Consumer Product Management Budget Centers. Because of the managerial nature of the activities related to this budget center, the activities follow those of the Product Managers under its supervision. Using the information provided by those Product Managers, it was estimated that the activities in this budget center are 80% regulated, 50% S/M/A related, and 0% non-recurring in nature.

In discussing the Long Run Incremental Cost (LRIC) component of the Product Management group, it was estimated that a LRIC increase of 25% is necessary due to the increased competition for regulated products and services.

Budget Center D071

Product Management - Consumer Market Strategy

Interview with Director of Retail Market Response and New Product Development

The budget for this budget center included IT/DP costs, for further explanation please refer to the interview notes that include Budget Centers D070 – D076, D07C, D07D.

This budget center supports the strategy group whose function is strategic planning for GTE products and services. They conduct studies on items like customer retention and customer growth. Approximately 95% of the activities that the budget center performs are regulated in nature, of this approximately 90% is devoted to S/M/A related activities, and 0% is non-recurring in nature.

Additionally, through discussions it was determined that even with increasing competition, no LRIC adjustment will be necessary in this budget center.

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INTERVIEW NOTES

Budget Center D072

Product Management - Consumer Network Services

Interview with Senior Group Product Manager

Interview with Director of Retail Value Added Services

The budget for this budget center included IT/DP costs, for further explanation please refer to the interview notes that include Budget Centers D070 – D076, D07C, D07D.

Employees in this budget center are assigned to various GTE product and service offerings. Activities include managing promotions and day to day activities, forecasting and budgeting for the upcoming year, and the roll out of new products. Approximately half of the personnel are dedicated to regulated products and services while the other half work on the non-regulated side.

Using the information provided from the interview, it was calculated that this budget center, as a whole, is 50% regulated, of this 85% is S/M/A related, and 0% of the activities are non-recurring in nature.

Additionally, to meet the increase in activities that will result from an increase in competition, a LRIC adjustment of approximately 10% will be necessary.

Budget Center D073

Product Management - IntraLATA Services

Interview with Senior Group Product Manager of IntraLATA

The budget for this budget center included IT/DP costs, for further explanation please refer to the interview notes that include Budget Centers D070 – D076, D07C, D07D.

This budget center is dedicated to selling IntraLATA services to GTE in-franchise customers. IntraLATA services include all services, offered by GTE, that extend beyond a local calling area but are within the boundaries of a single LATA. The employees in this budget center work primarily on rolling out new products to consumers. Approximately half of the funds in this budget center are designated to billing, data processing, and internal telephone and are therefore not sales, marketing, and advertising related.

Overall the budget center's activities are 100% regulated, 55% S/M/A related, and 0% non-recurring in nature.

Additionally, through discussions it was determined that even with increasing competition, no LRIC adjustment will be necessary in this budget center.

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INTERVIEW NOTES

Budget Center D074

Product Management - PSS Consumer Services

Interview with Manager of Enhanced Services Platforms

Interview with Enhanced Services Platforms personnel

The budget for this budget center included IT/DP costs, for further explanation please refer to the interview notes that include Budget Centers D070 – D076, D07C, D07D.

This budget center is dedicated to the maintenance and implementation of hardware and software, which services the company's voice mail systems. These activities are 100% regulated and 0% S/M/A.

Budget Center D075

Product Management - Local Competition

Interview with Director of Retail Basic Services

Interview with Group Product Manager of Retail Basic Services

The budget for this budget center included IT/DP costs, for further explanation please refer to the interview notes that include Budget Centers D070 – D076, D07C, D07D.

The employees in this budget center deal mainly with regulated products, by primarily selling R1 and B1 lines and other similar products. The employees participate in new product rollouts, pricing and tariff activities, complying with the various Public Utility Commissions, sales channel activities, advertising campaigns, and some billing related activities.

Using the information provided from the interview, it was calculated that this budget center, as a whole, is 100% regulated, of this 45% is S/M/A related, and 0% are non-recurring in nature.

Additionally, through discussions it was determined that even with increasing competition, no LRIC adjustment will be necessary in this budget center.

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Budget Center D076

Product Management - Consumer Programs
Interview with Business Analyst

The budget for this budget center included IT/DP costs, for further explanation please refer to the interview notes that include Budget Centers D070 - D076, D07C, D07D.

The funds in this budget center are designated for Information Management, and in December will be transferred to BC - ICPD and designated for the creation and development of a massive central database known as "Powerbase." These funds are 0% S/M/A related.

Budget Center D077

Product Management - Consumer Major Accounts
Interview with Group Marketing Manager
Interview with Senior Product Manager

The budget for this budget center included IT/DP costs, for further explanation please refer to the interview notes that include Budget Centers D070 - D076, D07C, D07D.

Consumer Major Accounts is a group within GTE that has been designated to market GTE products to the residents of major apartment complexes. The activities in this budget center are primarily dedicated to six states (15% HI, 20% FL, 20% TX, 25% CA, 10% OR, and 10% WA). The regulated services they promote include basic phone service, vertical services, and other GTE regulated products. Sales and marketing activities primarily include the promotion of GTE products to apartment complex owners.

Using the information provided from the interview, it was calculated that this budget center, as a whole, is 75% regulated, of this 10% is S/M/A related, and 0% non-recurring in nature.

Additionally, to meet the increase in activities that result from an increase in competition, a LRIC adjustment of approximately 100% will be necessary in this budget center. This budget center was originally created in response to the competitive environment. This LRIC adjustment is based on the fact that more personnel are necessary in this area due to the further increase in competition.

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INTERVIEW NOTES

Budget Center D07A

Voice Messaging

Interview with Business Analyst

Interview with Senior Product Manager of Voice Mail

The voice messaging budget center is dedicated to voice mail for GTE customers. The majority of the funds in this budget center are devoted to paying for voice mail fees. The activities in this budget center include promoting, advertising, and direct marketing voice mail to customers. The activities in this budget center are 100% regulated, 5% S/M/A, and 0% non-recurring.

Additionally, to meet the increase in activities that will result from an increase in competition, a LRIC adjustment of approximately 20% will be necessary. This budget center is going to have to focus on educating current voice mail customers to maintain its customer base. The additional customer education effort is responsible for the LRIC increase in this budget center.

Budget Center D07B

Class Services

Interview with Business Analyst

Interview with Sr. Group Product Manager

Interview with Product Manager

This budget center is used for the promotion of vertical services. The following is a description of the line items that make up D07B:

Direct Marketing (CIDCO) – Independent telemarketing contractor hired to promote vertical services.

Direct Marketing (BAU - Business As Usual) – Contractors hired to promote vertical services.

CNID Free Box – Promotion to provide free Caller ID boxes to customers.

Promotions – Promotions for other vertical service products.

Order Processing – Upgrades to order processing tools.

Premiums – Incentives for vendors to sell GTE vertical services.

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Bill Inserts - Promotional materials included with a current customer's bill.

Bell Core Membership - Professional dues.

Using the information provided about the line items listed above, it was calculated that this budget center, as a whole, is 100% regulated, of this 100% is S/M/A related, and 0% is non-recurring in nature.

Due to the nature of Class Services, GTE's penetration goals will remain constant even with an increase in competition; therefore, no LRIC adjustment is necessary for this budget center.

Budget Center D07C

Product Management - Consumer Market Management
Interview with Director of Retail Market Management

The budget for this budget center included IT/DP costs, for further explanation please refer to the interview notes that include Budget Centers D070 - D076, D07C, D07D.

Consumer Market Management is a group that markets consumer products based on specific customer segment needs. The focus of this group is on educating existing GTE customer segments on how GTE products and services might be useful to them based on customer segment traits.

Using the information provided from the interview, it was calculated that this budget center, as a whole, is 80% regulated, of this 85% is S/M/A related, and 0% non-recurring in nature.

Additionally, to meet the increase in activities that result from an increase in competition, a LRIC adjustment of approximately 50% will be necessary. This is a new group that is responsible for identifying and marketing to specific customer segments. This group was created in response to the emerging competitive environment and will increase as competition increases.

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Budget Center D07D

Product Management - Consumer New Product Development

Interview with Director of Retail Market Response & New Product Development

The budget for this budget center included IT/DP costs, for further explanation please refer to the interview notes that include Budget Centers D070 – D076, D07C, D07D.

The activities in this budget center include identifying and developing products and services that best serve GTE customers. Currently, this group takes innovations in the industry and tailors them to GTE. In the future, this group's role will become increasingly important as the need for product differentiation increases.

Approximately 50% of the activities that the employees perform are devoted to regulated products and services, of this approximately 95% is devoted to S/M/A related activities, and 0% is non-recurring in nature.

Additionally, to meet the increase in activities that result from an increase in competition, a LRIC increase of approximately 45% will be necessary. This LRIC adjustment is based on the fact that in a competitive environment, product differentiation becomes a much greater issue than in a regulated environment.

Budget Center D080

Mobility and Tele-go

Interview with Business Analyst

This budget center's activities are centered around the cellular and Tele-go services. (Tele-go is a phone that utilizes your local phone service when you are in your home but utilizes your cellular service after leaving your home.) In this budget center, approximately 95% of the employee's time is dedicated to cellular services, and 5% is spent on the Tele-go service. Cellular service is not regulated, so approximately 5% of this budget center is regulated.

Additionally, a LRIC decrease of 100% will be necessary. This LRIC adjustment is based on GTE's plans to phase out Tele-go.

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Budget Centers DA72, DB72, DS10, DS20, DS30, DS32, DS35, DS36, DS37, DS60, DS61, DS62, DS63, DS64, DS70, DS71, DS72, DS73, DS74, DS75, DS80, DS90, DS91, DS92, DS94, DS95, DA91, DCS1, DCW1, DC02, DC03

End User Billing

Interview with Business Analyst

These budget centers are all dedicated to the billing and collections function for retail products and services. Because billing and collections are 0% S/M/A related, these budget centers were not studied any further.

Budget Center DC04

Product Enhancements

Interview with Product Manager - Directory Services

Product Enhancements can be broken down into five line items:

Product Enhancements - Works closely with GTE Directory Services. When Directory Services comes out with a new idea, the Product Enhancement group then elects to subsidize the Directory Service project in exchange for a portion of the profits.

Extended Area Service (EAS) Listings - GTE provides customers with directories for all numbers that a customer can call toll free. Directory Service is responsible for the local calling circle and EAS group is responsible for extended service areas. For example if you lived in Plano, TX, Directory Service would provide you with the Plano directory, but EAS Listings would provide you with the Greater Dallas Directory.

Sales and Use Tax - Applicable state and federal taxes.

Directory Distribution - Any customer who moves into a GTE franchise area during the year receives phone books from Directory Distribution.

RCF Effectiveness Program - An efficiency study of advertisements in the phone book.

Using the information provided about the line items listed above, it was calculated that this budget center, as a whole, is 70% regulated, and of this 0% is S/M/A related.

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Budget Center DC06

National Order Collections Vehicle (NOCV)

Interview with Business Analyst

This budget center represents some of the development and enhancement expense of National Order Collection Vehicle (NOCV). This system is going to be used to standardize GTE's order entry process on a national basis. The activities in this budget center are not S/M/A related because systems development is not a S/M/A activity.

Budget Center DPF1, DPF2, DPS1

Product Management - Consumer Programs

Interview with a Business Analyst

All of the funds in these budget centers were transferred to other budget centers, and no expenses were incurred in these budget centers. Furthermore, because there were no activities in these budget centers, they were treated as 0% S/M/A related.

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Sales, Marketing and Advertising (SMA) Analysis
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BUDGET CENTER ANAL YR88 TICKMARK	BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	ANNUAL APPROVED VIEW DOLLARS	NON INT TEL/ DATA PROC/ SOFTWARE DOLLARS	SMA TOTAL DOLLARS	FLORIDA JURISDICTION DISTRIBUTION PERCENTAGE	FLORIDA JURISDICTION OVERRIDE PERCENTAGE	FLORIDA JURISDICTION OVERRIDE TICKMARK	FLORIDA JURISDICTION PERCENTAGE	FLORIDA DOLLARS
	D000	012321	PRESIDENT RETAIL MARKETS								
	D000	012400	PRESIDENT RETAIL MARKETS								
	D010	001210	PRESIDENT RETAIL MARKETS								
	D000	002330	PRESIDENT RETAIL MARKETS								
	D000	071110	PRESIDENT RETAIL MARKETS								
	D000	072310	PRESIDENT RETAIL MARKETS								
	D000	072010	PRESIDENT RETAIL MARKETS								
	D000	072410	PRESIDENT RETAIL MARKETS								
	D010	012400	AVP - NATIONAL CENTERS								
	D010	001210	AVP - NATIONAL CENTERS								
DA	D011	012400	GM - POST SALE FULFILLMENT								
DA	D011	001210	GM - POST SALE FULFILLMENT								
DA	D011	002330	GM - POST SALE FULFILLMENT								
DA	D011	012410	GM - POST SALE FULFILLMENT								
DA	D012	012400	NOCBC (MATH OFFLINE)								
DA	D012	001210	NOCBC (MATH OFFLINE)								
DA	D012	002330	NOCBC (MATH OFFLINE)								
DA	D012	072410	NOCBC (MATH OFFLINE)								
DA	D012	012410	NOCBC (MATH OFFLINE)								
DA	D013	012321	NATIONAL DIRECTORY								
DA	D013	012400	NATIONAL DIRECTORY								
DA	D013	001210	NATIONAL DIRECTORY								
DA	D013	002330	NATIONAL DIRECTORY								
DA	D013	012410	NATIONAL DIRECTORY								
DA	D014	002330	NATIONAL SHROUD CREDIT CENTER (NCCC)								
DA	D014	012321	NATIONAL CREDIT MGMT COLLECTIONS								
DA	D014	012400	NATIONAL CREDIT MGMT COLLECTIONS								
DA	D014	001210	NATIONAL CREDIT MGMT COLLECTIONS								
DA	D014	002330	NATIONAL CREDIT MGMT COLLECTIONS								
DA	D014	072410	NATIONAL CREDIT MGMT COLLECTIONS								
DA	D014	012410	NATIONAL CREDIT MGMT COLLECTIONS								
DA	D016	012321	NATIONAL CENTERS SYSTEMS								
DA	D016	012400	NATIONAL CENTERS SYSTEMS								
DA	D016	072410	NATIONAL CENTERS SYSTEMS								
DA	D016	012410	NATIONAL CENTERS SYSTEMS								
DA	D017	002310	CIB - COLLECTIONS								
DA	D017	002330	CIB - COLLECTIONS								
DA	D018	012400	SPECIAL NEEDS								
DA	D018	002330	SPECIAL NEEDS								
DA	DA11	012400	NORCC								
DA	DA11	002330	NORCC								
DA	DA12	012400	CALIFORNIA OFFLINE								
DA	DA12	002330	CALIFORNIA OFFLINE								
DA	DA12	072410	CALIFORNIA OFFLINE								
DA	DA13	012400	CALIFORNIA DIRECTORY								
DA	DA13	002310	CALIFORNIA DIRECTORY								
DA	DA16	002310	PAYMENT AGENTS								
DA	D011	002330	NOCAC - PELL CITY								
DA	DC12	012321	TRANSITION - CARBONDALE IL								
DA	DC12	012400	TRANSITION - CARBONDALE IL								
DA	DC12	002330	TRANSITION - CARBONDALE IL								
DA	DC12	072410	TRANSITION - CARBONDALE IL								
DA	DF11	012321	NATIONAL COMPLAINT CENTER								
DA	DF11	012400	NATIONAL COMPLAINT CENTER								
DA	DF11	002330	NATIONAL COMPLAINT CENTER								
DA	DF11	072410	NATIONAL COMPLAINT CENTER								
DA	DG1A	002330	LONG DISTANCE FULFILLMENT								
DA	DG1B	002310	RPMS								
DA	DG1B	072310	RPMS								

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FLORIDA
Sales, Marketing and Advertising (SMA) Analysis
(SMA, Regulated, Recurring, Florida Expenses)
CONSUMER MARKETS

BUDGET CENTER ANALYSIS TICKETMARK	BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	CAM REGULATED PERCENTAGE	CAM REGULATED OVERRIDE PERCENTAGE	CAM OVERRIDE TICKETMARK	CAM ASSIGNABLE REGULATED PERCENTAGE	FLORIDA CAM REGULATED DOLLARS	SMA PERCENTAGE OF NON IT/DP SOFTWARE DOLLARS	SMA OVERRIDE PERCENTAGE	SMA OVERRIDE TICKETMARK	ASSIGNABLE SMA PERCENTAGE	ASSIGNABLE SMA DOLLARS
	D000	812321	PRESIDENT RETAIL MARKETS										
	D000	812480	PRESIDENT RETAIL MARKETS										
	D000	861218	PRESIDENT RETAIL MARKETS										
	D000	862330	PRESIDENT RETAIL MARKETS										
	D000	871110	PRESIDENT RETAIL MARKETS										
	D000	872310	PRESIDENT RETAIL MARKETS										
	D000	872610	PRESIDENT RETAIL MARKETS										
	D000	872410	PRESIDENT RETAIL MARKETS										
	D010	812480	AVP NATIONAL CENTERS										
	D010	861218	AVP NATIONAL CENTERS										
DA	D011	812480	GM POST SALE FULFILLMENT										
DA	D011	861218	GM POST SALE FULFILLMENT										
DA	D011	862330	GM POST SALE FULFILLMENT										
DA	D011	872410	GM POST SALE FULFILLMENT										
DA	D012	812480	NCCBC (NATL OFFLINE)										
DA	D012	861218	NCCBC (NATL OFFLINE)										
DA	D012	862330	NCCBC (NATL OFFLINE)										
DA	D012	872410	NCCBC (NATL OFFLINE)										
DA	D012	812410	NCCBC (NATL OFFLINE)										
DA	D013	812321	NATIONAL DIRECTORY										
DA	D013	812480	NATIONAL DIRECTORY										
DA	D013	861218	NATIONAL DIRECTORY										
DA	D013	862310	NATIONAL DIRECTORY										
DA	D013	812410	NATIONAL DIRECTORY										
DA	D014	862330	NATIONAL INBOUND CREDIT CENTER (NCC)										
DA	D014	812321	NATIONAL CREDIT MGMT COLLECTIONS										
DA	D014	812480	NATIONAL CREDIT MGMT COLLECTIONS										
DA	D014	861218	NATIONAL CREDIT MGMT COLLECTIONS										
DA	D014	862330	NATIONAL CREDIT MGMT COLLECTIONS										
DA	D014	872410	NATIONAL CREDIT MGMT COLLECTIONS										
DA	D014	812410	NATIONAL CREDIT MGMT COLLECTIONS										
DA	D016	812321	NATIONAL CENTERS SYSTEMS										
DA	D016	812480	NATIONAL CENTERS SYSTEMS										
DA	D016	872410	NATIONAL CENTERS SYSTEMS										
DA	D016	812410	NATIONAL CENTERS SYSTEMS										
DA	D017	862310	CSB COLLECTIONS										
DA	D017	862330	CSB COLLECTIONS										
DA	D018	812480	SPECIAL NEEDS										
DA	D018	862330	SPECIAL NEEDS										
DA	DA11	812480	NOREC										
DA	DA11	862330	NOREC										
DA	DA12	812480	CALIFORNIA OFFLINE										
DA	DA12	862330	CALIFORNIA OFFLINE										
DA	DA12	872410	CALIFORNIA OFFLINE										
DA	DA13	812480	CALIFORNIA DIRECTORY										
DA	DA13	862310	CALIFORNIA DIRECTORY										
DA	DA16	862310	PAYMENT AGENTS										
DA	DB11	862330	NOQAC - PELL CITY										
DA	DC12	812321	TRANSITION CARBONDALE II										
DA	DC12	812480	TRANSITION CARBONDALE II										
DA	DC12	862330	TRANSITION CARBONDALE II										
DA	DC12	872410	TRANSITION CARBONDALE II										
DA	DF11	812321	NATIONAL COMPLAINT CENTER										
DA	DF11	812480	NATIONAL COMPLAINT CENTER										
DA	DF11	862330	NATIONAL COMPLAINT CENTER										
DA	DF11	872410	NATIONAL COMPLAINT CENTER										
DA	DO1A	862330	LONG DISTANCE FULFILLMENT										
DA	DO1B	862310	RPMs										
DA	DO1B	872310	RPMs										

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FLORIDA
Sales, Marketing and Advertising (S/M/A) Analysts
(S/M/A, Regulated, Recurring, Florida Expenses)
CONSUMER MARKETS

BUDGET CENTER ANALYSIS TICKMARK	BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	NON-RECURRING PERCENTAGE	NON-RECURRING PERCENTAGE TICKMARK	S/M/A REGULATED FL RECURRING DOLLARS	LONG RUN INCREMENTAL COST ADJUSTMENT	LONG RUN INCREMENTAL COST ADJ TICKMARK	ADJUSTED S/M/A REG FL DOLLARS
	D000	012321	PRESIDENT RETAIL MARKETS						
	D000	012400	PRESIDENT RETAIL MARKETS						
	D000	001218	PRESIDENT RETAIL MARKETS						
	D000	002330	PRESIDENT RETAIL MARKETS						
	D000	071110	PRESIDENT RETAIL MARKETS						
	D000	072310	PRESIDENT RETAIL MARKETS						
	D000	072010	PRESIDENT RETAIL MARKETS						
	D000	072410	PRESIDENT RETAIL MARKETS						
	D010	012400	AVP NATIONAL CENTERS						
	D010	001218	AVP NATIONAL CENTERS						
DA	D011	012400	QM - POST SALE FULFILLMENT						
DA	D011	001218	QM - POST SALE FULFILLMENT						
DA	D011	002330	QM - POST SALE FULFILLMENT						
DA	D011	012410	QM - POST SALE FULFILLMENT						
DA	D012	012400	NCCBC (NATL OFFLINE)						
DA	D012	001218	NCCBC (NATL OFFLINE)						
DA	D012	002330	NCCBC (NATL OFFLINE)						
DA	D012	072410	NCCBC (NATL OFFLINE)						
DA	D012	012410	NCCBC (NATL OFFLINE)						
DA	D013	012321	NATIONAL DIRECTORY						
DA	D013	012400	NATIONAL DIRECTORY						
DA	D013	001218	NATIONAL DIRECTORY						
DA	D013	002210	NATIONAL DIRECTORY						
DA	D013	012410	NATIONAL DIRECTORY						
DA	DA14	002330	NATIONAL INBOUND CREDIT CENTER (NICC)						
DA	D014	012321	NATIONAL CREDIT MGMT - COLLECTIONS						
DA	D014	012400	NATIONAL CREDIT MGMT - COLLECTIONS						
DA	D014	001218	NATIONAL CREDIT MGMT - COLLECTIONS						
DA	D014	002330	NATIONAL CREDIT MGMT - COLLECTIONS						
DA	D014	072410	NATIONAL CREDIT MGMT - COLLECTIONS						
DA	D014	012410	NATIONAL CREDIT MGMT - COLLECTIONS						
DA	D016	012321	NATIONAL CENTERS SYSTEMS						
DA	D016	012400	NATIONAL CENTERS SYSTEMS						
DA	D016	072410	NATIONAL CENTERS SYSTEMS						
DA	D016	012410	NATIONAL CENTERS SYSTEMS						
DA	D017	002310	CIB - COLLECTIONS						
DA	D017	002330	CIB - COLLECTIONS						
DA	D018	012400	SPECIAL NEEDS						
DA	D018	002330	SPECIAL NEEDS						
DA	DA11	012400	NOREC						
DA	DA11	002330	NOREC						
DA	DA12	012400	CALIFORNIA OFFLINE						
DA	DA12	002330	CALIFORNIA OFFLINE						
DA	DA12	072410	CALIFORNIA OFFLINE						
DA	DA13	012400	CALIFORNIA DIRECTORY						
DA	DA13	002210	CALIFORNIA DIRECTORY						
DA	DA16	002310	PAYMENT AGENTS						
DA	D011	002330	NCCBC - PELL CITY						
DA	DC12	012321	TRANSITION - CARBONDALE IL						
DA	DC12	012400	TRANSITION - CARBONDALE IL						
DA	DC12	002330	TRANSITION - CARBONDALE IL						
DA	DC12	072410	TRANSITION - CARBONDALE IL						
DA	DF11	012321	NATIONAL COMPLAINT CENTER						
DA	DF11	012400	NATIONAL COMPLAINT CENTER						
DA	DF11	002330	NATIONAL COMPLAINT CENTER						
DA	DF11	072410	NATIONAL COMPLAINT CENTER						
DA	DG1A	002330	LONG DISTANCE FULFILLMENT						
DA	DG1B	002310	RPMIS						
DA	DG1B	072310	RPMIS						

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Sales, Marketing and Advertising (SMA) Analysts
(SMA, Regulated, Recurring, Florida Expenses)
CONSUMER MARKETS

BUDGET CENTER ANAL YRS TICKMARK	BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	ANNUAL APPROVED VIEW DOLLARS	NON INT TEL/ DATA PROG/ SOFTWARE DOLLARS	SMA TOTAL DOLLARS	FLORIDA JURISDICTION DISTRIBUTION PERCENTAGE	FLORIDA JURISDICTION OVERRIDE PERCENTAGE	FLORIDA JURISDICTION OVERRIDE TICKMARK	FLORIDA JURISDICTION PERCENTAGE	FLORIDA DOLLARS
DB	DO18	812480	DIR DIRECT MARKETING								
DB	DO18	881218	DIR DIRECT MARKETING								
DB	DC18	812480	DIRECT MARKETING								
DB	DC18	881218	DIRECT MARKETING								
DB	DC18	872410	DIRECT MARKETING								
DB	DC18	812410	DIRECT MARKETING								
	DO18	882330	LONG DISTANCE TELEMARKETING								
DC	DO20	812321	AVP CUSTOMER CONTACT								
DC	DO20	812480	AVP CUSTOMER CONTACT								
DC	DO20	881110	AVP CUSTOMER CONTACT								
DC	DO20	881218	AVP CUSTOMER CONTACT								
DC	DO20	882310	AVP CUSTOMER CONTACT								
DC	DO20	882330	AVP CUSTOMER CONTACT								
DC	DO20	871110	AVP CUSTOMER CONTACT								
DC	DO20	872810	AVP CUSTOMER CONTACT								
DC	DO23	812480	DIR CUST CONTACT OPNS								
DC	DO23	881218	DIR CUST CONTACT OPNS								
DC	DO23	882330	DIR CUST CONTACT OPNS								
DC	DO23	872110	DIR CUST CONTACT OPNS								
DC	DO23	872410	DIR CUST CONTACT OPNS								
DC	DO23	872810	DIR CUST CONTACT OPNS								
DC	DO2C	812321	SYSTEMS								
DC	DO2C	812411	SYSTEMS								
DC	DO2C	812480	SYSTEMS								
DC	DO2C	872410	SYSTEMS								
DC	DO2C	872810	SYSTEMS								
DC	DO2C	812321	SYSTEMS								
DC	DO2C	812410	SYSTEMS								
DC	D130	812210	QSM TAMPA/SARASOTA CCC								
DC	D130	812310	QSM TAMPA/SARASOTA CCC								
DC	D130	881110	QSM TAMPA/SARASOTA CCC								
DC	D130	882330	QSM TAMPA/SARASOTA CCC								
DC	D130	872310	QSM TAMPA/SARASOTA CCC								
DC	D130	872810	QSM TAMPA/SARASOTA CCC								
DC	D130	882342	QSM TAMPA/SARASOTA CCC								
DC	D220	812210	QSM LEWISVILLE, TX CCC								
DC	D220	812310	QSM LEWISVILLE, TX CCC								
DC	D220	881218	QSM LEWISVILLE, TX CCC								
DC	D220	882330	QSM LEWISVILLE, TX CCC								
DC	D220	872310	QSM LEWISVILLE, TX CCC								
DC	D220	872810	QSM LEWISVILLE, TX CCC								
DC	D220	882342	QSM LEWISVILLE, TX CCC								
DC	D330	812110	QSM WENTZVILLE, MO CCC								
DC	D330	812310	QSM WENTZVILLE, MO CCC								
DC	D330	881218	QSM WENTZVILLE, MO CCC								
DC	D330	882330	QSM WENTZVILLE, MO CCC								
DC	D330	872310	QSM WENTZVILLE, MO CCC								
DC	D330	872810	QSM WENTZVILLE, MO CCC								
DC	D330	882342	QSM WENTZVILLE, MO CCC								
DC	D430	812210	QSM FT WAYNE/MARION CCC								
DC	D430	812310	QSM FT WAYNE/MARION CCC								
DC	D430	812480	QSM FT WAYNE/MARION CCC								
DC	D430	881218	QSM FT WAYNE/MARION CCC								
DC	D430	882330	QSM FT WAYNE/MARION CCC								
DC	D430	872310	QSM FT WAYNE/MARION CCC								
DC	D430	872810	QSM FT WAYNE/MARION CCC								
DC	D530	812310	QSM HONOLULU, HI CCC								
DC	D530	882330	QSM HONOLULU, HI CCC								
DC	D530	872310	QSM HONOLULU, HI CCC								
DC	D530	872810	QSM HONOLULU, HI CCC								
DC	D530	881218	QSM HONOLULU, HI CCC								
DC	D530	882342	QSM HONOLULU, HI CCC								

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FLORIDA NO
Sales, Marketing and Advertising (SMA) Analysis
(SMA Registered, Recurring, Florida Expenses)
CONSUMER MARKETS

BUDGET CENTER TICKMARK	BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	CAM REGULATED PERCENTAGE	CAM REGULATED OVERRIDE PERCENTAGE	CAM OVERRIDE TICKMARK	CAM ASSIGNABLE REGULATED PERCENTAGE	FLORIDA CAM REGULATED DOLLARS	S/M/A PERCENTAGE OF NON IT/OP SOFTWARE DOLLARS	S/M/A OVERRIDE PERCENTAGE	S/M/A OVERRIDE TICKMARK	ASSIGNABLE S/M/A PERCENTAGE	ASSIGNABLE S/M/A DOLLARS
DB	DD16	012400	DIR DIRECT MARKETING										
DB	DD16	001210	DIR DIRECT MARKETING										
DB	DC16	012400	DIRECT MARKETING										
DB	DC16	001210	DIRECT MARKETING										
DB	DC16	072410	DIRECT MARKETING										
DB	DC16	012410	DIRECT MARKETING										
	DD16	002330	LONG DISTANCE TELEMARKETING										
DC	DD00	012321	AVP CUSTOMER CONTACT										
DC	DD00	012400	AVP CUSTOMER CONTACT										
DC	DD00	001110	AVP CUSTOMER CONTACT										
DC	DD00	001210	AVP CUSTOMER CONTACT										
DC	DD00	002310	AVP CUSTOMER CONTACT										
DC	DD00	002330	AVP CUSTOMER CONTACT										
DC	DD00	071110	AVP CUSTOMER CONTACT										
DC	DD00	072010	AVP CUSTOMER CONTACT										
DC	DD03	012400	DIR CUST CONTACT OPNS										
DC	DD03	001210	DIR CUST CONTACT OPNS										
DC	DD03	002330	DIR CUST CONTACT OPNS										
DC	DD03	072110	DIR CUST CONTACT OPNS										
DC	DD03	072410	DIR CUST CONTACT OPNS										
DC	DD03	072010	DIR CUST CONTACT OPNS										
DC	DD0C	012321	SYSTEMS										
DC	DD0C	012411	SYSTEMS										
DC	DD0C	012400	SYSTEMS										
DC	DD0C	072410	SYSTEMS										
DC	DD0C	072010	SYSTEMS										
DC	DD0C	012321	SYSTEMS										
DC	DD0C	012410	SYSTEMS										
DC	D120	012210	QSM TAMPA/SARASOTA CCC										
DC	D120	012310	QSM TAMPA/SARASOTA CCC										
DC	D120	001110	QSM TAMPA/SARASOTA CCC										
DC	D120	002330	QSM TAMPA/SARASOTA CCC										
DC	D120	072310	QSM TAMPA/SARASOTA CCC										
DC	D120	072010	QSM TAMPA/SARASOTA CCC										
DC	D120	002342	QSM TAMPA/SARASOTA CCC										
DC	D220	012210	QSM LEWISVILLE TX CCC										
DC	D220	012310	QSM LEWISVILLE TX CCC										
DC	D220	001210	QSM LEWISVILLE TX CCC										
DC	D220	002330	QSM LEWISVILLE TX CCC										
DC	D220	072310	QSM LEWISVILLE TX CCC										
DC	D220	072010	QSM LEWISVILLE TX CCC										
DC	D220	002342	QSM LEWISVILLE TX CCC										
DC	D320	012110	QSM WENTZVILLE MO CCC										
DC	D320	012310	QSM WENTZVILLE MO CCC										
DC	D320	001210	QSM WENTZVILLE MO CCC										
DC	D320	002330	QSM WENTZVILLE MO CCC										
DC	D320	072310	QSM WENTZVILLE MO CCC										
DC	D320	072010	QSM WENTZVILLE MO CCC										
DC	D320	012340	QSM WENTZVILLE MO CCC										
DC	D420	012210	QSM FT WAYNE/MARION CCC										
DC	D420	012310	QSM FT WAYNE/MARION CCC										
DC	D420	012400	QSM FT WAYNE/MARION CCC										
DC	D420	001210	QSM FT WAYNE/MARION CCC										
DC	D420	002330	QSM FT WAYNE/MARION CCC										
DC	D420	072310	QSM FT WAYNE/MARION CCC										
DC	D420	072010	QSM FT WAYNE/MARION CCC										
DC	D020	012310	QSM HONOLULU HI CCC										
DC	D020	002330	QSM HONOLULU HI CCC										
DC	D020	072310	QSM HONOLULU HI CCC										
DC	D020	072010	QSM HONOLULU HI CCC										
DC	D020	001210	QSM HONOLULU HI CCC										
DC	D020	002342	QSM HONOLULU HI CCC										

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FLORIDA LONG
Sales Marketing and Advertising (SMA) Analysis
(SMA, Regulated, Recurring, Florida Expenses)
CONSUMER MARKETS

BUDGET CENTER ANALYSIS TICKETMARK	BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	NON-RECURRING PERCENTAGE	NON-RECURRING PERCENTAGE TICKETMARK	SMA REGULATED FL RECURRING DOLLARS	LONG RUN INCREMENTAL COST ADJUSTMENT	LONG RUN INCREMENTAL COST ADJ TICKETMARK	ADJUSTED SMA REG FL DOLLARS
DB	DD18	012480	DIR DIRECT MARKETING						
DB	DD18	001210	DIR DIRECT MARKETING						
DB	DC18	012480	DIR CT MARKETING						
DB	DC18	001210	DIR CT MARKETING						
DB	DC18	072410	DIR CT MARKETING						
DB	DC18	012410	DIR CT MARKETING						
	DD18	002330	LONG DISTANCE TELEMARKETING						
DC	DD00	012321	AVP CUSTOMER CONTACT						
DC	DD00	012480	AVP CUSTOMER CONTACT						
DC	DD00	001110	AVP CUSTOMER CONTACT						
DC	DD00	001210	AVP CUSTOMER CONTACT						
DC	DD00	002310	AVP CUSTOMER CONTACT						
DC	DD00	002330	AVP CUSTOMER CONTACT						
DC	DD00	071110	AVP CUSTOMER CONTACT						
DC	DD00	072010	AVP CUSTOMER CONTACT						
DC	DD03	012480	DIR CUST CONTACT OPNS						
DC	DD03	001210	DIR CUST CONTACT OPNS						
DC	DD03	002330	DIR CUST CONTACT OPNS						
DC	DD03	072110	DIR CUST CONTACT OPNS						
DC	DD03	072410	DIR CUST CONTACT OPNS						
DC	DD03	072010	DIR CUST CONTACT OPNS						
DC	DD0C	012321	SYSTEMS						
DC	DD0C	012411	SYSTEMS						
DC	DD0C	012480	SYSTEMS						
DC	DD0C	072410	SYSTEMS						
DC	DD0C	072010	SYSTEMS						
DC	DD0C	012321	SYSTEMS						
DC	DD0C	012410	SYSTEMS						
DC	D120	012210	QSM TAMPA/SARASOTA CCC						
DC	D120	012310	QSM TAMPA/SARASOTA CCC						
DC	D120	001110	QSM TAMPA/SARASOTA CCC						
DC	D120	002330	QSM TAMPA/SARASOTA CCC						
DC	D120	072310	QSM TAMPA/SARASOTA CCC						
DC	D120	072010	QSM TAMPA/SARASOTA CCC						
DC	D120	002342	QSM TAMPA/SARASOTA CCC						
DC	D220	012210	QSM LEWISVILLE TX CCC						
DC	D220	012310	QSM LEWISVILLE TX CCC						
DC	D220	001210	QSM LEWISVILLE TX CCC						
DC	D220	002330	QSM LEWISVILLE TX CCC						
DC	D220	072310	QSM LEWISVILLE TX CCC						
DC	D220	072010	QSM LEWISVILLE TX CCC						
DC	D220	737010	QSM LEWISVILLE TX CCC						
DC	D220	002342	QSM LEWISVILLE TX CCC						
DC	D320	012110	QSM WENTZVILLE MO CCC						
DC	D320	012310	QSM WENTZVILLE MO CCC						
DC	D320	001210	QSM WENTZVILLE MO CCC						
DC	D320	002330	QSM WENTZVILLE MO CCC						
DC	D320	072310	QSM WENTZVILLE MO CCC						
DC	D320	072010	QSM WENTZVILLE MO CCC						
DC	D320	012340	QSM WENTZVILLE MO CCC						
DC	D420	012210	QSM FT WAYNE/MARION CCC						
DC	D420	012310	QSM FT WAYNE/MARION CCC						
DC	D420	012480	QSM FT WAYNE/MARION CCC						
DC	D420	001210	QSM FT WAYNE/MARION CCC						
DC	D420	002330	QSM FT WAYNE/MARION CCC						
DC	D420	072310	QSM FT WAYNE/MARION CCC						
DC	D420	072010	QSM FT WAYNE/MARION CCC						
DC	D520	012110	QSM HONOLULU HI CCC						
DC	D520	002330	QSM HONOLULU HI CCC						
DC	D520	072310	QSM HONOLULU HI CCC						
DC	D520	072010	QSM HONOLULU HI CCC						
DC	D520	001210	QSM HONOLULU HI CCC						
DC	D520	002342	QSM HONOLULU HI CCC						

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FLORIDA - RAO
Sales, Marketing and Advertising (SMA) Analysis
(SMA, Regulated, Recurring, Florida Expenses)
CONSUMER MARKETS

BUDGET CENTER ANALYSIS TICKMARK	BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	ANNUAL APPROVED VIEW DOLLARS	NON INT TEL/ DATA PROC/ SOFTWARE DOLLARS	SMA TOTAL DOLLARS	FLORIDA JURISDICTION DISTRIBUTION PERCENTAGE	FLORIDA JURISDICTION OVERRIDE PERCENTAGE	FLORIDA JURISDICTION OVERRIDE TICKMARK	FLORIDA JURISDICTION PERCENTAGE	FLORIDA DOLLARS
DC	0621	812310	HAWAII OFFLINE/COLLECTIONS								
DC	0621	812480	HAWAII OFFLINE/COLLECTIONS								
DC	0621	062330	HAWAII OFFLINE/COLLECTIONS								
DC	0621	072310	HAWAII OFFLINE/COLLECTIONS								
DC	0621	072810	HAWAII OFFLINE/COLLECTIONS								
DC	0621	737010	HAWAII OFFLINE/COLLECTIONS								
DC	0621	062342	HAWAII OFFLINE/COLLECTIONS								
DC	0620	012110	QSM - EVERETT, WA CCC								
DC	0620	012310	QSM - EVERETT, WA CCC								
DC	0620	062330	QSM - EVERETT, WA CCC								
DC	0620	072310	QSM - EVERETT, WA CCC								
DC	0620	072810	QSM - EVERETT, WA CCC								
DC	0720	012110	QSM - VICTORVILLE, CA CCC								
DC	0720	012210	QSM - VICTORVILLE, CA CCC								
DC	0720	012310	QSM - VICTORVILLE, CA CCC								
DC	0720	012480	QSM - VICTORVILLE, CA CCC								
DC	0720	0623121	QSM - VICTORVILLE, CA CCC								
DC	0720	062310	QSM - VICTORVILLE, CA CCC								
DC	0720	062310	QSM - VICTORVILLE, CA CCC								
DC	0720	061218	QSM - VICTORVILLE, CA CCC								
DC	0720	062330	QSM - VICTORVILLE, CA CCC								
DC	0720	072310	QSM - VICTORVILLE, CA CCC								
DC	0720	072810	QSM - VICTORVILLE, CA CCC								
DC	0720	062342	QSM - VICTORVILLE, CA CCC								
DC	0620	012110	QSM - OXNARD, CA CCC								
DC	0620	012310	QSM - OXNARD, CA CCC								
DC	0620	012480	QSM - OXNARD, CA CCC								
DC	0620	062340	QSM - OXNARD, CA CCC								
DC	0620	061218	QSM - OXNARD, CA CCC								
DC	0620	062330	QSM - OXNARD, CA CCC								
DC	0620	072310	QSM - OXNARD, CA CCC								
DC	0620	072810	QSM - OXNARD, CA CCC								
DC	0620	012340	QSM - OXNARD, CA CCC								
DC	0620	012110	NMTC								
DC	0620	012210	NMTC								
DC	0620	012310	NMTC								
DC	0620	012480	NMTC								
DC	0620	062330	NMTC								
DC	0620	072210	NMTC								
DC	0620	072310	NMTC								
DC	0620	072810	NMTC								
DC	0621	062330	NMTC STAFF SUPPORT								
DC	0622	062330	NMTC OFFLINE								
DC	0622	072310	NMTC OFFLINE								
DC	0622	072810	NMTC OFFLINE								
	D063	072810	PUB COM STAFF COIN								
	D063	036022	PUB COM STAFF COIN								
DD	DE66	036110	EAST PUBCOM ERS BILLING								
DD	DE66	036022	EAST PUBCOM ERS BILLING								
DD	DE66	012480	PUBCOM COIN CENTER COSTS								
DD	DE66	061218	PUBCOM COIN CENTER COSTS								
DD	DE66	062310	PUBCOM COIN CENTER COSTS								
DD	DE66	062330	PUBCOM COIN CENTER COSTS								
DD	DE66	072410	PUBCOM COIN CENTER COSTS								
DD	DE66	036110	PUBCOM EAST EQUIPMENT AND ADMIN								
DD	DE66	061218	PUBCOM EAST EQUIPMENT AND ADMIN								
DD	DE66	062324	PUBCOM EAST EQUIPMENT AND ADMIN								
DD	DE66	072810	PUBCOM EAST EQUIPMENT AND ADMIN								
DD	DW68	036110	NW EQUIP CENTER								
DD	DW68	062330	NW EQUIP CENTER								
DD	DW68	036022	NW EQUIP CENTER								

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FLORIDA KING
Sales, Marketing and Advertising (SMA) Analysis
(SMA, Regulated, Recurring Florida Expenses)
CONSUMER MARKETS

BUDGET CENTER ANAL YR88	BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	CAM REGULATED PERCENTAGE	CAM REGULATED OVERRIDE PERCENTAGE	CAM OVERRIDE TICKMARK	CAM ASSIGNABLE REGULATED PERCENTAGE	FLORIDA CAM REGULATED DOLLARS	SMA PERCENTAGE OF NON IT/DP SOFTWARE DOLLARS	SMA OVERRIDE PERCENTAGE	SMA OVERRIDE TICKMARK	ASSIGNABLE SMA PERCENTAGE	ASSIGNABLE SMA DOLLARS
DC	0621	012310	HAWAII OFFLINE/COLLECTIONS										
DC	0621	012400	HAWAII OFFLINE/COLLECTIONS										
DC	0621	062330	HAWAII OFFLINE/COLLECTIONS										
DC	0621	072310	HAWAII OFFLINE/COLLECTIONS										
DC	0621	072610	HAWAII OFFLINE/COLLECTIONS										
DC	0621	732010	HAWAII OFFLINE/COLLECTIONS										
DC	0621	062342	HAWAII OFFLINE/COLLECTIONS										
DC	0620	012110	QSM - EVERETT, WA COC										
DC	0620	012310	QSM - EVERETT, WA COC										
DC	0620	062330	QSM - EVERETT, WA COC										
DC	0620	072310	QSM - EVERETT, WA COC										
DC	0620	072610	QSM - EVERETT, WA COC										
DC	0720	012110	QSM - VICTORVILLE, CA COC										
DC	0720	012210	QSM - VICTORVILLE, CA COC										
DC	0720	012310	QSM - VICTORVILLE, CA COC										
DC	0720	012400	QSM - VICTORVILLE, CA COC										
DC	0720	023121	QSM - VICTORVILLE, CA COC										
DC	0720	063210	QSM - VICTORVILLE, CA COC										
DC	0720	063310	QSM - VICTORVILLE, CA COC										
DC	0720	061210	QSM - VICTORVILLE, CA COC										
DC	0720	062330	QSM - VICTORVILLE, CA COC										
DC	0720	072310	QSM - VICTORVILLE, CA COC										
DC	0720	072610	QSM - VICTORVILLE, CA COC										
DC	0720	062342	QSM - VICTORVILLE, CA COC										
DC	0620	012110	QSM - OXNARD, CA COC										
DC	0620	012310	QSM - OXNARD, CA COC										
DC	0620	012400	QSM - OXNARD, CA COC										
DC	0620	063400	QSM - OXNARD, CA COC										
DC	0620	061210	QSM - OXNARD, CA COC										
DC	0620	062330	QSM - OXNARD, CA COC										
DC	0620	072310	QSM - OXNARD, CA COC										
DC	0620	072610	QSM - OXNARD, CA COC										
DC	0620	012340	QSM - OXNARD, CA COC										
DC	0620	012110	NMTC										
DC	0620	012210	NMTC										
DC	0620	012310	NMTC										
DC	0620	012400	NMTC										
DC	0620	062330	NMTC										
DC	0620	072210	NMTC										
DC	0620	072310	NMTC										
DC	0620	072610	NMTC										
DC	0621	062330	NMTC STAFF SUPPORT										
DC	0622	062330	NMTC OFFLINE										
DC	0622	072310	NMTC OFFLINE										
DC	0622	072610	NMTC OFFLINE										
DO63		072610	PUB COM STAFF - COIN										
DO63		038022	PUB COM STAFF - COIN										
DO	DE66	036110	EAST PUBCOM - ERS BILLINGS										
DO	DE66	036022	EAST PUBCOM - ERS BILLINGS										
DO	DECC	012400	PUBCOM COIN CENTER COSTS										
DO	DECC	061210	PUBCOM COIN CENTER COSTS										
DO	DECC	062310	PUBCOM COIN CENTER COSTS										
DO	DECC	062330	PUBCOM COIN CENTER COSTS										
DO	DECC	072610	PUBCOM COIN CENTER COSTS										
DO	DEMM	036110	PUBCOM EAST EQUIPMENT AND ADMIN										
DO	DEMM	061210	PUBCOM EAST EQUIPMENT AND ADMIN										
DO	DEMM	062324	PUBCOM EAST EQUIPMENT AND ADMIN										
DO	DEMM	072610	PUBCOM EAST EQUIPMENT AND ADMIN										
DO	DW66	036110	NW EQUIP CENTER										
DO	DW66	062330	NW EQUIP CENTER										
DO	DW66	038022	NW EQUIP CENTER										

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FLORIDA **ILINOIS**
Sales, Marketing and (Using B/W/A) Analysis
(B/W/A, Regulated, Recurring, Florida Expenses)
CONSUMER MARKETS

BUDGET CENTER ANALYSIS TICKMARK	BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	NON- RECURRING PERCENTAGE	NON- RECURRING PERCENTAGE TICKMARK	S/M/A REGULATED FL RECURRING DOLLARS	LONG RUN INCREMENTAL COST ADJUSTMENT	LONG RUN INCREMENTAL COST ADJ TICKMARK	ADJUSTED S/M/A REG FL DOLLARS
DC	0621	012310	HAWAII OFFLINE COLLECTIONS						
DC	0621	012400	HAWAII OFFLINE COLLECTIONS						
DC	0621	062330	HAWAII OFFLINE COLLECTIONS						
DC	0621	072310	HAWAII OFFLINE COLLECTIONS						
DC	0621	072610	HAWAII OFFLINE COLLECTIONS						
DC	0621	737010	HAWAII OFFLINE COLLECTIONS						
DC	0631	062342	HAWAII OFFLINE COLLECTIONS						
DC	0630	012110	QBM - EVERETT, WA OCC						
DC	0630	012310	QBM - EVERETT, WA OCC						
DC	0630	062330	QBM - EVERETT, WA OCC						
DC	0630	072310	QBM - EVERETT, WA OCC						
DC	0630	072610	QBM - EVERETT, WA OCC						
DC	0730	012110	QBM - VICTORVILLE, CA OCC						
DC	0730	012310	QBM - VICTORVILLE, CA OCC						
DC	0730	012310	QBM - VICTORVILLE, CA OCC						
DC	0730	012400	QBM - VICTORVILLE, CA OCC						
DC	0730	023121	QBM - VICTORVILLE, CA OCC						
DC	0730	063310	QBM - VICTORVILLE, CA OCC						
DC	0730	063310	QBM - VICTORVILLE, CA OCC						
DC	0730	063330	QBM - VICTORVILLE, CA OCC						
DC	0730	072310	QBM - VICTORVILLE, CA OCC						
DC	0730	072610	QBM - VICTORVILLE, CA OCC						
DC	0730	063342	QBM - VICTORVILLE, CA OCC						
DC	0620	012110	QBM - Oxnard, CA OCC						
DC	0620	012310	QBM - Oxnard, CA OCC						
DC	0620	012400	QBM - Oxnard, CA OCC						
DC	0620	063400	QBM - Oxnard, CA OCC						
DC	0620	061210	QBM - Oxnard, CA OCC						
DC	0620	062330	QBM - Oxnard, CA OCC						
DC	0620	072310	QBM - Oxnard, CA OCC						
DC	0620	072610	QBM - Oxnard, CA OCC						
DC	0620	012340	QBM - Oxnard, CA OCC						
DC	0620	012110	NMTC						
DC	0620	012310	NMTC						
DC	0620	012400	NMTC						
DC	0620	062330	NMTC						
DC	0620	072310	NMTC						
DC	0620	072610	NMTC						
DC	0621	062330	NMTC STAFF SUPPORT						
DC	0622	062330	NMTC OFFLINE						
DC	0622	072310	NMTC OFFLINE						
DC	0622	072610	NMTC OFFLINE						
REDACTED									
	D053	072610	PUB COM STAFF COIN						
	D053	036022	PUB COM STAFF COIN						
DD	DE50	036110	EAST PUBCOM - ERS BILLINGS						
DD	DE50	036022	EAST PUBCOM - ERS BILLINGS						
DD	DECC	012400	PUBCOM COIN CENTER COSTS						
DD	DECC	061210	PUBCOM COIN CENTER COSTS						
DD	DECC	062310	PUBCOM COIN CENTER COSTS						
DD	DECC	062330	PUBCOM COIN CENTER COSTS						
DD	DECC	072410	PUBCOM COIN CENTER COSTS						
DD	DEMA	036110	PUBCOM EAST EQUIPMENT AND ADMIN						
DD	DEMA	061210	PUBCOM EAST EQUIPMENT AND ADMIN						
DD	DEMA	062324	PUBCOM EAST EQUIPMENT AND ADMIN						
DD	DEMA	072610	PUBCOM EAST EQUIPMENT AND ADMIN						
DD	DW50	036110	NW EQUIP CENTER						
DD	DW50	062330	NW EQUIP CENTER						
DD	DW50	036022	NW EQUIP CENTER						

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FLORIDA KING
Sales, Marketing and Advertising (S/M/A) Analysis
(S/M/A, Regulated, Recurring Florida Expenses)
CONSUMER MARKETS

BUDGET CENTER ANALYSIS TICKMARK	BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	ANNUAL APPROVED VIEW DOLLARS	NON INT TEL/ DATA PROG/ SOFTWARE DOLLARS	S/M/A TOTAL DOLLARS	FLORIDA JURISDICTION DISTRIBUTION PERCENTAGE	FLORIDA JURISDICTION OVERRIDE PERCENTAGE	FLORIDA JURISDICTION OVERRIDE TICKMARK	FLORIDA JURISDICTION PERCENTAGE	FLORIDA DOLLARS
DD	DWCC	012480	WEST AREA COIN CENTERS								
DD	DWCC	001210	WEST AREA COIN CENTERS								
DD	DWCC	002310	WEST AREA COIN CENTERS								
DD	DWCC	002330	WEST AREA COIN CENTERS								
DD	DWCC	072010	WEST AREA COIN CENTERS								
DD	DWWM	030110	PUBCOM WEST- EQUIPMENT AND ADMIN								
DD	DWWM	001210	PUBCOM WEST- EQUIPMENT AND ADMIN								
DD	DWWM	002324	PUBCOM WEST- EQUIPMENT AND ADMIN								
DD	DWWM	072010	PUBCOM WEST- EQUIPMENT AND ADMIN								
DE	DL00	001210	PUBLIC COMMUNICATIONS- LOCAL MARKETS								
DE	DL00	072010	PUBLIC COMMUNICATIONS- LOCAL MARKETS								
DE	DL03	030110	PUBCOM-CONTRACTOR ADMINISTRATION								
DE	DL03	001210	PUBCOM-CONTRACTOR ADMINISTRATION								
DE	DL03	072010	PUBCOM-CONTRACTOR ADMINISTRATION								
DE	DL03	001210	PUBCOM- EAST LOCAL MKTS								
DE	DL03	072010	PUBCOM- EAST LOCAL MKTS								
DE	DL0C	030110	PUBCOM EASTERN CALIFORNIA LOCAL MKTS								
DE	DL0C	001210	PUBCOM EASTERN CALIFORNIA LOCAL MKTS								
DE	DL0C	072010	PUBCOM EASTERN CALIFORNIA LOCAL MKTS								
DE	DL0M	002324	COIN COMMISSIONS- EAST LOCAL MARKETS								
DE	DL0M	002330	COIN COMMISSIONS- EAST LOCAL MARKETS								
DE	DLFL	030110	PUBCOM FLORIDA REG LOCAL MKT								
DE	DLFL	001210	PUBCOM FLORIDA REG LOCAL MKT								
DE	DLFL	072010	PUBCOM FLORIDA REG LOCAL MKT								
DE	DLFL	030022	PUBCOM FLORIDA REG LOCAL MKT								
DE	DLHA	030110	PUBCOM HAWAII REGION LOCAL MKTS								
DE	DLHA	001210	PUBCOM HAWAII REGION LOCAL MKTS								
DE	DLHA	072010	PUBCOM HAWAII REGION LOCAL MKTS								
DE	DLNE	030110	PUBCOM NORTHEAST REG LOCAL MKT								
DE	DLNE	001210	PUBCOM NORTHEAST REG LOCAL MKT								
DE	DLNE	072010	PUBCOM NORTHEAST REG LOCAL MKT								
DE	DLNE	030022	PUBCOM NORTHEAST REG LOCAL MKT								
DE	DLNR	030110	PUBCOM NORTH REG LOCAL MKT								
DE	DLNR	001210	PUBCOM NORTH REG LOCAL MKT								
DE	DLNR	072010	PUBCOM NORTH REG LOCAL MKT								
DE	DLNR	030022	PUBCOM NORTH REG LOCAL MKT								
DE	DLNW	030110	PUBCOM NORTHWEST REGION LOCAL MKTS								
DE	DLNW	001210	PUBCOM NORTHWEST REGION LOCAL MKTS								
DE	DLNW	072010	PUBCOM NORTHWEST REGION LOCAL MKTS								
DE	DLSC	030110	PUBCOM SOUTHERN CALIFORNIA LOCAL MKTS								
DE	DLSC	001210	PUBCOM SOUTHERN CALIFORNIA LOCAL MKTS								
DE	DLSC	072010	PUBCOM SOUTHERN CALIFORNIA LOCAL MKTS								
DE	DLSE	030110	PUBCOM SOUTH REGION LOCAL MARKETS								
DE	DLSE	001210	PUBCOM SOUTH REGION LOCAL MARKETS								
DE	DLSE	072010	PUBCOM SOUTH REGION LOCAL MARKETS								
DE	DLSE	030022	PUBCOM SOUTH REGION LOCAL MARKETS								
DE	DLBN	030110	PUBCOM CENTRAL REG LOCAL MKT								
DE	DLBN	001210	PUBCOM CENTRAL REG LOCAL MKT								
DE	DLBN	072010	PUBCOM CENTRAL REG LOCAL MKT								
DE	DLBN	030022	PUBCOM CENTRAL REG LOCAL MKT								
DE	DLW3	001210	PUBCOM WEST LOCAL MARKETS								
DE	DLW3	072010	PUBCOM WEST LOCAL MARKETS								
DE	DLWC	030110	PUBCOM WESTERN CALIFORNIA LOCAL MKTS								
DE	DLWC	001210	PUBCOM WESTERN CALIFORNIA LOCAL MKTS								
DE	DLWC	072010	PUBCOM WESTERN CALIFORNIA LOCAL MKTS								
DE	DLWM	002324	COIN COMMISSIONS- WEST AREA LOCAL MKTS								
DE	DLWM	002330	COIN COMMISSIONS- WEST AREA LOCAL MKTS								

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FLORIDA
Sales, Marketing and Advertising (S/M/A) Analysis
(S/M/A, Regulated, Recurring, Florida Expenses)
CONSUMER MARKETS

BUDGET CENTER ANAL YR TICKMARK	BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	CAM REGULATED PERCENTAGE	CAM REGULATED OVERRIDE PERCENTAGE	CAM OVERRIDE TICKMARK	CAM ASSIGNABLE REGULATED PERCENTAGE	FLORIDA CAM REGULATED DOLLARS	S/M/A PERCENTAGE OF NON IT/DP SOFTWARE DOLLARS	S/M/A OVERRIDE PERCENTAGE	S/M/A OVERRIDE TICKMARK	ASSIGNABLE S/M/A PERCENTAGE	ASSIGNABLE S/M/A DOLLARS
DD	DWOC	812480	WEST AREA COIN CENTERS										
DD	DWOC	861210	WEST AREA COIN CENTERS										
DD	DWOC	862310	WEST AREA COIN CENTERS										
DD	DWOC	862330	WEST AREA COIN CENTERS										
DD	DWOC	872610	WEST AREA COIN CENTERS										
DD	DWBM	826110	PUBCOM WEST EQUIPMENT AND ADMIN										
DD	DWBM	861210	PUBCOM WEST EQUIPMENT AND ADMIN										
DD	DWBM	862324	PUBCOM WEST EQUIPMENT AND ADMIN										
DD	DWBM	872610	PUBCOM WEST EQUIPMENT AND ADMIN										
DE	DLB	861210	PUBLIC COMMUNICATIONS LOCAL MARKETS										
DE	DLB	872610	PUBLIC COMMUNICATIONS LOCAL MARKETS										
DE	DLC3	836110	PUBCOM-CONTRACTOR ADMINISTRATION										
DE	DLC3	861210	PUBCOM-CONTRACTOR ADMINISTRATION										
DE	DLC3	872610	PUBCOM-CONTRACTOR ADMINISTRATION										
DE	DLE3	861210	PUBCOM EAST LOCAL MKTS										
DE	DLE3	872610	PUBCOM EAST LOCAL MKTS										
DE	DLEC	836110	PUBCOM EASTERN CALIFORNIA LOCAL MKTS										
DE	DLEC	861210	PUBCOM EASTERN CALIFORNIA LOCAL MKTS										
DE	DLEC	872610	PUBCOM EASTERN CALIFORNIA LOCAL MKTS										
DE	DLEM	862324	COIN COMMISSIONS EAST LOCAL MARKETS										
DE	DLEM	862330	COIN COMMISSIONS EAST LOCAL MARKETS										
DE	DLFL	836110	PUBCOM FLORIDA REG LOCAL MKT										
DE	DLFL	861210	PUBCOM FLORIDA REG LOCAL MKT										
DE	DLFL	872610	PUBCOM FLORIDA REG LOCAL MKT										
DE	DLFL	836022	PUBCOM FLORIDA REG LOCAL MKT										
DE	DLHA	836110	PUBCOM HAWAII REGION LOCAL MKTS										
DE	DLHA	861210	PUBCOM HAWAII REGION LOCAL MKTS										
DE	DLHA	872610	PUBCOM HAWAII REGION LOCAL MKTS										
DE	DLNE	836110	PUBCOM NORTHEAST REG LOCAL MKT										
DE	DLNE	861210	PUBCOM NORTHEAST REG LOCAL MKT										
DE	DLNE	872610	PUBCOM NORTHEAST REG LOCAL MKT										
DE	DLNE	836022	PUBCOM NORTHEAST REG LOCAL MKT										
DE	DLNR	836110	PUBCOM NORTH REG LOCAL MKT										
DE	DLNR	861210	PUBCOM NORTH REG LOCAL MKT										
DE	DLNR	872610	PUBCOM NORTH REG LOCAL MKT										
DE	DLNR	836022	PUBCOM NORTH REG LOCAL MKT										
DE	DLNW	836110	PUBCOM NORTHWEST REGION LOCAL MKTS										
DE	DLNW	861210	PUBCOM NORTHWEST REGION LOCAL MKTS										
DE	DLNW	872610	PUBCOM NORTHWEST REGION LOCAL MKTS										
DE	DLSC	836110	PUBCOM SOUTHERN CALIFORNIA LOCAL MKTS										
DE	DLSC	861210	PUBCOM SOUTHERN CALIFORNIA LOCAL MKTS										
DE	DLSC	872610	PUBCOM SOUTHERN CALIFORNIA LOCAL MKTS										
DE	DLSE	836110	PUBCOM SOUTH REGION LOCAL MARKETS										
DE	DLSE	861210	PUBCOM SOUTH REGION LOCAL MARKETS										
DE	DLSE	872610	PUBCOM SOUTH REGION LOCAL MARKETS										
DE	DLSE	836022	PUBCOM SOUTH REGION LOCAL MARKETS										
DE	DLBW	836110	PUBCOM CENTRAL REG LOCAL MKT										
DE	DLBW	861210	PUBCOM CENTRAL REG LOCAL MKT										
DE	DLBW	872610	PUBCOM CENTRAL REG LOCAL MKT										
DE	DLBW	836022	PUBCOM CENTRAL REG LOCAL MKT										
DE	DLW3	861210	PUBCOM WEST LOCAL MARKETS										
DE	DLW3	872610	PUBCOM WEST LOCAL MARKETS										
DE	DLWC	836110	PUBCOM WESTERN CALIFORNIA LOCAL MKTS										
DE	DLWC	861210	PUBCOM WESTERN CALIFORNIA LOCAL MKTS										
DE	DLWC	872610	PUBCOM WESTERN CALIFORNIA LOCAL MKTS										
DE	DLWM	862324	COIN COMMISSIONS WEST AREA LOCAL MKTS										
DE	DLWM	862330	COIN COMMISSIONS WEST AREA LOCAL MKTS										

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FLORIDA
Sales, Marketing and Advertising (SMA) Analysis
(SMA, Regulated, Recurring, Florida Expenses)
CONSUMER MARKETS

BUDGET CENTER ANALYSIS TICKMARK	BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	NON-RECURRING PERCENTAGE	NON-RECURRING PERCENTAGE TICKMARK	SMA REGULATED FL RECURRING DOLLARS	LONG RUN INCREMENTAL COST ADJUSTMENT	LONG RUN INCREMENTAL COST ADJ TICKMARK	ADJUSTED SMA REG FL DOLLARS
DO	DWCC	012400	WEST AREA COIN CENTERS						
DO	DWCC	001210	WEST AREA COIN CENTERS						
DO	DWCC	002310	WEST AREA COIN CENTERS						
DO	DWCC	002330	WEST AREA COIN CENTERS						
DO	DWCC	072410	WEST AREA COIN CENTERS						
DO	DWMA	030110	PUBCOM WEST EQUIPMENT AND ADMIN						
DO	DWMA	001210	PUBCOM WEST EQUIPMENT AND ADMIN						
DO	DWMA	002324	PUBCOM WEST EQUIPMENT AND ADMIN						
DO	DWMA	072010	PUBCOM WEST EQUIPMENT AND ADMIN						
DE	DL06	001210	PUBLIC COMMUNICATIONS LOCAL MARKETS						
DE	DL06	072010	PUBLIC COMMUNICATIONS LOCAL MARKETS						
DE	DL03	030110	PUBCOM CONTRACTOR ADMINISTRATION						
DE	DL03	001210	PUBCOM CONTRACTOR ADMINISTRATION						
DE	DL03	072010	PUBCOM CONTRACTOR ADMINISTRATION						
DE	DL03	001210	PUBCOM EAST LOCAL MKTS						
DE	DL03	072010	PUBCOM EAST LOCAL MKTS						
DE	DL0C	030110	PUBCOM EASTERN CALIFORNIA LOCAL MKTS						
DE	DL0C	001210	PUBCOM EASTERN CALIFORNIA LOCAL MKTS						
DE	DL0C	072010	PUBCOM EASTERN CALIFORNIA LOCAL MKTS						
DE	DL0M	002324	COIN COMMISSIONS EAST LOCAL MARKETS						
DE	DL0M	002330	COIN COMMISSIONS EAST LOCAL MARKETS						
DE	DLFL	030110	PUBCOM FLORIDA REG LOCAL MKT						
DE	DLFL	001210	PUBCOM FLORIDA REG LOCAL MKT						
DE	DLFL	072010	PUBCOM FLORIDA REG LOCAL MKT						
DE	DLFL	030022	PUBCOM FLORIDA REG LOCAL MKT						
DE	DLHA	030110	PUBCOM HAWAII REGION LOCAL MKTS						
DE	DLHA	001210	PUBCOM HAWAII REGION LOCAL MKTS						
DE	DLHA	072010	PUBCOM HAWAII REGION LOCAL MKTS						
DE	DLNE	030110	PUBCOM NORTHEAST REG LOCAL MKT						
DE	DLNE	001210	PUBCOM NORTHEAST REG LOCAL MKT						
DE	DLNE	072010	PUBCOM NORTHEAST REG LOCAL MKT						
DE	DLNE	030022	PUBCOM NORTHEAST REG LOCAL MKT						
DE	DLNR	030110	PUBCOM NORTH REG LOCAL MKT						
DE	DLNR	001210	PUBCOM NORTH REG LOCAL MKT						
DE	DLNR	072010	PUBCOM NORTH REG LOCAL MKT						
DE	DLNR	030022	PUBCOM NORTH REG LOCAL MKT						
DE	DLNW	030110	PUBCOM NORTHWEST REGION LOCAL MKTS						
DE	DLNW	001210	PUBCOM NORTHWEST REGION LOCAL MKTS						
DE	DLNW	072010	PUBCOM NORTHWEST REGION LOCAL MKTS						
DE	DLSC	030110	PUBCOM SOUTHERN CALIFORNIA LOCAL MKTS						
DE	DLSC	001210	PUBCOM SOUTHERN CALIFORNIA LOCAL MKTS						
DE	DLSC	072010	PUBCOM SOUTHERN CALIFORNIA LOCAL MKTS						
DE	DLSE	030110	PUBCOM SOUTH REGION LOCAL MARKETS						
DE	DLSE	001210	PUBCOM SOUTH REGION LOCAL MARKETS						
DE	DLSE	072010	PUBCOM SOUTH REGION LOCAL MARKETS						
DE	DLSE	030022	PUBCOM SOUTH REGION LOCAL MARKETS						
DE	DLBW	030110	PUBCOM CENTRAL REG LOCAL MKT						
DE	DLBW	001210	PUBCOM CENTRAL REG LOCAL MKT						
DE	DLBW	072010	PUBCOM CENTRAL REG LOCAL MKT						
DE	DLBW	030022	PUBCOM CENTRAL REG LOCAL MKT						
DE	DLW3	001210	PUBCOM WEST LOCAL MARKETS						
DE	DLW3	072010	PUBCOM WEST LOCAL MARKETS						
DE	DLW3	030110	PUBCOM WESTERN CALIFORNIA LOCAL MKTS						
DE	DLWC	001210	PUBCOM WESTERN CALIFORNIA LOCAL MKTS						
DE	DLWC	072010	PUBCOM WESTERN CALIFORNIA LOCAL MKTS						
DE	DLWA	002324	COIN COMMISSIONS WEST AREA LOCAL MKTS						
DE	DLWA	002330	COIN COMMISSIONS WEST AREA LOCAL MKTS						

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FLORIDA
Base Marketing and Advertising (BMA) Analysis
(BMA, Regulated, Recurring, Florida Expense)
CONSUMER MARKETS

BUDGET CENTER ANALYST TICKETMARK	BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	ANNUAL APPROVED VIEW DOLLARS	NON INT TEL DATA PROG SOFTWARE DOLLARS	BMA TOTAL DOLLARS	FLORIDA JURISDICTION DISTRIBUTION PERCENTAGE	FLORIDA JURISDICTION OVERSIC PERCENTAGE	FLORIDA JURISDICTION OVERSIC TICKMARK	FLORIDA JURISDICTION PERCENTAGE	FLORIDA DOLLARS
DF	DNCR	001210	PUBLIC COMM COMMERCIAL ACCOUNT								
DF	DNCR	072010	PUBLIC COMM COMMERCIAL ACCOUNT								
DF	DNCR	001210	PUBLIC COMM GOVT AND ED ACCT								
DF	DNCR	072010	PUBLIC COMM GOVT AND ED ACCT								
DF	DNCR	001210	PUBLIC COMMUNICATIONS INMATE SVCS								
DF	DNCR	072010	PUBLIC COMMUNICATIONS INMATE SVCS								
DF	DNF3	001210	NATIONAL PAYPHONE MGMT								
DF	DNF3	072010	NATIONAL PAYPHONE MGMT								
DF	DNPC	002324	COMMISSION COSTS: PUBCOM NATL MKTS								
DF	DNPC	002330	COMMISSION COSTS: PUBCOM NATL MKTS								
DO	DNW2	001210	WHOLESALE SERVICES: MILENNUM SALES								
DO	DNW3	001210	WHOLESALE SERVICES: SOUTH ADV/INFORMAP								
DO	DNW4	001210	ADCAP								
DNWC	002324	WHOLESALE COMM COMM NATL MKTS									
DNWC	002330	WHOLESALE COMM COMM NATL MKTS									
DNWR	001210	PUBLIC COMM WHOLESALE SERVICES									
DNWR	072010	PUBLIC COMM WHOLESALE SERVICES									
DNWR	036022	PUBLIC COMM WHOLESALE SERVICES									
DS66	012400	PUBLIC COMMUNICATIONS PLANNING AND SUPPLY									
DS66	001210	PUBLIC COMMUNICATIONS PLANNING AND SUPPLY									
DS66	072010	PUBLIC COMMUNICATIONS PLANNING AND SUPPLY									
DS66	012321	PUBLIC COMMUNICATIONS PLANNING AND SUPPLY									
DS66	012410	PUBLIC COMMUNICATIONS PLANNING AND SUPPLY									
DS66	072410	PUBLIC COMMUNICATIONS PLANNING AND SUPPLY									
DS0N	001210	PUBCOM CUST SVCS: NATL PAYPHONE MGT									
DS0P	012400	PUBCOM CUSTOMER SERVICE: IPP									
DS0P	036110	PUBCOM CUSTOMER SERVICE: IPP									
DS0P	001210	PUBCOM CUSTOMER SERVICE: IPP									
DS0P	002310	PUBCOM CUSTOMER SERVICE: IPP									
DS0P	002330	PUBCOM CUSTOMER SERVICE: IPP									
DS0R	012400	PUBCOM CUSTOMER SVCS: IPP									
DS0R	001210	PUBCOM CUSTOMER SVCS: IPP									
DS0R	002330	PUBCOM CUSTOMER SVCS: IPP									
DS0S	001210	PUBLIC COMMUNICATIONS: CUSTOMER SVCS									
DS0S	002310	PUBLIC COMMUNICATIONS: CUSTOMER SVCS									
DS0S	002330	PUBLIC COMMUNICATIONS: CUSTOMER SVCS									
DS0S	072010	PUBLIC COMMUNICATIONS: CUSTOMER SVCS									
DS0S	036022	PUBLIC COMMUNICATIONS: CUSTOMER SVCS									
DS0C	001210	SMART CARDS									
DS0C	001110	SMART CARDS									
DS1C	012400	PUBCOM TROUBLE ANALYSIS CENTER									
DS1C	036110	PUBCOM TROUBLE ANALYSIS CENTER									
DS1C	036200	PUBCOM TROUBLE ANALYSIS CENTER									

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Sales, Marketing and Advertising (SMA) Analysis
(SMA, Regulated, Recurring, Florida Expenses)
CONSUMER MARKETS

BUDGET CENTER ANALYST TICKMARK	BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	CAM REGULATED PERCENTAGE	CAM REGULATED OVERRIDE PERCENTAGE	CAM OVERRIDE TICKMARK	CAM ASSIGNABLE REGULATED PERCENTAGE	FLORIDA CAM REGULATED DOLLARS	SMA PERCENTAGE OF NON IT/DP SOFTWARE DOLLARS	SMA OVERRIDE PERCENTAGE	SMA OVERRIDE TICKMARK	ASSIGNABLE SMA PERCENTAGE	ASSIGNABLE SMA DOLLARS
DF	DNCR	001210	PUBLIC COMM COMMERCIAL ACCOUNT										
DF	DNCR	072010	PUBLIC COMM COMMERCIAL ACCOUNT										
DF	DNCR	001210	PUBLIC COMM GOVT AND ED ACCT										
DF	DNCR	072010	PUBLIC COMM GOVT AND ED ACCT										
DF	DNCR	001210	PUBLIC COMMUNICATIONS INMATE SVCS										
DF	DNCR	072010	PUBLIC COMMUNICATIONS INMATE SVCS										
DF	DNP3	001210	NATIONAL PAYPHONE MGMT										
DF	DNP3	072010	NATIONAL PAYPHONE MGMT										
DF	DNRC	002324	COMMISSION COSTS- PUBCOM NATL MKTS										
DF	DNRC	002330	COMMISSION COSTS- PUBCOM NATL MKTS										
DO	DNW2	001210	WHOLESALE SERVICES- MILLENNIUM SALES										
DO	DNW3	001210	WHOLESALE SERVICES- BOOTH ADV/INFOMAP										
DO	DNW4	001210	ADCAP										
DNWC	002324	WHOLESALE COMM COMM NATL MKTS											
DNWC	002330	WHOLESALE COMM COMM NATL MKTS											
DNWR	001210	PUBLIC COMM WHOLESALE SERVICES											
DNWR	072010	PUBLIC COMM WHOLESALE SERVICES											
DNWR	030022	PUBLIC COMM WHOLESALE SERVICES											
DBB6	012000	PUBLIC COMMUNICATIONS PLANNING AND SUPPLY											
DBB6	001210	PUBLIC COMMUNICATIONS PLANNING AND SUPPLY											
DBB6	072010	PUBLIC COMMUNICATIONS PLANNING AND SUPPLY											
DBB6	012321	PUBLIC COMMUNICATIONS PLANNING AND SUPPLY											
DBB6	012410	PUBLIC COMMUNICATIONS PLANNING AND SUPPLY											
DBB6	072010	PUBLIC COMMUNICATIONS PLANNING AND SUPPLY											
DBCH	001210	PUBCOM CUST SVCS- NATL PAYPHONE MGT											
DBCP	012000	PUBCOM CUSTOMER SERVICE -IPP											
DBCP	030110	PUBCOM CUSTOMER SERVICE -IPP											
DBCP	001210	PUBCOM CUSTOMER SERVICE -IPP											
DBCP	002310	PUBCOM CUSTOMER SERVICE -IPP											
DBCP	002330	PUBCOM CUSTOMER SERVICE -IPP											
DBCR	012000	PUBCOM CUSTOMER SVCS- IPP											
DBCR	001210	PUBCOM CUSTOMER SVCS- IPP											
DBCR	002330	PUBCOM CUSTOMER SVCS- IPP											
DSC8	001210	PUBLIC COMMUNICATIONS- CUSTOMER SVCS											
DSC8	002310	PUBLIC COMMUNICATIONS- CUSTOMER SVCS											
DSC8	002330	PUBLIC COMMUNICATIONS- CUSTOMER SVCS											
DSC8	072010	PUBLIC COMMUNICATIONS- CUSTOMER SVCS											
DSC8	030022	PUBLIC COMMUNICATIONS- CUSTOMER SVCS											
DSSC	001210	SMART CARDS											
DSSC	001110	SMART CARDS											
OSTC	012000	PUBCOM TROUBLE ANALYSIS CENTER											
OSTC	030110	PUBCOM TROUBLE ANALYSIS CENTER											
OSTC	030200	PUBCOM TROUBLE ANALYSIS CENTER											

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FLORIDA KING
Sales, Marketing and Advertising (S/M/A) Analysis
(S/M/A, Regulated, Recurring, Florida Expenses)
CONSUMER MARKETS

BUDGET CENTER ANALYSIS TICKMARK	BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	NON- RECURRING PERCENTAGE	NON- RECURRING PERCENTAGE TICKMARK	S/M/A REGULATED FL. RECURRING DOLLARS	LONG RUN INCREMENTAL COST ADJUSTMENT	LONG RUN INCREMENTAL COST ADJ TICKMARK	ADJUSTED S/M/A REG. FL. DOLLARS
DF	DNCR	001210	PUBLIC COMM COMMERCIAL ACCOUNT						
DF	DNCR	072010	PUBLIC COMM COMMERCIAL ACCOUNT						
DF	DNCR	001210	PUBLIC COMM-GOVT AND ED ACCT						
DF	DNCR	072010	PUBLIC COMM-GOVT AND ED ACCT						
DF	DNCR	001210	PUBLIC COMMUNICATIONS-PRIVATE SVCS						
DF	DNCR	072010	PUBLIC COMMUNICATIONS-PRIVATE SVCS						
DF	DNCR	001210	NATIONAL PAYPHONE MGMT						
DF	DNCR	072010	NATIONAL PAYPHONE MGMT						
DF	DNCR	002330	COMMISSION COSTS- PUBCOM NATL MKTS						
DF	DNCR	002330	COMMISSION COSTS- PUBCOM NATL MKTS						
DO	DNW2	001210	WHOLESALE SERVICES- MILLENNIUM SALES						
DO	DNW3	001210	WHOLESALE SERVICES- BOOTH ADVERTISING						
DO	DNW4	001210	ADCAP						
DNWC	002330	WHOLESALE COMM COMM NATL MKTS							
DNWC	002330	WHOLESALE COMM COMM NATL MKTS							
DNWR	001210	PUBLIC COMM WHOLESALE SERVICES							
DNWR	072010	PUBLIC COMM WHOLESALE SERVICES							
DNWR	030022	PUBLIC COMM WHOLESALE SERVICES							
DNW	012400	PUBLIC COMMUNICATIONS PLANNING AND SUPPLY							
DNW	001210	PUBLIC COMMUNICATIONS PLANNING AND SUPPLY							
DNW	072010	PUBLIC COMMUNICATIONS PLANNING AND SUPPLY							
DNW	012321	PUBLIC COMMUNICATIONS PLANNING AND SUPPLY							
DNW	012410	PUBLIC COMMUNICATIONS PLANNING AND SUPPLY							
DNW	072010	PUBLIC COMMUNICATIONS PLANNING AND SUPPLY							
DNCR	001210	PUBCOM CUST SVCS- NATL PAYPHONE MGT							
DNCR	012400	PUBCOM CUSTOMER SERVICE- IPP							
DNCR	030110	PUBCOM CUSTOMER SERVICE- IPP							
DNCR	001210	PUBCOM CUSTOMER SERVICE- IPP							
DNCR	002310	PUBCOM CUSTOMER SERVICE- IPP							
DNCR	002330	PUBCOM CUSTOMER SERVICE- IPP							
DNCR	012400	PUBCOM CUSTOMER SVCS- IPP							
DNCR	001210	PUBCOM CUSTOMER SVCS- IPP							
DNCR	002330	PUBCOM CUSTOMER SVCS- IPP							
DNCR	001210	PUBLIC COMMUNICATIONS- CUSTOMER SVCS							
DNCR	002310	PUBLIC COMMUNICATIONS- CUSTOMER SVCS							
DNCR	002330	PUBLIC COMMUNICATIONS- CUSTOMER SVCS							
DNCR	072010	PUBLIC COMMUNICATIONS- CUSTOMER SVCS							
DNCR	030022	PUBLIC COMMUNICATIONS- CUSTOMER SVCS							
DNCR	001210	SMART CARDS							
DNCR	001110	SMART CARDS							
DNCR	012400	PUBCOM TROUBLE ANALYSIS CENTER							
DNCR	030110	PUBCOM TROUBLE ANALYSIS CENTER							
DNCR	030290	PUBCOM TROUBLE ANALYSIS CENTER							

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Sales, Marketing and Advertising (S/M/A) Analysts
(S/M/A, Regulated, Recurring, Florida Expenses)
CONSUMER MARKETS

BUDGET CENTER ANALYSIS TICKETMARK	BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	ANNUAL APPROVED VIEW DOLLARS	NON INT TEL/ DATA PROC/ SOFTWARE DOLLARS	S/M/A TOTAL DOLLARS	FLORIDA JURISDICTION DISTRIBUTION PERCENTAGE	FLORIDA JURISDICTION OVERRIDE PERCENTAGE	FLORIDA JURISDICTION OVERRIDE TICKMARK	FLORIDA JURISDICTION PERCENTAGE	FLORIDA DOLLARS
DH	D064	062610	PUB COM PAGING								
DH	D064	061210	PUB COM PAGING								
DH	D064	072610	PUB COM PAGING								
DH	D064	061210	EAST WSC PAGING								
DH	DH64	061210	WEST WSC PAGING								
DH	DH64	061210	HAWAII WSC PAGING								
DH	D067	061210	WIRELESS SYSTEMS PAGING								
	D080	012321	AVP RETAIL								
	D080	012400	AVP RETAIL								
	D080	061210	AVP RETAIL								
	D080	061210	AVP RETAIL								
	D081	012321	RETAIL OPERATIONS								
	D081	012400	RETAIL OPERATIONS								
	D081	072410	RETAIL OPERATIONS								
	D081	012410	RETAIL OPERATIONS								
	D081	061210	RETAIL OPERATIONS								
	D083	012400	RETAIL SYSTEMS								
	D083	072410	RETAIL SYSTEMS								
	D083	012321	RETAIL SYSTEMS								
	D083	061210	RETAIL SYSTEMS								
DI	D08A	012400	CALIFORNIA PAYMENT CENTER								
DI	D08A	061210	CALIFORNIA PAYMENT CENTER								
DI	D08B	061210	NORTH CAROLINA PAYMENT CENTER								
DI	D08C	061210	LEAMINGTON PAYMENT CENTER								
DI	D08D	061210	CONTEL OF CA PAYMENT CENTER								
	D180	061210	DIR STORE OPNS								
	D180	061210	DIR STORE OPNS								
DJ	DAB0	012321	RSM TEXAS								
DJ	DAB0	012400	RSM TEXAS								
DJ	DAB0	061210	RSM TEXAS								
DJ	DAB0	062330	RSM TEXAS								
DJ	DAB0	072410	RSM TEXAS								
DJ	DAB0	062348	RSM TEXAS								
DJ	DABA	062330	PM BAYTOWN								
DJ	DABA	072410	PM BAYTOWN								
DJ	DABA	062348	PM BAYTOWN								
DJ	DAB8	012400	PM COLLEGE STATION								
DJ	DAB8	062330	PM COLLEGE STATION								
DJ	DAB8	072410	PM COLLEGE STATION								
DJ	DAB8	012410	PM COLLEGE STATION								
DJ	DAB8	062348	PM COLLEGE STATION								
DJ	DABC	062330	PM DENTON								
DJ	DABC	072410	PM DENTON								
DJ	DABC	062348	PM DENTON								
DJ	DABD	012400	PM GARLAND								
DJ	DABD	061210	PM GARLAND								
DJ	DABD	062330	PM GARLAND								
DJ	DABD	012410	PM GARLAND								
DJ	DABD	062348	PM GARLAND								
DJ	DABD	072410	PM GARLAND								
DJ	DABE	012400	PM IRVING								
DJ	DABE	062330	PM IRVING								
DJ	DABE	072410	PM IRVING								
DJ	DABE	062348	PM IRVING								
DJ	DABF	061210	PM PLANO								
DJ	DABF	062330	PM PLANO								
DJ	DABF	072410	PM PLANO								
DJ	DABF	012321	PM PLANO								
DJ	DABF	062348	PM PLANO								
DJ	DABJ	061210	PM SAN ANGELO								
DJ	DABJ	062330	PM SAN ANGELO								
DJ	DABJ	072410	PM SAN ANGELO								
DJ	DABJ	062348	PM SAN ANGELO								

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FLORIDA
Sales, Marketing and Advertising (SMA) Analysis
(SMA, Regulated, Recurring, Florida Expenses)
CONSUMER MARKETS

BUDGET CENTER ANALYSIS TICKSMARK	BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	CAM REGULATED PERCENTAGE	CAM REGULATED OVERRIDE PERCENTAGE	CAM OVERRIDE TICKSMARK	CAM ASSIGNABLE REGULATED PERCENTAGE	FLORIDA CAM REGULATED DOLLARS	SMA PERCENTAGE OF NON IT/OP SOFTWARE DOLLARS	SMA OVERRIDE PERCENTAGE	SMA OVERRIDE TICKSMARK	ASSIGNABLE SMA PERCENTAGE	ASSIGNABLE SMA DOLLARS
DM	DM54	002510	PUB COM PAGNO										
DM	DM54	001218	PUB COM PAGNO										
DM	DM54	072010	PUB COM PAGNO										
DM	DM54	001218	EAST WSC PAGNO										
DM	DM54	001218	WEST WSC PAGNO										
DM	DM54	001218	HAWAII WSC PAGNO										
DM	DM57	001218	WIRELESS SYSTEMS PAGNO										
	DM80	012321	AVP RETAL										
	DM80	012400	AVP RETAL										
	DM80	001218	AVP RETAL										
	DM80	001218	AVP RETAL										
	DM81	012321	RETAIL OPERATIONS										
	DM81	012400	RETAIL OPERATIONS										
	DM81	072410	RETAIL OPERATIONS										
	DM81	012410	RETAIL OPERATIONS										
	DM81	001218	RETAIL OPERATIONS										
	DM83	012400	RETAIL SYSTEMS										
	DM83	072410	RETAIL SYSTEMS										
	DM83	012321	RETAIL SYSTEMS										
	DM83	001218	RETAIL SYSTEMS										
DM	DM8A	012400	CALIFORNIA PAYMENT CENTER										
DM	DM8A	001218	CALIFORNIA PAYMENT CENTER										
DM	DM8B	001218	NORTH CAROLINA PAYMENT CENTER										
DM	DM8C	001218	LEARNING PAYMENT CENTER										
DM	DM8D	001218	CONTEL OF CA PAYMENT CENTER										
	DM80	001218	DM STORE OPNS										
	DM80	001218	DM STORE OPNS										
DJ	DM80	012321	ISM TEXAS										
DJ	DM80	012400	ISM TEXAS										
DJ	DM80	001218	ISM TEXAS										
DJ	DM80	002330	ISM TEXAS										
DJ	DM80	072410	ISM TEXAS										
DJ	DM80	002340	ISM TEXAS										
DJ	DM8A	002330	PM BAYTOWN										
DJ	DM8A	072410	PM BAYTOWN										
DJ	DM8A	002340	PM BAYTOWN										
DJ	DM8B	012400	PM COLLEGE STATION										
DJ	DM8B	002330	PM COLLEGE STATION										
DJ	DM8B	072410	PM COLLEGE STATION										
DJ	DM8B	012410	PM COLLEGE STATION										
DJ	DM8B	002340	PM COLLEGE STATION										
DJ	DM8C	002330	PM DENTON										
DJ	DM8C	072410	PM DENTON										
DJ	DM8C	002340	PM DENTON										
DJ	DM8D	012400	PM GARLAND										
DJ	DM8D	001218	PM GARLAND										
DJ	DM8D	002330	PM GARLAND										
DJ	DM8D	012410	PM GARLAND										
DJ	DM8D	002340	PM GARLAND										
DJ	DM8E	012400	PM IRVING										
DJ	DM8E	002330	PM IRVING										
DJ	DM8E	072410	PM IRVING										
DJ	DM8E	002340	PM IRVING										
DJ	DM8F	001218	PM PLANO										
DJ	DM8F	002330	PM PLANO										
DJ	DM8F	072410	PM PLANO										
DJ	DM8F	012321	PM PLANO										
DJ	DM8F	002340	PM PLANO										
DJ	DM8J	001218	PM SAN ANGELO										
DJ	DM8J	002330	PM SAN ANGELO										
DJ	DM8J	072410	PM SAN ANGELO										
DJ	DM8J	002340	PM SAN ANGELO										

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FLORIDA
Sales, Marketing and Advertising (SMA) Analysis
(SMA, Regulated, Recurring, Florida Expenses)
CONSUMER MARKETS

BUDGET CENTER ANALYSIS TICKMARK	BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	NON RECURRING PERCENTAGE	NON RECURRING PERCENTAGE TICKMARK	SMA REGULATED FL RECURRING DOLLARS	LONG RUN INCREMENTAL COST ADJUSTMENT	LONG RUN INCREMENTAL COST ADJ TICKMARK	ADJUSTED SMA REG FL DOLLARS
DH	D064	002510	PUB COM PAGINO						
DH	D064	001218	PUB COM PAGINO						
DH	D064	072810	PUB COM PAGINO						
DH	D064	001218	EAST WSC PAGINO						
DH	D064	001218	WEST WSC PAGINO						
DH	D064	001218	HAWAII WSC PAGINO						
DH	D067	001218	WIRELESS SYSTEMS PAGINO						
	D080	012321	AVP RETAIL						
	D080	012400	AVP RETAIL						
	D080	001218	AVP RETAIL						
	D080	001218	AVP RETAIL						
	D081	012321	RETAIL OPERATIONS						
	D081	012400	RETAIL OPERATIONS						
	D081	072410	RETAIL OPERATIONS						
	D081	012410	RETAIL OPERATIONS						
	D081	001218	RETAIL OPERATIONS						
	D083	012400	RETAIL SYSTEMS						
	D083	072410	RETAIL SYSTEMS						
	D083	012321	RETAIL SYSTEMS						
	D083	001218	RETAIL SYSTEMS						
DI	D08A	012400	CALIFORNIA PAYMENT CENTER						
DI	D08A	001218	CALIFORNIA PAYMENT CENTER						
DI	D08B	001218	NORTH CAROLINA PAYMENT CENTER						
DI	D08C	001218	LEARNINGTON PAYMENT CENTER						
DI	D08D	001218	CONTEL OF CA PAYMENT CENTER						
	D180	001218	DH STORE OPNS						
	D180	001218	DH STORE OPNS						
DJ	DAB0	012321	RSM TEXAS						
DJ	DAB0	012400	RSM TEXAS						
DJ	DAB0	001218	RSM TEXAS						
DJ	DAB0	002330	RSM TEXAS						
DJ	DAB0	072410	RSM TEXAS						
DJ	DAB0	002348	RSM TEXAS						
DJ	DAB4	002330	PM BAYTOWN						
DJ	DAB4	072410	PM BAYTOWN						
DJ	DAB4	002348	PM BAYTOWN						
DJ	DAB0	012400	PM COLLEGE STATION						
DJ	DAB0	002330	PM COLLEGE STATION						
DJ	DAB0	072410	PM COLLEGE STATION						
DJ	DAB0	012410	PM COLLEGE STATION						
DJ	DAB0	002348	PM COLLEGE STATION						
DJ	DABC	002330	PM DENTON						
DJ	DABC	072410	PM DENTON						
DJ	DABC	002348	PM DENTON						
DJ	DAB0	012400	PM GARLAND						
DJ	DAB0	001218	PM GARLAND						
DJ	DAB0	002330	PM GARLAND						
DJ	DAB0	012410	PM GARLAND						
DJ	DAB0	002348	PM GARLAND						
DJ	DAB0	072410	PM GARLAND						
DJ	DAB0	012400	PM IRVING						
DJ	DAB0	002330	PM IRVING						
DJ	DAB0	072410	PM IRVING						
DJ	DAB0	002348	PM IRVING						
DJ	DAB0	001218	PM PLANO						
DJ	DAB0	002330	PM PLANO						
DJ	DAB0	072410	PM PLANO						
DJ	DAB0	012321	PM PLANO						
DJ	DAB0	002348	PM PLANO						
DJ	UAB1	001218	PM SAN ANGELO						
DJ	UAB1	002330	PM SAN ANGELO						
DJ	UAB1	072410	PM SAN ANGELO						
DJ	UAB1	002348	PM SAN ANGELO						

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FLORIDA INQ
Sales, Marketing and Advertising (SMA) Analysis
(SMA, Regulated, Recurring, Florida Expenses)
CONSUMER MARKETS

BUDGET CENTER ANAL YR TICKMARK	BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION
DJ	DARK	002330	PM TEXARKANA
DJ	DARK	072410	PM TEXARKANA
DJ	DARK	002340	PM TEXARKANA
DJ	DARK	001210	PM LEWISVILLE
DJ	DARK	002330	PM LEWISVILLE
DJ	DARK	072410	PM LEWISVILLE
DJ	DARK	002340	PM LEWISVILLE
DJ	DARK	002330	PM GARLAND 2 TX
DJ	DARK	002340	PM GARLAND 2 TX
DJ	DARK	002330	PM WEBSTER
DJ	DARK	002340	PM WEBSTER
	DBRO	012400	RSM EAST (1)
	DBRO	002330	RSM EAST (1)
	DBRO	002340	RSM EAST (1)
DJ	DBRD	002330	PM ERIE PA
DJ	DBRD	002340	PM ERIE PA
DJ	DBRD	072410	PM ERIE PA
DJ	DBRE	002330	PM JOHNSTOWN PA
DJ	DBRE	002340	PM JOHNSTOWN PA
DJ	DBRE	072410	PM JOHNSTOWN PA
DJ	DBRF	012400	PM YORK PA
DJ	DBRF	002330	PM YORK PA
DJ	DBRF	002340	PM YORK PA
DJ	DBRH	002330	CSC ERIE PA
DJ	DBRH	002340	CSC ERIE PA
DJ	DBRH	002330	CSC MOUNT PLEASANT/ALMA MI
DJ	DBRH	002340	CSC MOUNT PLEASANT/ALMA MI
DJ	DBRH	012321	PM MUSKEGON MI
DJ	DBRH	002330	PM MUSKEGON MI
DJ	DBRH	002340	PM MUSKEGON MI
DJ	DBR1	002330	CSC PORTSMOUTH OH
DJ	DBR1	002340	CSC PORTSMOUTH OH
DJ	DBR3	002330	CSC TROY OH
DJ	DBR3	002340	CSC TROY OH
DJ	DBR4	002330	CSC CAMBRIDGE OH
DJ	DBR4	002340	CSC CAMBRIDGE OH
DJ	DBRA	002330	PM MEDINA OH
DJ	DBRA	002340	PM MEDINA OH
DJ	DBRB	002330	PM NEW PHILADELPHIA OH
DJ	DBRB	002340	PM NEW PHILADELPHIA OH
DJ	DBRC	002330	PM MARION OH
DJ	DBRC	002340	PM MARION OH
DJ	DBRC	072410	PM MARION OH
DJ	DBRL	002330	PM TROTWOOD OH
DJ	DBRL	002340	PM TROTWOOD OH
DJ	DBRP	002330	CSC ATHENS OH
DJ	DBRP	002340	CSC ATHENS OH
DJ	DBRW	002330	CSC DELEWARE OH
DJ	DBRW	002340	CSC DELEWARE OH
DJ	DBRW	002330	CSC NORWALK OH
DJ	DBRW	012410	CSC NORWALK OH
DJ	DBRW	002340	CSC NORWALK OH
DJ	DBRX	002330	CSC BOWLING GREEN OH
DJ	DBRX	002340	CSC BOWLING GREEN OH

ANNUAL APPROVED VIEW DOLLARS	NON INT TEL/ DATA PROC/ SOFTWARE DOLLARS	SMA TOTAL DOLLARS	FLORIDA JURISDICTION DISTRIBUTION PERCENTAGE	FLORIDA JURISDICTION OVERRIDE PERCENTAGE	FLORIDA JURISDICTION OVERRIDE TICKMARK	FLORIDA JURISDICTION PERCENTAGE	FLORIDA DOLLARS
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FLORIDA

Sales, Marketing and Advertising (S/M/A) Analysis
(S/M/A Regulated, Recurring, Florida Expenses)

CONSUMER MARKETS

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FLORIDA
Sales Marketing and Advertising (SMA) Analysis
(SMA, Regulated, Recurring, Florida Expenses)
CONSUMER MARKETS

BUDGET CENTER ANALYSIS TICKMARK	BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	NON-RECURRING PERCENTAGE	NON-RECURRING PERCENTAGE TICKMARK	SMA REGULATED FL RECURRING DOLLARS	LONG RUN INCREMENTAL COST ADJUSTMENT	LONG RUN INCREMENTAL COST ADJ TICKMARK	ADJUSTED SMA REG FL DOLLARS
DJ	DASH	002330	PM TEXARKANA						
DJ	DASH	072410	PM TEXARKANA						
DJ	DASH	002340	PM TEXARKANA						
DJ	DASH	001210	PM LEWISVILLE						
DJ	DASH	002330	PM LEWISVILLE						
DJ	DASH	072410	PM LEWISVILLE						
DJ	DASH	002340	PM LEWISVILLE						
DJ	DASH	002330	PM GARLAND 2 TX						
DJ	DASH	002340	PM GARLAND 2 TX						
DJ	DASH	002330	PM WEBSTER						
DJ	DASH	002340	PM WEBSTER						
	DBBO	012400	PM EAST (1)						
	DBBO	002330	PM EAST (1)						
	DBBO	002340	PM EAST (1)						
DJ	DBBO	002330	PM ERIE PA						
DJ	DBBO	002340	PM ERIE PA						
DJ	DBBO	072410	PM ERIE PA						
DJ	DBBE	002330	PM JOHNSTOWN PA						
DJ	DBBE	002340	PM JOHNSTOWN PA						
DJ	DBBE	072410	PM JOHNSTOWN PA						
DJ	DBBF	012400	PM YORK PA						
DJ	DBBF	002330	PM YORK PA						
DJ	DBBF	002340	PM YORK PA						
DJ	DBBN	002330	CSC ERIE PA						
DJ	DBBN	002340	CSC ERIE PA						
DJ	DBBO	002330	CSC MOUNT PLEASANT/ALMA MI						
DJ	DBBO	002340	CSC MOUNT PLEASANT/ALMA MI						
DJ	DBBH	012321	PM MUSKEGON MI						
DJ	DBBH	002330	PM MUSKEGON MI						
DJ	DBBH	002340	PM MUSKEGON MI						
DJ	DBB1	002330	CSC PORTSMOUTH OH						
DJ	DBB1	002340	CSC PORTSMOUTH OH						
DJ	DBB3	002330	CSC TROY OH						
DJ	DBB3	002340	CSC TROY OH						
DJ	DBB4	002330	CSC CAMBRIDGE OH						
DJ	DBB4	002340	CSC CAMBRIDGE OH						
DJ	DBBA	002330	PM MEDINA OH						
DJ	DBBA	002340	PM MEDINA OH						
DJ	DBBB	002330	PM NEW PHILADELPHIA OH						
DJ	DBBB	002340	PM NEW PHILADELPHIA OH						
DJ	DBBC	002330	PM MARION OH						
DJ	DBBC	002340	PM MARION OH						
DJ	DBBC	072410	PM MARION OH						
DJ	DBBL	002330	PM TROTWOOD OH						
DJ	DBBL	002340	PM TROTWOOD OH						
DJ	DBBP	002330	CSC ATHENS OH						
DJ	DBBP	002340	CSC ATHENS OH						
DJ	DBBV	002330	CSC DELEWARE OH						
DJ	DBBV	002340	CSC DELEWARE OH						
DJ	DBBW	002330	CSC NORWALK OH						
DJ	DBBW	012410	CSC NORWALK OH						
DJ	DBBW	002340	CSC NORWALK OH						
DJ	DBBA	002330	CSC BOWLING GREEN OH						
DJ	DBBA	002340	CSC BOWLING GREEN OH						

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FLO. AND
Sales, Marketing and Advertising (SMA) Analysis
(SMA, Regulated, Recurring Florida Expenses)
CONSUMER MARKETS

BUDGET CENTER ANALYSIS TICKMARK	BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION
	DCB0	012400	RSM EAST (2)
	DCB0	002330	RSM EAST (2)
	DCB0	072410	RSM EAST (2)
	DCB0	012410	RSM EAST (2)
	DCB0	002340	RSM EAST (2)

DJ	DCBA	002330	PM ELIHART, IN
DJ	DCBA	002340	PM ELIHART, IN
DJ	DCBB	012400	PM FT WAYNE, IN NORTH
DJ	DCBB	002330	PM FT WAYNE, IN NORTH
DJ	DCBB	002340	PM FT WAYNE, IN NORTH
DJ	DCBC	012400	PM FT WAYNE, IN SOUTH
DJ	DCBC	002330	PM FT WAYNE, IN SOUTH
DJ	DCBC	002340	PM FT WAYNE, IN SOUTH
DJ	DCBD	002330	PM PORTAGE, IN
DJ	DCBD	002340	PM PORTAGE, IN
DJ	DCBE	012321	PM RICHMOND, IN
DJ	DCBE	002330	PM RICHMOND, IN
DJ	DCBE	002340	PM RICHMOND, IN
DJ	DCBF	012321	PM LAFAYETTE, IN
DJ	DCBF	002330	PM LAFAYETTE, IN
DJ	DCBF	002340	PM LAFAYETTE, IN
DJ	DCBO	012321	PM TERRE HAUTE, IN
DJ	DCBO	002330	PM TERRE HAUTE, IN
DJ	DCBO	002340	PM TERRE HAUTE, IN

DJ	DCBK	002330	PM WAUSAU, WI
DJ	DCBK	002340	PM WAUSAU, WI

DJ	DCBL	002330	PM COLUMBIA, MO
DJ	DCBL	002340	PM COLUMBIA, MO

DJ	DCBM	002330	CSC BROKEN ARROW, OK
DJ	DCBM	002340	CSC BROKEN ARROW, OK

DJ	DCBN	002330	CSC KEARNEY, NE
DJ	DCBN	002340	CSC KEARNEY, NE

DJ	DCBJ	002330	PM MARION, IL
DJ	DCBJ	002340	PM MARION, IL
DJ	DCBP	012321	PM DEKALB, IL
DJ	DCBP	002330	PM DEKALB, IL
DJ	DCBP	002340	PM DEKALB, IL
DJ	DCBQ	002330	CSC BLOOMINGTON, IL
DJ	DCBQ	002340	CSC BLOOMINGTON, IL

	DDB0	002330	RSM SOUTH
	DDB0	072410	RSM SOUTH
	DDB0	012410	RSM SOUTH
	DDB0	002340	RSM SOUTH

ANNUAL APPROVED VIEW DOLLARS	NON INT TEL/ DATA PROC/ SOFTWARE DOLLARS	SMA TOTAL DOLLARS	FLORIDA JURISDICTION DISTRIBUTION PERCENTAGE	FLORIDA JURISDICTION OVERRIDE PERCENTAGE	FLORIDA JURISDICTION OVERRIDE TICKMARK	FLORIDA JURISDICTION PERCENTAGE	FLORIDA DOLLARS
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FLORIDA
Sales, Marketing and Advertising (SMA) Analysts
(SMA, Regulated, Recurring Florida Expenses)
CONSUMER MARKETS

BUDGET CENTER ANALYST TICKMARK	BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	CAM REGULATED PERCENTAGE	CAM REGULATED OVERRIDE PERCENTAGE	CAM OVERRIDE TICKMARK	CAM ASSIGNABLE REGULATED PERCENTAGE	FLORIDA CAM REGULATED DOLLARS	SMA PERCENTAGE OF NON IT/DP SOFTWARE DOLLARS	SMA OVERRIDE PERCENTAGE	SMA OVERRIDE TICKMARK	ASSIGNABLE SMA PERCENTAGE	ASSIGNABLE SMA DOLLARS
	DOB0	812400	RSM EAST (2)										
	DOB0	862330	RSM EAST (2)										
	DOB0	872410	RSM EAST (2)										
	DOB0	812410	RSM EAST (2)										
	DOB0	862348	RSM EAST (2)										
DJ	DOB0	862330	PM ELKHART IN										
DJ	DOB0	862348	PM ELKHART IN										
DJ	DOB0	812400	PM FT WAYNE IN NORTH										
DJ	DOB0	862330	PM FT WAYNE IN NORTH										
DJ	DOB0	862348	PM FT WAYNE IN NORTH										
DJ	DOB0	812400	PM FT WAYNE IN SOUTH										
DJ	DOB0	862330	PM FT WAYNE IN SOUTH										
DJ	DOB0	862348	PM FT WAYNE IN SOUTH										
DJ	DOB0	862330	PM PORTAGE IN										
DJ	DOB0	862348	PM PORTAGE IN										
DJ	DOB0	812321	PM RICHMOND IN										
DJ	DOB0	862330	PM RICHMOND IN										
DJ	DOB0	862348	PM RICHMOND IN										
DJ	DOB0	812321	PM LAFAYETTE IN										
DJ	DOB0	862330	PM LAFAYETTE IN										
DJ	DOB0	862348	PM LAFAYETTE IN										
DJ	DOB0	812321	PM TERRE HAUTE IN										
DJ	DOB0	862330	PM TERRE HAUTE IN										
DJ	DOB0	862348	PM TERRE HAUTE IN										
DJ	DOB0	862330	PM WALSAU WI										
DJ	DOB0	862348	PM WALSAU WI										
DJ	DOB0	862330	PM COLUMBIA MO										
DJ	DOB0	862348	PM COLUMBIA MO										
DJ	DOB0	862330	CSC BROKEN ARROW OK										
DJ	DOB0	862348	CSC BROKEN ARROW OK										
DJ	DOB0	862330	CSC KEARNEY NE										
DJ	DOB0	862348	CSC KEARNEY NE										
DJ	DOB0	862330	PM MARION IL										
DJ	DOB0	862348	PM MARION IL										
DJ	DOB0	812321	PM DEKALB IL										
DJ	DOB0	862330	PM DEKALB IL										
DJ	DOB0	862348	PM DEKALB IL										
DJ	DOB0	862330	CSC BLOOMINGTON IL										
DJ	DOB0	862348	CSC BLOOMINGTON IL										
DOB0	862330	RSM SOUTH											
DOB0	872410	RSM SOUTH											
DOB0	812410	RSM SOUTH											
DOB0	862348	RSM SOUTH											

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FLORIDA
Sales, Marketing and Advertising (SMA) Analysts
(SMA, Regulated, Recurring, Florida Expenses)
CONSUMER MARKETS

BUDGET CENTER ANALYST TICKMARK	BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	NON- RECURRING PERCENTAGE	NON- RECURRING PERCENTAGE TICKMARK	SMA REGULATED FL RECURRING DOLLARS	LONG RUN INCREMENTAL COST ADJUSTMENT	LONG RUN INCREMENTAL COST ADJ TICKMARK	ADJUSTED SMA REQ FL DOLLARS
	DOBO	012400	RSM EAST (2)						
	DOBO	002330	RSM EAST (2)						
	DOBO	012410	RSM EAST (2)						
	DOBO	012410	RSM EAST (2)						
	DOBO	002340	RSM EAST (2)						
DJ	DOBA	002330	PM ELKHART IN						
DJ	DOBA	002340	PM ELKHART IN						
DJ	DOBB	013400	PM FT WAYNE IN NORTH						
DJ	DOBB	002330	PM FT WAYNE IN NORTH						
DJ	DOBB	002340	PM FT WAYNE IN NORTH						
DJ	DOBC	012400	PM FT WAYNE IN SOUTH						
DJ	DOBC	002330	PM FT WAYNE IN SOUTH						
DJ	DOBC	002340	PM FT WAYNE IN SOUTH						
DJ	DOBD	002330	PM PORTAGE IN						
DJ	DOBD	002340	PM PORTAGE IN						
DJ	DOBE	012321	PM RICHMOND IN						
DJ	DOBE	002330	PM RICHMOND IN						
DJ	DOBE	002340	PM RICHMOND IN						
DJ	DOBF	012321	PM LAFAYETTE IN						
DJ	DOBF	002330	PM LAFAYETTE IN						
DJ	DOBF	002340	PM LAFAYETTE IN						
DJ	DOBG	012321	PM TERRE HAUTE IN						
DJ	DOBG	002330	PM TERRE HAUTE IN						
DJ	DOBG	002340	PM TERRE HAUTE IN						
DJ	DOBK	002330	PM WAUSAU WI						
DJ	DOBK	002340	PM WAUSAU WI						
DJ	DOBL	002330	PM COLUMBIA MO						
DJ	DOBL	002340	PM COLUMBIA MO						
DJ	DOBM	002330	CSC BROKEN ARROW OK						
DJ	DOBM	002340	CSC BROKEN ARROW OK						
DJ	DOBN	002330	CSC KEARNEY NE						
DJ	DOBN	002340	CSC KEARNEY NE						
DJ	DOBU	002330	PM MARION IL						
DJ	DOBU	002340	PM MARION IL						
DJ	DOBP	012321	PM DEKALB IL						
DJ	DOBP	002330	PM DEKALB IL						
DJ	DOBP	002340	PM DEKALB IL						
DJ	DOBQ	002330	CSC BLOOMINGTON IL						
DJ	DOBQ	002340	CSC BLOOMINGTON IL						
	DOBO	002330	RSM SOUTH						
	DOBO	012410	RSM SOUTH						
	DOBO	012410	RSM SOUTH						
	DOBO	002340	RSM SOUTH						

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FLO
Sales Marketing on
(SMA, Regular, Recurring, Florida Expenses)
CONSUMER MARKETS

BUDGET CENTER ANALYSIS PROGRAM	BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	ANNUAL APPROVED VIEW DOLLARS	NON INT TEL DATA PROG SOFTWARE DOLLARS	SMA TOTAL DOLLARS	FLORIDA JURISDICTION DISTRIBUTION PERCENTAGE	FLORIDA JURISDICTION OVERRIDE PERCENTAGE	FLORIDA JURISDICTION OVERRIDE TICKMARK	FLORIDA JURISDICTION PERCENTAGE	FLORIDA DOLLARS
DJ	DD83	002330	PM CAMPBELLVILLE KY								
DJ	DD83	002340	PM CAMPBELLVILLE KY								
DJ	DD88	012400	PM LEXINGTON 1								
DJ	DD88	002330	PM LEXINGTON 1								
DJ	DD88	012410	PM LEXINGTON 1								
DJ	DD88	002340	PM LEXINGTON 1								
DJ	DD8C	002330	PM LEXINGTON 2								
DJ	DD8C	002340	PM LEXINGTON 2								
DJ	DD8D	002330	PM ELIZABETHTOWN KY								
DJ	DD8D	002340	PM ELIZABETHTOWN KY								
DJ	DD8E	002330	PM ARLAND KY								
DJ	DD8E	002340	PM ARLAND KY								
DJ	DD8F	002330	PM SOMERSET KY								
DJ	DD8F	012410	PM SOMERSET KY								
DJ	DD8F	002340	PM SOMERSET KY								
DJ	DD8H	002330	CSC GLASGOW KY								
DJ	DD8H	002340	CSC GLASGOW KY								
DJ	DD8P	002330	CSC LONDON KY								
DJ	DD8P	002340	CSC LONDON KY								
DJ	DD82	002330	CSC ENTERPRISE AL								
DJ	DD82	002340	CSC ENTERPRISE AL								
DJ	DD8G	002330	PM DOTHAM AL								
DJ	DD8G	002340	PM DOTHAM AL								
DJ	DD8T	002330	CSC OZARK AL								
DJ	DD8T	002340	CSC OZARK AL								
DJ	DD8U	002330	CSC ANDALUSIA AL								
DJ	DD8U	002340	CSC ANDALUSIA AL								
DJ	DD81	002330	CSC GEORGETOWN SC								
DJ	DD81	002340	CSC GEORGETOWN SC								
DJ	DD8A	002330	PM MYRTLE BEACH SC								
DJ	DD8A	002340	PM MYRTLE BEACH SC								
DJ	DD8J	002330	PM SUMTER SC								
DJ	DD8J	002340	PM SUMTER SC								
DJ	DD8Z	002330	CSC LAKE CITY SC								
DJ	DD8Z	002340	CSC LAKE CITY SC								
DJ	DD8H	002330	PM DURHAM NC								
DJ	DD8H	002340	PM DURHAM NC								
DJ	DD8Q	002330	CSC MONROE NC								
DJ	DD8Q	002340	CSC MONROE NC								
DJ	DD8Y	002330	PM DURHAM NC								
DJ	DD8Y	002340	PM DURHAM NC								
DJ	DD8K	002330	PM WOODBRIDGE VA								
DJ	DD8K	002340	PM WOODBRIDGE VA								
DJ	DD8M	002330	PM HARRISONBURG VA								
DJ	DD8M	002340	PM HARRISONBURG VA								
DJ	DD8V	002330	CSC MANASSAS VA								
DJ	DD8V	002340	CSC MANASSAS VA								
DJ	DE80	012400	RSM CALIFORNIA INLAND								
DJ	DE80	002330	RSM CALIFORNIA INLAND								
DJ	DE80	012410	RSM CALIFORNIA INLAND								
DJ	DE80	012321	RSM CALIFORNIA INLAND								
DJ	DE80	012410	RSM CALIFORNIA INLAND								
DJ	DE80	002340	RSM CALIFORNIA INLAND								
DJ	DE81	002330	PM BARSTOW CA								
DJ	DE81	002340	PM BARSTOW CA								
DJ	DE82	002330	PM TAFT								
DJ	DE82	002340	PM TAFT								
DJ	DE83	002330	PM BIG BEAR CA								
DJ	DE83	002340	PM BIG BEAR CA								
DJ	DE84	002330	PM BISHOP CA								
DJ	DE84	002340	PM BISHOP CA								
DJ	DE86	002330	PM BLYTHE CA								
DJ	DE86	002340	PM BLYTHE CA								
DJ	DE88	002330	PM RIDGECREST CA								
DJ	DE88	002340	PM RIDGECREST CA								

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FLORIDA
Sales, Marketing and Advertising (SMA) Analysis
(SMA, Regulated, Recurring, Florida Expenses)
CONSUMER MARKETS

BUDGET CENTER ANALYSIS TICKMARK	BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	CAM REGULATED PERCENTAGE	CAM REGULATED OVERRIDE PERCENTAGE	CAM OVERRIDE TICKMARK	CAM ASSIGNABLE REGULATED PERCENTAGE	FLORIDA CAM REGULATED DOLLARS	SMA PERCENTAGE OF NON IT/DP SOFTWARE DOLLARS	SMA OVERRIDE PERCENTAGE	SMA OVERRIDE TICKMARK	ASSIGNABLE SMA PERCENTAGE	ASSIGNABLE SMA DOLLARS
DJ	DOB3	002330	PM CAMPBELLVILLE KY										
DJ	DOB3	002340	PM CAMPBELLVILLE KY										
DJ	DOB8	012400	PM LEXINGTON 1										
DJ	DOB8	002330	PM LEXINGTON 1										
DJ	DOB8	012410	PM LEXINGTON 1										
DJ	DOB8	002340	PM LEXINGTON 1										
DJ	DOB8	002330	PM LEXINGTON 2										
DJ	DOB8	002340	PM LEXINGTON 2										
DJ	DOB8	002330	PM ELIZABETHTOWN KY										
DJ	DOB8	002340	PM ELIZABETHTOWN KY										
DJ	DOB8	002330	PM ABINGDON KY										
DJ	DOB8	002340	PM ABINGDON KY										
DJ	DOB8	002330	PM BOMERSBET KY										
DJ	DOB8	012410	PM BOMERSBET KY										
DJ	DOB8	002340	PM BOMERSBET KY										
DJ	DOB8	002330	CBC CLARKSON KY										
DJ	DOB8	002340	CBC CLARKSON KY										
DJ	DOB8	002330	CBC LONDON KY										
DJ	DOB8	002340	CBC LONDON KY										
DJ	DOB2	002330	CBC ENTERPRISE AL										
DJ	DOB2	002340	CBC ENTERPRISE AL										
DJ	DOB8	002330	PM DOTHAN AL										
DJ	DOB8	002340	PM DOTHAN AL										
DJ	DOB8	002330	CBC OZARK AL										
DJ	DOB8	002340	CBC OZARK AL										
DJ	DOB8	002330	CBC ANDALUSIA AL										
DJ	DOB8	002340	CBC ANDALUSIA AL										
DJ	DOB1	002330	CBC GEORGETOWN SC										
DJ	DOB1	002340	CBC GEORGETOWN SC										
DJ	DOB8	002330	PM MYRTLE BEACH SC										
DJ	DOB8	002340	PM MYRTLE BEACH SC										
DJ	DOB8	002330	PM SUMTER SC										
DJ	DOB8	002340	PM SUMTER SC										
DJ	DOB2	002330	CBC LAKE CITY SC										
DJ	DOB2	002340	CBC LAKE CITY SC										
DJ	DOB4	002330	PM DURHAM NC										
DJ	DOB4	002340	PM DURHAM NC										
DJ	DOB8	002330	CBC MONROE NC										
DJ	DOB8	002340	CBC MONROE NC										
DJ	DOB8	002330	PM DURHAM NC										
DJ	DOB8	002340	PM DURHAM NC										
DJ	DOB8	002330	PM WOODBRIDGE VA										
DJ	DOB8	002340	PM WOODBRIDGE VA										
DJ	DOB8	002330	PM HARRISONBURG VA										
DJ	DOB8	002340	PM HARRISONBURG VA										
DJ	DOB8	002330	CBC MANASSAS VA										
DJ	DOB8	002340	CBC MANASSAS VA										
DJ	DE80	012400	RSM CALIFORNIA INLAND										
DJ	DE80	002330	RSM CALIFORNIA INLAND										
DJ	DE80	012410	RSM CALIFORNIA INLAND										
DJ	DE80	012321	RSM CALIFORNIA INLAND										
DJ	DE80	012410	RSM CALIFORNIA INLAND										
DJ	DE80	002340	RSM CALIFORNIA INLAND										
DJ	DE81	002330	PM BARSTOW CA										
DJ	DE81	002340	PM BARSTOW CA										
DJ	DE82	002330	PM TAFT										
DJ	DE82	002340	PM TAFT										
DJ	DE83	002330	PM BIG BEAR CA										
DJ	DE83	002340	PM BIG BEAR CA										
DJ	DE84	002330	PM BISHOP CA										
DJ	DE84	002340	PM BISHOP CA										
DJ	DE85	002330	PM BLYTHE CA										
DJ	DE85	002340	PM BLYTHE CA										
DJ	DE86	002330	PM RIDGECREST CA										
DJ	DE86	002340	PM RIDGECREST CA										

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FLORIDA
Sales, Marketing and Advertising (SMA) Analysis
(SMA, Regulated, Recurring, Florida Expenses)
CONSUMER MARKETS

BUDGET CENTER ANAL YRS TICKMARK	BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	NON- RECURRING PERCENTAGE	NON- RECURRING PERCENTAGE TICKMARK	SMA REGULATED FL RECURRING DOLLARS	LONG RUN INCREMENTAL COST ADJUSTMENT	LONG RUN INCREMENTAL COST ADJ TICKMARK	ADJUSTED SMA REG FL DOLLARS
DJ	DD83	882330	PM CAMPBELLVILLE KY						
DJ	DD83	882348	PM CAMPBELLVILLE KY						
DJ	DD88	812480	PM LEXINGTON 1						
DJ	DD88	882330	PM LEXINGTON 1						
DJ	DD88	812410	PM LEXINGTON 1						
DJ	DD88	882348	PM LEXINGTON 1						
DJ	DD8C	882330	PM LEXINGTON 2						
DJ	DD8C	882348	PM LEXINGTON 2						
DJ	DD8D	882330	PM ELIZABETHTOWN KY						
DJ	DD8D	882348	PM ELIZABETHTOWN KY						
DJ	DD8E	882330	PM ASHLAND KY						
DJ	DD8E	882348	PM ASHLAND KY						
DJ	DD8F	882330	PM BOMERSET KY						
DJ	DD8F	812410	PM BOMERSET KY						
DJ	DD8F	882348	PM BOMERSET KY						
DJ	DD8N	882330	CSC GLASGOW KY						
DJ	DD8N	882348	CSC GLASGOW KY						
DJ	DD8P	882330	CSC LONDON KY						
DJ	DD8P	882348	CSC LONDON KY						
DJ	DD82	882330	CSC ENTERPRISE AL						
DJ	DD82	882348	CSC ENTERPRISE AL						
DJ	DD8G	882330	PM DOTHAN AL						
DJ	DD8G	882348	PM DOTHAN AL						
DJ	DD8T	882330	CSC OZARK AL						
DJ	DD8T	882348	CSC OZARK AL						
DJ	DD8U	882330	CSC ANDALUSIA AL						
DJ	DD8U	882348	CSC ANDALUSIA AL						
DJ	DD81	882330	CSC GEORGETOWN SC						
DJ	DD81	882348	CSC GEORGETOWN SC						
DJ	DD8A	882330	PM MYRTLE BEACH SC						
DJ	DD8A	882348	PM MYRTLE BEACH SC						
DJ	DD8J	882330	PM SUMTER SC						
DJ	DD8J	882348	PM SUMTER SC						
DJ	DD8Z	882330	CSC LAKE CITY SC						
DJ	DD8Z	882348	CSC LAKE CITY SC						
DJ	DD8H	882330	PM DURHAM NC						
DJ	DD8H	882348	PM DURHAM NC						
DJ	DD8Q	882330	CSC MONROE NC						
DJ	DD8Q	882348	CSC MONROE NC						
DJ	DD8Y	882330	PM DURHAM NC						
DJ	DD8Y	882348	PM DURHAM NC						
DJ	DD8K	882330	PM WOODBRIDGE VA						
DJ	DD8K	882348	PM WOODBRIDGE VA						
DJ	DD8M	882330	PM HARRISONBURG VA						
DJ	DD8M	882348	PM HARRISONBURG VA						
DJ	DD8V	882330	CSC MANASSAS VA						
DJ	DD8V	882348	CSC MANASSAS VA						
DJ	DE80	812480	RSM CALIFORNIA INLAND						
DJ	DE80	882330	RSM CALIFORNIA INLAND						
DJ	DE80	872410	RSM CALIFORNIA INLAND						
DJ	DE80	812321	RSM CALIFORNIA INLAND						
DJ	DE80	812410	RSM CALIFORNIA INLAND						
DJ	DE80	882348	RSM CALIFORNIA INLAND						
DJ	DE81	882330	PM BARSTOW CA						
DJ	DE81	882348	PM BARSTOW CA						
DJ	DE82	882330	PM TAFT						
DJ	DE82	882348	PM TAFT						
DJ	DE83	882330	PM BIG BEAR CA						
DJ	DE83	882348	PM BIG BEAR CA						
DJ	DE84	882330	PM BISHOP CA						
DJ	DE84	882348	PM BISHOP CA						
DJ	DE85	882330	PM BLYTHE CA						
DJ	DE85	882348	PM BLYTHE CA						
DJ	DE86	882330	PM RICHFORD ST CA						
DJ	DE86	882348	PM RICHFORD ST CA						

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FLORENCE
Sales, Marketing and Advertising (SMA) Analysis
(SMA, Regulated, Recurring, Florida Expenses)
CONSUMER MARKETS

BUDGET CENTER ANALYSIS TICKETMARK	BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	ANNUAL APPROVED VIEW DOLLARS	NON INT TEL/ DATA PROC/ SOFTWARE DOLLARS	SMA TOTAL DOLLARS	FLORIDA JURISDICTION DISTRIBUTION PERCENTAGE	FLORIDA JURISDICTION OVERPAID PERCENTAGE	FLORIDA JURISDICTION OVERPAID TICKETMARK	FLORIDA JURISDICTION PERCENTAGE	FLORIDA DOLLARS
DJ	DEB7	002330	PM OXNARD DOWNTOWN								
DJ	DEB7	001218	PM OXNARD DOWNTOWN								
DJ	DEB7	002346	PM OXNARD DOWNTOWN								
DJ	DEB8	002330	PM MANTECA								
DJ	DEB8	001218	PM MANTECA								
DJ	DEB8	002346	PM MANTECA								
DJ	DEB8	002330	PM SANTA FE, CA								
DJ	DEB8	072410	PM SANTA FE, CA								
DJ	DEB8	012321	PM SANTA FE, CA								
DJ	DEB8	012410	PM SANTA FE, CA								
DJ	DEB8	002346	PM SANTA FE, CA								
DJ	DEB8	002330	PM DOWNEY								
DJ	DEB8	072410	PM DOWNEY								
DJ	DEB8	012321	PM DOWNEY								
DJ	DEB8	012410	PM DOWNEY								
DJ	DEB8	002346	PM DOWNEY								
DJ	DEB8	002330	PM MONTCLAIR								
DJ	DEB8	072410	PM MONTCLAIR								
DJ	DEB8	012321	PM MONTCLAIR								
DJ	DEB8	012410	PM MONTCLAIR								
DJ	DEB8	002346	PM MONTCLAIR								
DJ	DEB8	002330	PM WEST COVINA								
DJ	DEB8	072410	PM WEST COVINA								
DJ	DEB8	012321	PM WEST COVINA								
DJ	DEB8	012410	PM WEST COVINA								
DJ	DEB8	002346	PM WEST COVINA								
DJ	DEB8	012400	PM REDLANDS								
DJ	DEB8	002330	PM REDLANDS								
DJ	DEB8	012321	PM REDLANDS								
DJ	DEB8	012410	PM REDLANDS								
DJ	DEB8	002346	PM REDLANDS								
DJ	DEB8	002330	PM PALM DESERT								
DJ	DEB8	072410	PM PALM DESERT								
DJ	DEB8	012321	PM PALM DESERT								
DJ	DEB8	012410	PM PALM DESERT								
DJ	DEB8	002346	PM PALM DESERT								
DJ	DEB8	012321	PM PALM SPRINGS								
DJ	DEB8	002330	PM PALM SPRINGS								
DJ	DEB8	072410	PM PALM SPRINGS								
DJ	DEB8	012410	PM PALM SPRINGS								
DJ	DEB8	002346	PM PALM SPRINGS								
DJ	DEB8	002330	PM SANTA BARBARA								
DJ	DEB8	012321	PM SANTA BARBARA								
DJ	DEB8	012410	PM SANTA BARBARA								
DJ	DEB8	001218	PM SANTA BARBARA								
DJ	DEB8	002346	PM SANTA BARBARA								
DJ	DEB8	072410	PM SANTA BARBARA								
DJ	DEB8	002330	PM EUREKA, CA								
DJ	DEB8	002346	PM EUREKA, CA								
DJ	DEB8	002330	PM PANORAMA CITY								
DJ	DEB8	072410	PM PANORAMA CITY								
DJ	DEB8	012321	PM PANORAMA CITY								
DJ	DEB8	012410	PM PANORAMA CITY								
DJ	DEB8	002346	PM PANORAMA CITY								
DJ	DEB8	002330	PM SANTA MONICA								
DJ	DEB8	072410	PM SANTA MONICA								
DJ	DEB8	012321	PM SANTA MONICA								
DJ	DEB8	012410	PM SANTA MONICA								
DJ	DEB8	002346	PM SANTA MONICA								
DJ	DEB8	002330	PM OXNARD								
DJ	DEB8	072410	PM OXNARD								
DJ	DEB8	012321	PM OXNARD								
DJ	DEB8	012410	PM OXNARD								
DJ	DEB8	002346	PM OXNARD								
DJ	DEB8	002330	PM LAKEWOOD								
DJ	DEB8	072410	PM LAKEWOOD								
DJ	DEB8	012321	PM LAKEWOOD								
DJ	DEB8	012410	PM LAKEWOOD								
DJ	DEB8	002346	PM LAKEWOOD								
DJ	DEB8	002330	PM LONG BEACH PLAZA								
DJ	DEB8	072410	PM LONG BEACH PLAZA								
DJ	DEB8	012321	PM LONG BEACH PLAZA								
DJ	DEB8	012410	PM LONG BEACH PLAZA								
DJ	DEB8	002346	PM LONG BEACH PLAZA								
DJ	DEB8	002330	PM THIRDSAND LAKES, CA								

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Sales Marketing and Advertising (SMA) Analysis
(SMA, Regulated, Recurring Florida Expenses)
CONSUMER MARKETS

BUDGET CENTER ANALYSIS TICKMARK	BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	CAM REGULATED PERCENTAGE	CAM REGULATED OVERRIDE PERCENTAGE	CAM OVERRIDE TICKMARK	CAM ASSUMABLE REGULATED PERCENTAGE	FLORIDA CAM REGULATED DOLLARS	SMA PERCENTAGE OF NON IT/OP SOFTWARE DOLLARS	SMA OVERRIDE PERCENTAGE	SMA OVERRIDE TICKMARK	ASSUMABLE SMA PERCENTAGE	ASSUMABLE SMA DOLLARS
DJ	DEBT	002330	PM OXNARD DOWNTOWN										
DJ	DEBT	001210	PM OXNARD DOWNTOWN										
DJ	DEBT	002340	PM OXNARD DOWNTOWN										
DJ	DE00	002330	PM MANTECA										
DJ	DE00	001210	PM MANTECA										
DJ	DE00	002340	PM MANTECA										
DJ	DE0A	002330	PM SANTA FE, CA										
DJ	DE0A	072410	PM SANTA FE, CA										
DJ	DE0A	012321	PM SANTA FE, CA										
DJ	DE0A	012410	PM SANTA FE, CA										
DJ	DE0A	002340	PM SANTA FE, CA										
DJ	DE00	002330	PM DOWNEY										
DJ	DE00	072410	PM DOWNEY										
DJ	DE00	012321	PM DOWNEY										
DJ	DE00	012410	PM DOWNEY										
DJ	DE00	002340	PM DOWNEY										
DJ	DE0C	002330	PM MONTCLAIR										
DJ	DE0C	072410	PM MONTCLAIR										
DJ	DE0C	012321	PM MONTCLAIR										
DJ	DE0C	012410	PM MONTCLAIR										
DJ	DE0C	002340	PM MONTCLAIR										
DJ	DE0D	002330	PM WEST COVINA										
DJ	DE0D	072410	PM WEST COVINA										
DJ	DE0D	012321	PM WEST COVINA										
DJ	DE0D	012410	PM WEST COVINA										
DJ	DE0D	002340	PM WEST COVINA										
DJ	DE0E	012400	PM REDLANDS										
DJ	DE0E	002330	PM REDLANDS										
DJ	DE0E	012321	PM REDLANDS										
DJ	DE0E	012410	PM REDLANDS										
DJ	DE0E	002340	PM REDLANDS										
DJ	DE0F	002330	PM PALM DESERT										
DJ	DE0F	072410	PM PALM DESERT										
DJ	DE0F	012321	PM PALM DESERT										
DJ	DE0F	012410	PM PALM DESERT										
DJ	DE0F	002340	PM PALM DESERT										
DJ	DE0G	012321	PM PALM SPRINGS										
DJ	DE0G	002330	PM PALM SPRINGS										
DJ	DE0G	072410	PM PALM SPRINGS										
DJ	DE0G	012410	PM PALM SPRINGS										
DJ	DE0G	002340	PM PALM SPRINGS										
DJ	DE0H	002330	PM SANTA BARBARA										
DJ	DE0H	012321	PM SANTA BARBARA										
DJ	DE0H	012410	PM SANTA BARBARA										
DJ	DE0H	001210	PM SANTA BARBARA										
DJ	DE0H	002340	PM SANTA BARBARA										
DJ	DE0H	072410	PM SANTA BARBARA										
DJ	DE0I	002330	PM EXETER, CA										
DJ	DE0I	002340	PM EXETER, CA										
DJ	DE0J	002330	PM PANORAMA CITY										
DJ	DE0J	072410	PM PANORAMA CITY										
DJ	DE0J	012321	PM PANORAMA CITY										
DJ	DE0J	012410	PM PANORAMA CITY										
DJ	DE0J	002340	PM PANORAMA CITY										
DJ	DE0K	002330	PM SANTA MONICA										
DJ	DE0K	072410	PM SANTA MONICA										
DJ	DE0K	012321	PM SANTA MONICA										
DJ	DE0K	012410	PM SANTA MONICA										
DJ	DE0K	002340	PM SANTA MONICA										
DJ	DE0L	002330	PM OXNARD										
DJ	DE0L	072410	PM OXNARD										
DJ	DE0L	012321	PM OXNARD										
DJ	DE0L	012410	PM OXNARD										
DJ	DE0M	002340	PM OXNARD										
DJ	DE0M	002330	PM LAKEWOOD										
DJ	DE0M	072410	PM LAKEWOOD										
DJ	DE0M	012321	PM LAKEWOOD										
DJ	DE0M	012410	PM LAKEWOOD										
DJ	DE0M	002340	PM LAKEWOOD										
DJ	DE0N	002330	PM LONG BEACH PLAZA										
DJ	DE0N	072410	PM LONG BEACH PLAZA										
DJ	DE0N	012321	PM LONG BEACH PLAZA										
DJ	DE0N	012410	PM LONG BEACH PLAZA										
DJ	DE0N	002340	PM LONG BEACH PLAZA										
DJ	DE0P	002330	PM THOUSAND OAKS, CA										

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FLOS LONG
Sales, Marketing and Advertising (SMA) Analysis
(SMA, Regulated, Recurring, Florida Expense)
CONSUMER MARKETS

BUDGET CENTER ANALYSIS TICKMARK	BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	NON- RECURRING PERCENTAGE	NON- RECURRING PERCENTAGE TICKMARK	SMA REGULATED FL RECURRING DOLLARS	LONG RUN INCREMENTAL COST ADJUSTMENT	LONG RUN INCREMENTAL COST ADJ TICKMARK	ADJUSTED SMA REG FL DOLLARS
DJ	DE87	062330	PM OKNARD DOWNTOWN						
DJ	DE87	061210	PM OKNARD DOWNTOWN						
DJ	DE87	062340	PM OKNARD DOWNTOWN						
DJ	DE88	062330	PM MANTECA						
DJ	DE88	061210	PM MANTECA						
DJ	DE88	062340	PM MANTECA						
DJ	DE8A	062330	PM SANTA FE CA						
DJ	DE8A	072410	PM SANTA FE CA						
DJ	DE8A	012321	PM SANTA FE CA						
DJ	DE8A	012410	PM SANTA FE CA						
DJ	DE8A	062340	PM SANTA FE CA						
DJ	DE8B	062330	PM DOWNEY						
DJ	DE8B	072410	PM DOWNEY						
DJ	DE8B	012321	PM DOWNEY						
DJ	DE8B	012410	PM DOWNEY						
DJ	DE8B	062340	PM DOWNEY						
DJ	DE8C	062330	PM MONTCLAIR						
DJ	DE8C	072410	PM MONTCLAIR						
DJ	DE8C	012321	PM MONTCLAIR						
DJ	DE8C	012410	PM MONTCLAIR						
DJ	DE8C	062340	PM MONTCLAIR						
DJ	DE8D	062330	PM WEST COVINA						
DJ	DE8D	072410	PM WEST COVINA						
DJ	DE8D	012321	PM WEST COVINA						
DJ	DE8D	012410	PM WEST COVINA						
DJ	DE8D	062340	PM WEST COVINA						
DJ	DE8E	012400	PM REDLANDS						
DJ	DE8E	062330	PM REDLANDS						
DJ	DE8E	012321	PM REDLANDS						
DJ	DE8E	012410	PM REDLANDS						
DJ	DE8E	062340	PM REDLANDS						
DJ	DE8F	062330	PM PALM DESERT						
DJ	DE8F	072410	PM PALM DESERT						
DJ	DE8F	012321	PM PALM DESERT						
DJ	DE8F	012410	PM PALM DESERT						
DJ	DE8F	062340	PM PALM DESERT						
DJ	DE8G	012321	PM PALM SPRINGS						
DJ	DE8G	062330	PM PALM SPRINGS						
DJ	DE8G	072410	PM PALM SPRINGS						
DJ	DE8G	012410	PM PALM SPRINGS						
DJ	DE8G	062340	PM PALM SPRINGS						
DJ	DE8H	062330	PM SANTA BARBARA						
DJ	DE8H	012321	PM SANTA BARBARA						
DJ	DE8H	012410	PM SANTA BARBARA						
DJ	DE8H	061210	PM SANTA BARBARA						
DJ	DE8H	062340	PM SANTA BARBARA						
DJ	DE8H	072410	PM SANTA BARBARA						
DJ	DE8I	062330	PM EXETER, CA						
DJ	DE8I	062340	PM EXETER, CA						
DJ	DE8J	062330	PM PANORAMA CITY						
DJ	DE8J	072410	PM PANORAMA CITY						
DJ	DE8J	012321	PM PANORAMA CITY						
DJ	DE8J	012410	PM PANORAMA CITY						
DJ	DE8J	062340	PM PANORAMA CITY						
DJ	DE8K	062330	PM SANTA MONICA						
DJ	DE8K	072410	PM SANTA MONICA						
DJ	DE8K	012321	PM SANTA MONICA						
DJ	DE8K	012410	PM SANTA MONICA						
DJ	DE8K	062340	PM SANTA MONICA						
DJ	DE8L	062330	PM OKNARD						
DJ	DE8L	072410	PM OKNARD						
DJ	DE8L	012321	PM OKNARD						
DJ	DE8L	012410	PM OKNARD						
DJ	DE8L	062340	PM OKNARD						
DJ	DE8M	062330	PM LAKEWOOD						
DJ	DE8M	072410	PM LAKEWOOD						
DJ	DE8M	012321	PM LAKEWOOD						
DJ	DE8M	012410	PM LAKEWOOD						
DJ	DE8M	062340	PM LAKEWOOD						
DJ	DE8N	062330	PM LONG BEACH PLAZA						
DJ	DE8N	072410	PM LONG BEACH PLAZA						
DJ	DE8N	012321	PM LONG BEACH PLAZA						
DJ	DE8N	012410	PM LONG BEACH PLAZA						
DJ	DE8N	062340	PM LONG BEACH PLAZA						
DJ	DE8P	062330	PM THOUSAND OAKS, CA						

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FLORENCE
Sales, Marketing and Advertising (SMA) Analysis
(SMA, Regulated, Recurring, Florida Expenses)
CONSUMER MARKETS

BUDGET CENTER ANAL YR TICKMARK	BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	ANNUAL APPROVED VIEW DOLLARS	NON INT TEL/ DATA PROC/ SOFTWARE DOLLARS	SMA TOTAL DOLLARS	FLORIDA JURISDICTION DISTRIBUTION PERCENTAGE	FLORIDA JURISDICTION OVERRIDE PERCENTAGE	FLORIDA JURISDICTION OVERRIDE TICKMARK	FLORIDA JURISDICTION PERCENTAGE	FLORIDA DOLLARS
DJ	DEBP	002340	PM THOUSAND OAKS CA								
DJ	DEBO	002330	PM WESTMINSTER								
DJ	DEBO	001210	PM WESTMINSTER								
DJ	DEBO	002340	PM WESTMINSTER								
DJ	DEBR	002330	PM TORRANCE CA								
DJ	DEBR	002340	PM TORRANCE CA								
DJ	DEBR	002330	PM OILROY CA								
DJ	DEBR	002340	PM OILROY CA								
DJ	DEBT	002330	PM VICTORVILLE CA								
DJ	DEBT	002340	PM VICTORVILLE CA								
DJ	DEBU	002330	PM POMONA CA								
DJ	DEBU	001210	PM POMONA CA								
DJ	DEBU	002340	PM POMONA CA								
DJ	DEBV	002330	PM SAN FERNANDO CA								
DJ	DEBV	001210	PM SAN FERNANDO CA								
DJ	DEBV	002340	PM SAN FERNANDO CA								
DJ	DEBW	002330	PM INDO CA								
DJ	DEBW	002340	PM INDO CA								
DJ	DEBA	002330	PM GARDENERSVILLE CA								
DJ	DEBA	002340	PM GARDENERSVILLE CA								
DJ	DEBY	002330	PM SANDER CA								
DJ	DEBY	002340	PM SANDER CA								
	DOBO	012400	RSM NORTHWEST								
	DOBO	002330	RSM NORTHWEST								
	DOBO	012410	RSM NORTHWEST								
	DOBO	012321	RSM NORTHWEST								
	DOBO	002340	RSM NORTHWEST								
DJ	DOBF	012321	PM GRESHAM OR								
DJ	DOBF	012400	PM GRESHAM OR								
DJ	DOBF	002330	PM GRESHAM OR								
DJ	DOBF	012410	PM GRESHAM OR								
DJ	DOBF	002340	PM GRESHAM OR								
DJ	DOBJ	002330	PM TIGARD OR								
DJ	DOBJ	002340	PM TIGARD OR								
DJ	DOBL	002330	CSC COOS BAY OR								
DJ	DOBL	002340	CSC COOS BAY OR								
DJ	DOBR	002330	PM CLACAMUS OR								
DJ	DOBR	002340	PM CLACAMUS OR								
DJ	DOBT	002330	PM TANASBOURNE OR								
DJ	DOBT	002340	PM TANASBOURNE OR								
DJ	DOBA	002330	PM ALDERWOOD WA								
DJ	DOBA	002340	PM ALDERWOOD WA								
DJ	DOBC	002330	PM BURLINGTON WA								
DJ	DOBC	002340	PM BURLINGTON WA								
DJ	DOBE	012400	PM EVERETT WA								
DJ	DOBE	002330	PM EVERETT WA								
DJ	DOBE	002340	PM EVERETT WA								
DJ	DOBO	002330	PM KENNEWICK WA								
DJ	DOBO	002340	PM KENNEWICK WA								

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FLORIDA (NO)
Sales, Marketing and Advertising (SMA) Analysis
(SMA, Regulated, Recurring, Florida Expenses)
CONSUMER MARKETS

BUDGET CENTER ANALYSIS TICKMARK	BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	CAM REGULATED PERCENTAGE	CAM REGULATED OVERRIDE PERCENTAGE	CAM OVERRIDE TICKMARK	CAM ASSIGNABLE REGULATED PERCENTAGE	FLORIDA CAM REGULATED DOLLARS	SMA PERCENTAGE OF NON IT/DP SOFTWARE DOLLARS	SMA OVERRIDE PERCENTAGE	SMA OVERRIDE TICKMARK	ASSIGNABLE SMA PERCENTAGE	ASSIGNABLE SMA DOLLARS
DJ	DEBP	002340	PM THOUSAND OAKS, CA										
DJ	DEBQ	002330	PM WESTMINSTER										
DJ	DEBQ	001210	PM WESTMINSTER										
DJ	DEBQ	002340	PM WESTMINSTER										
DJ	DEBR	002330	PM TORRANCE, CA										
DJ	DEBR	002340	PM TORRANCE, CA										
DJ	DEBS	002330	PM OILROY, CA										
DJ	DEBS	002340	PM OILROY, CA										
DJ	DEBT	002330	PM VICTORVILLE, CA										
DJ	DEBT	002340	PM VICTORVILLE, CA										
DJ	DEBU	002330	PM POMONA, CA										
DJ	DEBU	001210	PM POMONA, CA										
DJ	DEBU	002340	PM POMONA, CA										
DJ	DEBV	002330	PM SAN FERNANDO, CA										
DJ	DEBV	001210	PM SAN FERNANDO, CA										
DJ	DEBV	002340	PM SAN FERNANDO, CA										
DJ	DEBW	002330	PM INDIO, CA										
DJ	DEBW	002340	PM INDIO, CA										
DJ	DEBA	002330	PM GARDENERSVILLE, CA										
DJ	DEBA	002340	PM GARDENERSVILLE, CA										
DJ	DEBT	002330	PM SANGER, CA										
DJ	DEBT	002340	PM SANGER, CA										
	D080	012400	RSM NORTHWEST										
	D080	002330	RSM NORTHWEST										
	D080	012410	RSM NORTHWEST										
	D080	012351	RSM NORTHWEST										
	D080	002340	RSM NORTHWEST										
DJ	D08F	012321	PM GRESHAM, OR										
DJ	D08F	012400	PM GRESHAM, OR										
DJ	D08F	002330	PM GRESHAM, OR										
DJ	D08F	012410	PM GRESHAM, OR										
DJ	D08F	002340	PM GRESHAM, OR										
DJ	D08J	002330	PM TIGARD, OR										
DJ	D08J	002340	PM TIGARD, OR										
DJ	D08L	002330	CSC COOS BAY, OR										
DJ	D08L	002340	CSC COOS BAY, OR										
DJ	D08R	002330	PM CLACAMUS, OR										
DJ	D08R	002340	PM CLACAMUS, OR										
DJ	D08T	002330	PM TANASBOURNE, OR										
DJ	D08T	002340	PM TANASBOURNE, OR										
DJ	D08A	002330	PM ALDERWOOD, WA										
DJ	D08A	002340	PM ALDERWOOD, WA										
DJ	D08C	002330	PM BURLINGTON, WA										
DJ	D08C	002340	PM BURLINGTON, WA										
DJ	D08E	012400	PM EVERETT, WA										
DJ	D08E	002330	PM EVERETT, WA										
DJ	D08E	002340	PM EVERETT, WA										
DJ	D080	002330	PM KENNEWICK, WA										
DJ	D080	002340	PM KENNEWICK, WA										

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FLOR. KING
Sales Marketing and Advertising (SMA) Analysis
(SMA, Regulated, Recurring, Florida Expenses)
CONSUMER MARKETS

BUDGET CENTER ANALYSIS TICKMARK	BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	NON-RECURRING PERCENTAGE	NON-RECURRING PERCENTAGE TICKMARK	SMA REGULATED FL RECURRING DOLLARS	LONG RUN INCREMENTAL COST ADJUSTMENT	LONG RUN INCREMENTAL COST ADJ TICKMARK	ADJUSTED SMA REG FL DOLLARS
DJ	DEBP	002340	PM THOUSAND OAKS CA						
DJ	DEBQ	002330	PM WESTMINSTER						
DJ	DEBQ	001219	PM WESTMINSTER						
DJ	DEBQ	002340	PM WESTMINSTER						
DJ	DEBR	002330	PM TORRANCE CA						
DJ	DEBR	002340	PM TORRANCE CA						
DJ	DEBB	002330	PM OIL ROY CA						
DJ	DEBB	002340	PM OIL ROY CA						
DJ	DEBT	002330	PM VICTORVILLE CA						
DJ	DEBT	002340	PM VICTORVILLE CA						
DJ	DEBU	002330	PM POMONA CA						
DJ	DEBU	001219	PM POMONA CA						
DJ	DEBU	002340	PM POMONA CA						
DJ	DEBV	002330	PM SAN FERNANDO CA						
DJ	DEBV	001219	PM SAN FERNANDO CA						
DJ	DEBV	002340	PM SAN FERNANDO CA						
DJ	DEBW	002330	PM RINDO CA						
DJ	DEBW	002340	PM RINDO CA						
DJ	DEBX	002330	PM GARDENERSVILLE CA						
DJ	DEBX	002340	PM GARDENERSVILLE CA						
DJ	DEBY	002330	PM SANDER CA						
DJ	DEBY	002340	PM SANDER CA						
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	DGBD	012400	RSB NORTHWEST						
	DGBD	002330	RSB NORTHWEST						
	DGBD	077410	RSB NORTHWEST						
	DGBD	012321	RSB NORTHWEST						
	DGBD	002340	RSB NORTHWEST						
DJ	DGBF	012321	PM GRESHAM OR						
DJ	DGBF	012400	PM GRESHAM OR						
DJ	DGBF	002330	PM GRESHAM OR						
DJ	DGBF	012410	PM GRESHAM OR						
DJ	DGBF	002340	PM GRESHAM OR						
DJ	DGBJ	002330	PM TIGARD OR						
DJ	DGBJ	002340	PM TIGARD OR						
DJ	DGBL	002330	CSC COOS BAY OR						
DJ	DGBL	002340	CSC COOS BAY OR						
DJ	DGBR	002330	PM CLACAMUS OR						
DJ	DGBR	002340	PM CLACAMUS OR						
DJ	DGBT	002330	PM TANASBOURNE OR						
DJ	DGBT	002340	PM TANASBOURNE OR						
DJ	DGBA	002330	PM ALDERWOOD WA						
DJ	DGBA	002340	PM ALDERWOOD WA						
DJ	DGBB	002330	PM BURLINGTON WA						
DJ	DGBB	002340	PM BURLINGTON WA						
DJ	DGBE	012400	PM EVERETT WA						
DJ	DGBE	002330	PM EVERETT WA						
DJ	DGBE	002340	PM EVERETT WA						
DJ	DGBG	002330	PM KENNEWICK WA						
DJ	DGBG	002340	PM KENNEWICK WA						

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FLOOR KING
Sales, Marketing and Advertising (SMA) Analysis
(SMA, Regulated, Recurring, Florida Expenses)
CONSUMER MARKETS

BUDGET CENTER ANALYSIS TICKMARK	BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION
DJ	DGBH	812480	PM TOTEM LAKE WA
DJ	DGBH	882330	PM TOTEM LAKE WA
DJ	DGBH	812410	PM TOTEM LAKE WA
DJ	DGBH	882348	PM TOTEM LAKE WA
DJ	DGBP	882330	PM WENATCHEE WA
DJ	DGBP	882348	PM WENATCHEE WA
DJ	DGBQ	882330	PM BELLVIEW WA
DJ	DGBQ	882348	PM BELLVIEW WA
DJ	DGBV	882330	CSC OAK HARBOR WA
DJ	DGBV	882348	CSC OAK HARBOR WA
DJ	DGBH	882330	CSC CRESENT CITY, CA
DJ	DGBH	882348	CSC CRESENT CITY, CA
DJ	DGBD	882330	PM COUER D'ALENE ID
DJ	DGBD	882348	PM COUER D'ALENE ID
DJ	DGBU	882330	CSC MOSCOW ID
DJ	DGBU	882348	CSC MOSCOW ID
DJ	DGBW	882330	CSC SANDPOINT ID
DJ	DGBW	882348	CSC SANDPOINT ID
DJ	DH80	812321	RSM HAWAII
DJ	DH80	812480	RSM HAWAII
DJ	DH80	882330	RSM HAWAII
DJ	DH80	882348	RSM HAWAII
DJ	DH8A	812321	PM WARD
DJ	DH8A	882330	PM WARD
DJ	DH8A	882348	PM WARD
DJ	DH8B	882330	PM DOWNTOWN
DJ	DH8B	882348	PM DOWNTOWN
DJ	DH8C	812321	PM PEARLRIDGE
DJ	DH8C	882330	PM PEARLRIDGE
DJ	DH8C	882348	PM PEARLRIDGE
DJ	DH8D	882330	PM MILLIANI
DJ	DH8D	882348	PM MILLIANI
DJ	DH8E	812480	PM WINDWARD
DJ	DH8E	882330	PM WINDWARD
DJ	DH8E	882348	PM WINDWARD
DJ	DH8F	812480	PM KAHULUI
DJ	DH8F	882330	PM KAHULUI
DJ	DH8F	882348	PM KAHULUI
DJ	DH8G	812321	PM LIHUE
DJ	DH8G	882330	PM LIHUE
DJ	DH8G	882348	PM LIHUE
DJ	DH8H	882330	PM MOLOKAI
DJ	DH8H	882348	PM MOLOKAI
DJ	DH8J	812321	PM KONA
DJ	DH8J	882330	PM KONA
DJ	DH8J	882348	PM KONA
DJ	DH8K	812321	PM HILO
DJ	DH8K	882330	PM HILO
DJ	DH8K	882348	PM HILO
DJ	DH8L	882330	PM WEIHEI
DJ	DH8L	882348	PM WEIHEI
DJ	DH8M	882348	PM KAHALA, HI
DJ	DH8M	882330	PM KAHALA, HI

ANNUAL APPROVED VIEW DOLLARS	NON INT TEL DATA PROG SOFTWARE DOLLARS	SMA TOTAL DOLLARS	FLORIDA JURISDICTION DISTRIBUTION PERCENTAGE	FLORIDA JURISDICTION OVERRIDE PERCENTAGE	FLORIDA JURISDICTION OVERRIDE TICKMARK	FLORIDA JURISDICTION PERCENTAGE	FLORIDA DOLLARS
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FLORIDA
Sales, Marketing and Advertising (SMA) Analysis
(SMA, Regulated, Recurring, Florida Expenses)
CONSUMER MARKETS

BUDGET CENTER ANALYSIS TICKMARK	BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	CAM REGULATED PERCENTAGE	CAM REGULATED OVERRIDE PERCENTAGE	CAM OVERRIDE TICKMARK	CAM ASSIGNABLE REGULATED PERCENTAGE	FLORIDA CAM REGULATED DOLLARS	SMA PERCENTAGE OF NON IT/UP SOFTWARE DOLLARS	SMA OVERRIDE PERCENTAGE	SMA OVERRIDE TICKMARK	ASSIGNABLE SMA PERCENTAGE	ASSIGNABLE SMA DOLLARS
DJ	DDBH	012400	PM - TOTEM LAKE, WA										
DJ	DDBH	002330	PM - TOTEM LAKE, WA										
DJ	DDBH	012410	PM - TOTEM LAKE, WA										
DJ	DDBH	002340	PM - TOTEM LAKE, WA										
DJ	DDBP	002330	PM - WENATCHEE, WA										
DJ	DDBP	002340	PM - WENATCHEE, WA										
DJ	DDBQ	002330	PM - BELLVIEW, WA										
DJ	DDBQ	002340	PM - BELLVIEW, WA										
DJ	DDBV	002330	CBC - OAK HARBOR, WA										
DJ	DDBV	002340	CBC - OAK HARBOR, WA										
DJ	DDBH	002330	CBC - CRESENT CITY, CA										
DJ	DDBH	002340	CBC - CRESENT CITY, CA										
DJ	DDBD	002330	PM - COVER D'ALENE, ID										
DJ	DDBD	002340	PM - COVER D'ALENE, ID										
DJ	DDBU	002330	CBC - MOSCOW, ID										
DJ	DDBU	002340	CBC - MOSCOW, ID										
DJ	DDBW	002330	CBC - SANDPOINT, ID										
DJ	DDBW	002340	CBC - SANDPOINT, ID										
DJ	DH80	012321	PM - HAWAII										
DJ	DH80	012400	PM - HAWAII										
DJ	DH80	002330	PM - HAWAII										
DJ	DH80	002340	PM - HAWAII										
DJ	DH8A	012321	PM - WARD										
DJ	DH8A	002330	PM - WARD										
DJ	DH8A	002340	PM - WARD										
DJ	DH8B	002330	PM - DOWNTOWN										
DJ	DH8B	002340	PM - DOWNTOWN										
DJ	DH8C	012321	PM - PEARL RIDGE										
DJ	DH8C	002330	PM - PEARL RIDGE										
DJ	DH8C	002340	PM - PEARL RIDGE										
DJ	DH8D	002330	PM - MIL LANE										
DJ	DH8D	002340	PM - MIL LANE										
DJ	DH8E	012400	PM - WINDWARD										
DJ	DH8E	002330	PM - WINDWARD										
DJ	DH8E	002340	PM - WINDWARD										
DJ	DH8F	012400	PM - KAHALA, HI										
DJ	DH8F	002330	PM - KAHALA, HI										
DJ	DH8F	002340	PM - KAHALA, HI										
DJ	DH8G	012321	PM - LINUE										
DJ	DH8G	002330	PM - LINUE										
DJ	DH8G	002340	PM - LINUE										
DJ	DH8H	002330	PM - MOLOKAI										
DJ	DH8H	002340	PM - MOLOKAI										
DJ	DH8J	012321	PM - KONA										
DJ	DH8J	002330	PM - KONA										
DJ	DH8J	002340	PM - KONA										
DJ	DH8K	012321	PM - HILO										
DJ	DH8K	002330	PM - HILO										
DJ	DH8K	002340	PM - HILO										
DJ	DH8L	002330	PM - WEIWEI										
DJ	DH8L	002340	PM - WEIWEI										
DJ	DH8M	002340	PM - KAHALA, HI										
DJ	DH8M	002330	PM - KAHALA, HI										

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FLOH KING
Sales, Marketing and Advertising (SMA) Analysis
(SMA, Regulated, Recurring, Florida Expenses)
CONSUMER MARKETS

BUDGET CENTER ANALYSIS TICKMARK	BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	NON- RECURRING PERCENTAGE	NON- RECURRING PERCENTAGE TICKMARK	SMA REGULATED FL RECURRING DOLLARS	LONG RUN INCREMENTAL COST ADJUSTMENT	LONG RUN INCREMENTAL COST ADJ TICKMARK	ADJUSTED SMA REG FL DOLLARS
DJ	DOBH	012400	PM TOTEM LAKE, WA						
DJ	DOBH	002330	PM TOTEM LAKE, WA						
DJ	DOBH	012410	PM TOTEM LAKE, WA						
DJ	DOBH	002340	PM TOTEM LAKE, WA						
DJ	DOBP	002330	PM WENATCHEE, WA						
DJ	DOBP	002340	PM WENATCHEE, WA						
DJ	DOBO	002330	PM BELLVIEW, WA						
DJ	DOBO	002340	PM BELLVIEW, WA						
DJ	DOBV	002330	CSC OAK HARBOR, WA						
DJ	DOBV	002340	CSC OAK HARBOR, WA						
DJ	DOBN	002330	CSC CRESENT CITY, CA						
DJ	DOBN	002340	CSC CRESENT CITY, CA						
DJ	DOBD	002330	PM COUER D'ALENE, ID						
DJ	DOBD	002340	PM COUER D'ALENE, ID						
DJ	DOBU	002330	CSC MOSCOW, ID						
DJ	DOBU	002340	CSC MOSCOW, ID						
DJ	DOBW	002330	CSC SANDPOINT, ID						
DJ	DOBW	002340	CSC SANDPOINT, ID						
DJ	DHBO	012321	RSM HAWAII						
DJ	DHBO	012400	RSM HAWAII						
DJ	DHBO	002330	RSM HAWAII						
DJ	DHBO	002340	RSM HAWAII						
DJ	DHBA	012321	PM WARD						
DJ	DHBA	002330	PM WARD						
DJ	DHBA	002340	PM WARD						
DJ	DHBB	002330	PM DOWNTOWN						
DJ	DHBB	002340	PM DOWNTOWN						
DJ	DHBC	012321	PM PEARL RIDGE						
DJ	DHBC	002330	PM PEARL RIDGE						
DJ	DHBC	002340	PM PEARL RIDGE						
DJ	DHBD	002330	PM MILLAPE						
DJ	DHBD	002340	PM MILLAPE						
DJ	DHBE	012400	PM WINDWARD						
DJ	DHBE	002330	PM WINDWARD						
DJ	DHBE	002340	PM WINDWARD						
DJ	DHBF	012400	PM KAHULUI						
DJ	DHBF	002330	PM KAHULUI						
DJ	DHBF	002340	PM KAHULUI						
DJ	DHBO	012321	PM LIHUE						
DJ	DHBO	002330	PM LIHUE						
DJ	DHBO	002340	PM LIHUE						
DJ	DHBN	002330	PM MOLOKAI						
DJ	DHBN	002340	PM MOLOKAI						
DJ	DHBU	012321	PM KONA						
DJ	DHBU	002330	PM KONA						
DJ	DHBU	002340	PM KONA						
DJ	DHBU	012321	PM HILO						
DJ	DHBU	002330	PM HILO						
DJ	DHBU	002340	PM HILO						
DJ	DHBL	002330	PM WEAHLE						
DJ	DHBL	002340	PM WEAHLE						
DJ	DHBM	002340	PM KAHALA, HI						
DJ	DHBM	002330	PM KAHALA, HI						

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FLORIDA
Sales, Marketing and Advertising (SMA) Analysis
(SMA, Regulated, Recurring, Florida Expenses)
CONSUMER MARKETS

BUDGET CENTER ANALYSIS TICKETMARK	BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION
DJ	DUBO	002330	PM - FLORIDA INLAND
DJ	DUBO	002340	PM - FLORIDA INLAND
DJ	DUBA	002330	PM - BRANDON
DJ	DUBA	002340	PM - BRANDON
DJ	DUBB	002330	PM - NORTHEAST
DJ	DUBB	002340	PM - NORTHEAST
DJ	DUBC	002330	PM - LAKELAND SQUARE
DJ	DUBC	002340	PM - LAKELAND SQUARE
DJ	DUBD	002330	PM - TAMPA MAIN
DJ	DUBD	002340	PM - TAMPA MAIN
DJ	DUBE	002330	PM - UNIVERSITY BO
DJ	DUBE	002340	PM - UNIVERSITY BO
DJ	DUBF	002330	PM - WINTERHAVEN
DJ	DUBF	002340	PM - WINTERHAVEN
DJ	DUBO	002330	PM - PALMA, CEIA
DJ	DUBO	002340	PM - PALMA, CEIA
DJ	DUBH	002330	PM - WEST TAMPA
DJ	DUBH	002340	PM - WEST TAMPA
DJ	DUBJ	002330	PM - PLANT CITY
DJ	DUBJ	002340	PM - PLANT CITY
DJ	DUBK	012400	PM - LAKELAND MAIN
DJ	DUBK	002330	PM - LAKELAND MAIN
DJ	DUBK	072410	PM - LAKELAND MAIN
DJ	DUBK	002340	PM - LAKELAND MAIN
DJ	DUBN	002330	PM - LAKE WALES, FL
DJ	DUBN	002340	PM - LAKE WALES, FL
DJ	DUBN	002330	PM - CARROLLWOOD, FL
DJ	DUBN	002340	PM - CARROLLWOOD, FL

DJ	DHBO	002330	PM - FLORIDA COASTAL
DJ	DHBO	002340	PM - FLORIDA COASTAL
DJ	DHBA	002330	PM - BRADENTON
DJ	DHBA	002340	PM - BRADENTON
DJ	DHBB	002330	PM - SARASOTA MAIN
DJ	DHBB	002340	PM - SARASOTA MAIN
DJ	DHBC	002330	PM - CLEARWATER
DJ	DHBC	002340	PM - CLEARWATER
DJ	DHBD	002330	PM - COUNTRYSIDE/ST GEORGE
DJ	DHBD	002340	PM - COUNTRYSIDE/ST GEORGE
DJ	DHBE	002330	PM - NEW PORT RICHEY
DJ	DHBE	012321	PM - NEW PORT RICHEY
DJ	DHBE	002340	PM - NEW PORT RICHEY
DJ	DHBF	002330	PM - TYRONE
DJ	DHBF	002340	PM - TYRONE
DJ	DHBO	002330	PM - PINELLAS
DJ	DHBO	012410	PM - PINELLAS
DJ	DHBO	002340	PM - PINELLAS
DJ	DHBO	012400	PM - SARASOTA
DJ	DHBO	002330	PM - SARASOTA
DJ	DHBO	002340	PM - SARASOTA
DJ	DHBU	002330	PM - ST PETE MAIN
DJ	DHBU	002340	PM - ST PETE MAIN
DJ	DHBN	002330	LARGO PHONE MART
DJ	DHBN	002340	LARGO PHONE MART
DJ	DHBL	002330	PM - VENICE, FL
DJ	DHBL	002340	PM - VENICE, FL

D070	001110	AVP - CONSUMER PRODUCT MGMT
D071	001110	CONSUMER MARKET STRATEGY
D072	001110	CONSUMER NETWORK SERVICES
D073	001110	INTRALATA SERVICES
D074	001110	PSS CONSUMER SERVICES
D075	001110	LOCAL COMPETITION
D076	001110	CONSUMER PROGRAMS

ANNUAL APPROVED VIEW DOLLARS	NON INT TEL DATA PROC SOFTWARE DOLLARS	SMA TOTAL DOLLARS	FLORIDA JURISDICTION DISTRIBUTION PERCENTAGE	FLORIDA JURISDICTION OVERRIDE PERCENTAGE	FLORIDA JURISDICTION OVERRIDE TICKETMARK	FLORIDA JURISDICTION PERCENTAGE	FLORIDA DOLLARS
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FLORIDA
Sales Marketing and Advertising (SMA) Analysis
(SMA, Regulated, Recurring, Florida Expenses)
CONSUMER MARKETS

BUDGET CENTER ANALYSIS TICKMARK	BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	CAM REGULATED PERCENTAGE	CAM REGULATED OVERRIDE PERCENTAGE	CAM OVERRIDE TICKMARK	CAM ASSIGNABLE REGULATED PERCENTAGE	FLORIDA CAM REGULATED DOLLARS	SMA PERCENTAGE OF NON ITDP SOFTWARE DOLLARS	SMA OVERRIDE PERCENTAGE	SMA OVERRIDE TICKMARK	ASSIGNABLE SMA PERCENTAGE	ASSIGNABLE SMA DOLLARS
DJ	DJB0	002330	RSM - FLORIDA INLAND										
DJ	DJB0	002340	RSM - FLORIDA INLAND										
DJ	DJBA	002330	PM - BRANDON										
DJ	DJBA	002340	PM - BRANDON										
DJ	DJBB	002330	PM - NORTHDALL										
DJ	DJBB	002340	PM - NORTHDALL										
DJ	DJBC	002330	PM - LAKELAND SQUARE										
DJ	DJBC	002340	PM - LAKELAND SQUARE										
DJ	DJBD	002330	PM - TAMPA MAIN										
DJ	DJBD	002340	PM - TAMPA MAIN										
DJ	DJBE	002330	PM - UNIVERSITY SQ										
DJ	DJBE	002340	PM - UNIVERSITY SQ										
DJ	DJBF	002330	PM - WINTERHAVEN										
DJ	DJBF	002340	PM - WINTERHAVEN										
DJ	DJBG	002330	PM - PALMA, CEA										
DJ	DJBG	002340	PM - PALMA, CEA										
DJ	DJBH	002330	PM - WEST TAMPA										
DJ	DJBH	002340	PM - WEST TAMPA										
DJ	DJBJ	002330	PM - PLANT CITY										
DJ	DJBJ	002340	PM - PLANT CITY										
DJ	DJBK	012400	PM - LAKELAND MAIN										
DJ	DJBK	002330	PM - LAKELAND MAIN										
DJ	DJBK	012410	PM - LAKELAND MAIN										
DJ	DJBK	002340	PM - LAKELAND MAIN										
DJ	DJBM	002330	PM - LAKE WALES, FL										
DJ	DJBM	002340	PM - LAKE WALES, FL										
DJ	DJBH	002330	PM - CARROLLWOOD, FL										
DJ	DJBH	002340	PM - CARROLLWOOD, FL										
DJ	DJB0	002330	RSM - FLORIDA COASTAL										
DJ	DJB0	002340	RSM - FLORIDA COASTAL										
DJ	DJBA	002330	PM - BRADENTON										
DJ	DJBA	002340	PM - BRADENTON										
DJ	DJBB	002330	PM - SARASOTA MAIN										
DJ	DJBB	002340	PM - SARASOTA MAIN										
DJ	DJBC	002330	PM - CLEARWATER										
DJ	DJBC	002340	PM - CLEARWATER										
DJ	DJBD	002330	PM - COUNTRYSIDE/ST GEORGE										
DJ	DJBD	002340	PM - COUNTRYSIDE/ST GEORGE										
DJ	DJBE	002330	PM - NEWPORT RICHEY										
DJ	DJBE	012321	PM - NEWPORT RICHEY										
DJ	DJBE	002340	PM - NEWPORT RICHEY										
DJ	DJBF	002330	PM - TYRONE										
DJ	DJBF	002340	PM - TYRONE										
DJ	DJBG	002330	PM - PINELLAS										
DJ	DJBG	012410	PM - PINELLAS										
DJ	DJBG	002340	PM - PINELLAS										
DJ	DJBH	012400	PM - SARASOTA										
DJ	DJBH	002330	PM - SARASOTA										
DJ	DJBH	002340	PM - SARASOTA										
DJ	DJBJ	002330	PM - ST PETE MAIN										
DJ	DJBJ	002340	PM - ST PETE MAIN										
DJ	DJBK	002330	LARGO PHONE MART										
DJ	DJBK	002340	LARGO PHONE MART										
DJ	DJBL	002330	PM - VENICE, FL										
DJ	DJBL	002340	PM - VENICE, FL										
D070	001110	AVP - CONSUMER PRODUCT MGMT											
D071	001110	CONSUMER MARKET STRATEGY											
D072	001110	CONSUMER NETWORK SERVICES											
D073	001110	INTRALATA SERVICES											
D074	001110	PSS CONSUMER SERVICES											
D075	001110	LOCAL COMPETITION											
D076	001110	CONSUMER PROGRAMS											

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FLORENCE
Sales, Marketing and Advertising (SMA) Analysis
(SMA, Regulated, Recurring, Florida Expenses)
CONSUMER MARKETS

BUDGET CENTER ANALYSIS TICKMARK	BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	NON-RECURRING PERCENTAGE	NON-RECURRING PERCENTAGE TICKMARK	SMA REGULATED FL RECURRING DOLLARS	LONG RUN INCREMENTAL COST ADJUSTMENT	LONG RUN INCREMENTAL COST ADJUSTMENT	ADJUSTED SMA REG FL DOLLARS
DJ	DJB0	002330	RSM - FLORIDA INLAND						
DJ	DJB0	002340	RSM - FLORIDA INLAND						
DJ	DJB0	002330	PM - BRANDON						
DJ	DJB0	002340	PM - BRANDON						
DJ	DJB0	002330	PM - NORTHEALE						
DJ	DJB0	002340	PM - NORTHEALE						
DJ	DJB0	002330	PM - LAKE LAND SQUARE						
DJ	DJB0	002340	PM - LAKE LAND SQUARE						
DJ	DJB0	002330	PM - TAMPA MAIN						
DJ	DJB0	002340	PM - TAMPA MAIN						
DJ	DJB0	002330	PM - UNIVERSITY SQ						
DJ	DJB0	002340	PM - UNIVERSITY SQ						
DJ	DJB0	002330	PM - WINTERHAVEN						
DJ	DJB0	002340	PM - WINTERHAVEN						
DJ	DJB0	002330	PM - PALMA CEA						
DJ	DJB0	002340	PM - PALMA CEA						
DJ	DJB0	002330	PM - WEST TAMPA						
DJ	DJB0	002340	PM - WEST TAMPA						
DJ	DJB0	002330	PM - PLANT CITY						
DJ	DJB0	002340	PM - PLANT CITY						
DJ	DJB0	012400	PM - LAKE LAND MAIN						
DJ	DJB0	002330	PM - LAKE LAND MAIN						
DJ	DJB0	012410	PM - LAKE LAND MAIN						
DJ	DJB0	002340	PM - LAKE LAND MAIN						
DJ	DJB0	002330	PM - LAKE WALES FL						
DJ	DJB0	002340	PM - LAKE WALES FL						
DJ	DJB0	002330	PM - CARROLLWOOD FL						
DJ	DJB0	002340	PM - CARROLLWOOD FL						
DJ	DJB0	002330	RSM - FLORIDA COASTAL						
DJ	DJB0	002340	RSM - FLORIDA COASTAL						
DJ	DJB0	002330	PM - BRADENTON						
DJ	DJB0	002340	PM - BRADENTON						
DJ	DJB0	002330	PM - SARASOTA MAIN						
DJ	DJB0	002340	PM - SARASOTA MAIN						
DJ	DJB0	002330	PM - CLEARWATER						
DJ	DJB0	002340	PM - CLEARWATER						
DJ	DJB0	002330	PM - COUNTRYSIDE/ST GEORGE						
DJ	DJB0	002340	PM - COUNTRYSIDE/ST GEORGE						
DJ	DJB0	002330	PM - NEW PORT RICHEY						
DJ	DJB0	012321	PM - NEW PORT RICHEY						
DJ	DJB0	002340	PM - NEW PORT RICHEY						
DJ	DJB0	002330	PM - TYRONE						
DJ	DJB0	002340	PM - TYRONE						
DJ	DJB0	002330	PM - PINELLAS						
DJ	DJB0	012410	PM - PINELLAS						
DJ	DJB0	002340	PM - PINELLAS						
DJ	DJB0	012400	PM - SARASOTA						
DJ	DJB0	002330	PM - SARASOTA						
DJ	DJB0	002340	PM - SARASOTA						
DJ	DJB0	002330	PM - ST PETE MAIN						
DJ	DJB0	002340	PM - ST PETE MAIN						
DJ	DJB0	002330	LARGO PHONE MART						
DJ	DJB0	002340	LARGO PHONE MART						
DJ	DJB0	002330	PM - VENICE FL						
DJ	DJB0	002340	PM - VENICE FL						

D070	001110	AVP - CONSUMER PRODUCT MGMT
D071	001110	CONSUMER MARKET STRATEGY
D072	001110	CONSUMER NETWORK SERVICES
D073	001110	INTRALATA SERVICES
D074	001110	PSS CONSUMER SERVICES
D075	001110	LOCAL COMPETITION
D076	001110	CONSUMER PROGRAMS

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FLORIDA
Sales, Marketing and Accounting (S/M/A) Analysis
(S/M/A, Regulated, Recurring, Florida Expenses)
CONSUMER MARKETS

BUDGET CENTER ANALYSIS TICKSMARK	BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	ANNUAL APPROVED VIEW DOLLARS	NON INT TEL/ DATA PROC/ SOFTWARE DOLLARS	S/M/A TOTAL DOLLARS	FLORIDA JURISDICTION DISTRIBUTION PERCENTAGE	FLORIDA JURISDICTION OVERRIDE PERCENTAGE	FLORIDA JURISDICTION OVERRIDE TICKMARK	FLORIDA JURISDICTION PERCENTAGE	FLORIDA DOLLARS
	D077	001110	CONSUMER MAJOR ACCOUNTS								
	D077	031013	CONSUMER MAJOR ACCOUNTS								
	D077	042310	CONSUMER MAJOR ACCOUNTS								
	D07A	001110	VOICE MESSAGING								
	D07A	001210	VOICE MESSAGING								
	D07A	040001	VOICE MESSAGING								
	D07A	072410	VOICE MESSAGING								
	D07B	021210	CLASS								
	D07B	001110	CLASS								
	D07B	001210	CLASS								
	D07B	072410	CLASS								
	D07C	001110	CONSUMER MARKET MANAGEMENT								
	D07D	001110	CONSUMER NEW PRODUCT DEVELOPMENT								
	D080	001110	MOBILITY/TELE-QO								
	D080	072410	MOBILITY/TELE-QO								
	D080	040001	MOBILITY/TELE-QO								
	D080	001210	MOBILITY/TELE-QO								
	D080	072010	MOBILITY/TELE-QO								
OK	DA72	002310	MISCELLANEOUS BILLING								
OK	DB72	002310	INTERNATIONAL SETTLEMENTS								
OK	DB10	012411	AVP - END USER BILLING								
OK	DB10	012400	AVP - END USER BILLING								
OK	DB10	001110	AVP - END USER BILLING								
OK	DB10	002310	AVP - END USER BILLING								
OK	DB10	071110	AVP - END USER BILLING								
OK	DB10	073110	AVP - END USER BILLING								
OK	DB10	073410	AVP - END USER BILLING								
OK	DB20	002310	DIR - BILLING PLANNING								
OK	DB20	072410	DIR - BILLING PLANNING								
OK	DB30	072410	DIR - BILLING SYSTEMS								
OK	DB32	072410	MAJOR PROJ MGR - SYSTEMS								
OK	DB36	002310	MAJOR PROJ MGR - REQ (2)								
OK	DB30	001110	MGR - BILL FORMAT DEVELOPMENT								
OK	DB37	002310	CHOICE BILLING								
OK	DB37	072410	CHOICE BILLING								
OK	DB37	072010	CHOICE BILLING								
OK	DB00	002310	DIR - CUSTOMER ACCOUNTING - EAST								
OK	DB00	002324	DIR - CUSTOMER ACCOUNTING - EAST								
OK	DB01	002310	MGR - SYSTEMS CONTROL								
OK	DB02	002310	MGR - BILLING INPUTS								
OK	DB03	002310	MGR - CBSS IMPLEMENTATION								
OK	DB04	002310	BILL DISTRIBUTION CENTER - EAST								
OK	DB70	002310	DIR - CUSTOMER ACCOUNTING - WEST								
OK	DB70	072410	DIR - CUSTOMER ACCOUNTING - WEST								
OK	DB71	002310	MGR - SYSTEMS CONTROL								
OK	DB72	002310	MGR - BILLING INPUTS								
OK	DB73	002310	MGR - CBSS IMPLEMENTATION								
OK	DB74	002310	BILL DISTRIBUTION CENTER - WEST								
OK	DB75	002310	CBSS IMPLEMENTATION - CITIZENS								

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FLORIDA - INO
Sales, Marketing and Advertising (SMA) Analysis
(SMA, Regulated, Recurring Florida Expenses)
CONSUMER MARKETS

BUDGET CENTER ANALYSIS TICKETMARK	BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	CAM REGULATED PERCENTAGE	CAM REGULATED OVERRIDE PERCENTAGE	CAM OVERRIDE TICKETMARK	CAM ASSIGNABLE REGULATED PERCENTAGE	FLORIDA CAM REGULATED DOLLARS	SMA PERCENTAGE OF NONITOP SOFTWARE DOLLARS	SMA OVERRIDE PERCENTAGE	SMA OVERRIDE TICKETMARK	ASSIGNABLE SMA PERCENTAGE	ASSIGNABLE SMA DOLLARS
	D077	001110	CONSUMER MAJOR ACCOUNTS										
	D077	031013	CONSUMER MAJOR ACCOUNTS										
	D077	042310	CONSUMER MAJOR ACCOUNTS										
	D07A	001110	VOICE MESSAGING										
	D07A	001210	VOICE MESSAGING										
	D07A	040001	VOICE MESSAGING										
	D07A	072410	VOICE MESSAGING										
	D07B	021210	CLASS										
	D07B	001110	CLASS										
	D07B	001210	CLASS										
	D07B	072410	CLASS										
	D07C	001110	CONSUMER MARKET MANAGEMENT										
	D07D	001110	CONSUMER NEW PRODUCT DEVELOPMENT										
	D080	001110	MOBILITY/TELE-GO										
	D080	072410	MOBILITY/TELE-GO										
	D080	040001	MOBILITY/TELE-GO										
	D080	001210	MOBILITY/TELE-GO										
	D080	072010	MOBILITY/TELE-GO										
OK	DA72	002310	MISCELLANEOUS BILLING										
OK	DB72	002310	INTERNATIONAL SETTLEMENTS										
OK	DB10	012411	AVP - END USER BILLING										
OK	DB10	012400	AVP - END USER BILLING										
OK	DB10	001110	AVP - END USER BILLING										
OK	DB10	002310	AVP - END USER BILLING										
OK	DB10	071110	AVP - END USER BILLING										
OK	DB10	072110	AVP - END USER BILLING										
OK	DB10	072410	AVP - END USER BILLING										
OK	DB20	002310	DIR - BILLING PLANNING										
OK	DB20	072410	DIR - BILLING PLANNING										
OK	DB30	072410	DIR - BILLING SYSTEMS										
OK	DB32	072410	MAJOR PROJ. MOR - SYSTEMS										
OK	DB36	002310	MAJOR PROJ. MOR - REQ (2)										
OK	DB36	001110	MOR - BILL FORMAT DEVELOPMENT										
OK	DB37	002310	CHOICE BILLING										
OK	DB37	072410	CHOICE BILLING										
OK	DB37	072010	CHOICE BILLING										
OK	DB80	002310	DIR - CUSTOMER ACCOUNTING - EAST										
OK	DB80	002324	DIR - CUSTOMER ACCOUNTING - EAST										
OK	DB81	002310	MOR - SYSTEMS CONTROL										
OK	DB82	002310	MOR - BILLING INPUTS										
OK	DB83	002310	MOR - CBSS IMPLEMENTATION										
OK	DB84	002310	BILL DISTRIBUTION CENTER - EAST										
OK	DB70	002310	DIR - CUSTOMER ACCOUNTING - WEST										
OK	DB70	072410	DIR - CUSTOMER ACCOUNTING - WEST										
OK	DB71	002310	MOR - SYSTEMS CONTROL										
OK	DB72	002310	MOR - BILLING INPUTS										
OK	DB73	002310	MOR - CBSS IMPLEMENTATION										
OK	DB74	002310	BILL DISTRIBUTION CENTER - WEST										
OK	DB76	002310	CBSS IMPLEMENTATION - CITIZENS										

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FLORIDA
Sales, Marketing and Advertising (S/M/A) Analysis
(S/M/A, Regulated, Recurring, Florida Expenses)
CONSUMER MARKETS

BUDGET CENTER ANALYSIS TICKETMARK	BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	NON-RECURRING PERCENTAGE	NON-RECURRING PERCENTAGE TICKETMARK	S/M/A REGULATED FL RECURRING DOLLARS	LONG RUN INCREMENTAL COST ADJUSTMENT	LONG RUN INCREMENTAL COST ADV TICKETMARK	ADJUSTED S/M/A REG FL DOLLARS
	D077	001110	CONSUMER MAJOR ACCOUNTS						
	D077	031013	CONSUMER MAJOR ACCOUNTS						
	D077	042310	CONSUMER MAJOR ACCOUNTS						
	D07A	001110	VOICE MESSAGING						
	D07A	001210	VOICE MESSAGING						
	D07A	040001	VOICE MESSAGING						
	D07A	072410	VOICE MESSAGING						
	D07B	021210	CLASS						
	D07B	001110	CLASS						
	D07B	001210	CLASS						
	D07B	072410	CLASS						
	D07C	001110	CONSUMER MARKET MANAGEMENT						
	D07D	001110	CONSUMER NEW PRODUCT DEVELOPMENT						
	D080	001110	MOBILITY/TELE GO						
	D080	072410	MOBILITY/TELE GO						
	D080	040001	MOBILITY/TELE GO						
	D080	001210	MOBILITY/TELE GO						
	D080	072010	MOBILITY/TELE GO						
DK	0A72	002310	MISCELLANEOUS BILLING						
DK	0B72	002310	INTERNATIONAL SETTLEMENTS						
DK	0S10	012411	AVP: END USER BILLING						
DK	0S10	012400	AVP: END USER BILLING						
DK	0S10	001110	AVP: END USER BILLING						
DK	0S10	002310	AVP: END USER BILLING						
DK	0S10	071110	AVP: END USER BILLING						
DK	0S10	072110	AVP: END USER BILLING						
DK	0S10	072410	AVP: END USER BILLING						
DK	0S20	002310	DIR: BILLING PLANNING						
DK	0S20	072410	DIR: BILLING PLANNING						
DK	0S30	072410	DIR: BILLING SYSTEMS						
DK	0S32	072410	MAJOR PROJ: MGR: SYSTEMS						
DK	0S36	002310	MAJOR PROJ: MGR: REG (2)						
DK	0S38	001110	MGR: BILL FORMAT DEVELOPMENT						
DK	0S37	002310	CHOICE BILLING						
DK	0S37	072410	CHOICE BILLING						
DK	0S37	072010	CHOICE BILLING						
DK	0080	002310	DIR: CUSTOMER ACCOUNTING: EAST						
DK	0080	002324	DIR: CUSTOMER ACCOUNTING: EAST						
DK	0081	002310	MGR: SYSTEMS CONTROL						
DK	0082	002310	MGR: BILLING INPUTS						
DK	0083	002310	MGR: CBSS IMPLEMENTATION						
DK	0084	002310	BILL DISTRIBUTION CENTER: EAST						
DK	0070	002310	DIR: CUSTOMER ACCOUNTING: WEST						
DK	0070	072410	DIR: CUSTOMER ACCOUNTING: WEST						
DK	0071	002310	MGR: SYSTEMS CONTROL						
DK	0072	002310	MGR: BILLING INPUTS						
DK	0073	002310	MGR: CBSS IMPLEMENTATION						
DK	0074	002310	BILL DISTRIBUTION CENTER: WEST						
DK	0075	002310	CBSS IMPLEMENTATION: CITIZENS						

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FLORIDA
Sales, Marketing and Advertising (SMA) Analysis
(SMA, Regulated, Recurring Florida Expenses)
CONSUMER MARKETS

BUDGET CENTER ANAL YRS TICOMARK	BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION
DK	D880	882310	DR INT TABLES
DK	D880	872410	DR INT TABLES
DK	D880	882310	DR NATIONAL BILLING
DK	D881	882310	MGR CMR SUPPORT
DK	D882	882310	MGR CTI
DK	D882	882324	MGR CTI
DK	D884	882310	MGR NATIONAL BILLING
DK	D886	882310	MANAGER DBAC
DK	D881	882310	CMR SUPPORT
DK	D881	882324	CMR SUPPORT
DK	DCS1	882310	BILL POSTAGE SOUTH
DK	DCW1	882310	BILL POSTAGE WEST
DK	DCD2	882310	CONTROLLABLE BILL STOCK
DK	DCD3	882310	CONTROLLABLE CALLING CARDS
	DD04	881110	PRODUCT ENHANCEMENTS
	DD08	812480	NATIONAL ORDER COLLECTION VEHICLE
	DD08	872410	NATIONAL ORDER COLLECTION VEHICLE
DL	DPF1	881110	PROGRAMS CONSUMER
DL	DPF1	881218	PROGRAMS CONSUMER
DL	DPF1	840001	PROGRAMS CONSUMER
DL	DPF1	872410	PROGRAMS CONSUMER
DL	DPF2	841110	PROGRAMS MOBILE MESSAGING/CONSUMER
DL	DPF2	842610	PROGRAMS MOBILE MESSAGING/CONSUMER
DL	DPF2	881218	PROGRAMS MOBILE MESSAGING/CONSUMER
DL	DPF1	881110	PROGRAMS MOBILE MESSAGING/CONSUMER
DL	DPF1	882330	PROGRAMS MOBILE MESSAGING/CONSUMER
DL	DPF1	831013	PROGRAMS MOBILE MESSAGING/CONSUMER
DL	DPF1	840001	PROGRAMS MOBILE MESSAGING/CONSUMER
DL	DPF1	842310	PROGRAMS MOBILE MESSAGING/CONSUMER
DL	DPF1	881218	PROGRAMS MOBILE MESSAGING/CONSUMER
DL	DPF1	872610	PROGRAMS MOBILE MESSAGING/CONSUMER

ANNUAL APPROVED VIEW DOLLARS	NOW INT TEL DATA PROG SOFTWARE DOLLARS	SMA TOTAL DOLLARS	FLORIDA JURISDICTION DISTRIBUTION PERCENTAGE	FLORIDA JURISDICTION OVERRIDE PERCENTAGE	FLORIDA JURISDICTION OVERRIDE TICOMARK	FLORIDA JURISDICTION OVERRIDE PERCENTAGE	FLORIDA DOLLARS
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FLO R KING
Sales, Marketing and Advertising (S/M/A) Analysis
(S/M/A Regulated, Recurring, Florida Expenses)
CONSUMER MARKETS

BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	CAM REGULATED PERCENTAGE	CAM REGULATED OVERRIDE PERCENTAGE	CAM OVERRIDE TICKMARK	CAM ASSIGNABLE REGULATED PERCENTAGE	FLORIDA CAM REGULATED DOLLARS	S/M/A PERCENTAGE OF NON IT/SP SOFTWARE DOLLARS	S/M/A OVERRIDE PERCENTAGE	S/M/A OVERRIDE TICKMARK	ASSIGNABLE S/M/A PERCENTAGE	ASSIGNABLE S/M/A DOLLARS
D980	062310	DIR: NTF TABLES										
D980	072410	DIR: NTF TABLES										
D980	062310	DIR: NATIONAL BILLING										
D981	062310	CMR: CMR SUPPORT										
D982	062310	CMR: CTI										
D982	062324	CMR: CTI										
D984	062310	CMR: NATIONAL BILLING										
D985	062310	MANAGER: DBAC										
DA81	062310	CMR SUPPORT										
DA81	062324	CMR SUPPORT										
DC81	062310	BILL POSTAGE: SOUTH										
DCW1	062310	BILL POSTAGE: WEST										
DC82	062310	CONTROLLABLE: BILL STOCK										
DC83	062310	CONTROLLABLE: CALLING CARDS										
DC04	081110	PRODUCT ENHANCEMENTS										
DC08	012460	NATIONAL ORDER COLLECTION VEHICLE										
DC08	072410	NATIONAL ORDER COLLECTION VEHICLE										
DPF1	081110	PROGRAMS: CONSUMER										
DPF1	081218	PROGRAMS: CONSUMER										
DPF1	040001	PROGRAMS: CONSUMER										
DPF1	072410	PROGRAMS: CONSUMER										
DPF2	041110	PROGRAMS: MOBILE MESSAGING/CONSUMER										
DPF2	042610	PROGRAMS: MOBILE MESSAGING/CONSUMER										
DPF2	081218	PROGRAMS: MOBILE MESSAGING/CONSUMER										
DP51	081110	PROGRAMS: MOBILITY/CONSUMER										
DP51	082330	PROGRAMS: MOBILITY/CONSUMER										
DP51	031013	PROGRAMS: MOBILITY/CONSUMER										
DP51	040001	PROGRAMS: MOBILITY/CONSUMER										
DP51	042310	PROGRAMS: MOBILITY/CONSUMER										
DP51	081218	PROGRAMS: MOBILITY/CONSUMER										
DP51	072610	PROGRAMS: MOBILITY/CONSUMER										

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FLORIDA KING
Sales, Marketing and Advertising (S&M/A) Analysis
(S&M/A, Regulated, Recurring, Florida Expenses)
CONSUMER MARKETS

BUDGET CENTER	ACCOUNT CODE	BUDGET CENTER DESCRIPTION	NON-RECURRING PERCENTAGE	NON-RECURRING PERCENTAGE TICKMARK	S&M/A REGULATED FL RECURRING DOLLARS	LONG RUN INCREMENTAL COST ADJUSTMENT	LONG RUN INCREMENTAL COST ADJ TICKMARK	ADJUSTED S&M/A REG FL DOLLARS
D880	882310	DIR INT TABLES						
D880	872410	DIR INT TABLES						
D880	882310	DIR NATIONAL BILLING						
D881	882310	MGR - CMR SUPPORT						
D882	882310	MGR - CTI						
D882	882324	MGR - CTI						
D884	882310	MGR - NATIONAL BILLING						
D888	882310	MANAGER - DBAC						
D881	882310	CMR SUPPORT						
D881	882324	CMR SUPPORT						
DC81	882310	BILL PORTAGE - SOUTH						
DC81	882310	BILL PORTAGE - WEST						
DC82	882310	CONTROLLABLE - BILL STOCK						
DC82	882310	CONTROLLABLE - CALLING CARDS						
DD84	881110	PRODUCT ENHANCEMENTS						
DC88	812480	NATIONAL ORDER COLLECTION VEHICLE						
DC88	872410	NATIONAL ORDER COLLECTION VEHICLE						
DPF1	881110	PROGRAMS - CONSUMER						
DPF1	881218	PROGRAMS - CONSUMER						
DPF1	840001	PROGRAMS - CONSUMER						
DPF1	872410	PROGRAMS - CONSUMER						
DPF2	841110	PROGRAMS - MOBILE MESSAGING/CONSUMER						
DPF2	842610	PROGRAMS - MOBILE MESSAGING/CONSUMER						
DPF2	881218	PROGRAMS - MOBILE MESSAGING/CONSUMER						
DP81	881110	PROGRAMS - MOBILITY/CONSUMER						
DP81	882330	PROGRAMS - MOBILITY/CONSUMER						
DP81	831013	PROGRAMS - MOBILITY/CONSUMER						
DP81	840001	PROGRAMS - MOBILITY/CONSUMER						
DP81	842310	PROGRAMS - MOBILITY/CONSUMER						
DP81	881218	PROGRAMS - MOBILITY/CONSUMER						
DP81	872810	PROGRAMS - MOBILITY/CONSUMER						

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FLORIDA RATE FILING
Sales, Marketing and Advertising (S/M/A) Analysis
(S/M/A, Regulated, Recurring, Florida Expenses)
CONSUMER MARKETS

Tickmark Explanations

- DA These national center operations budget centers were analyzed as a whole.
- DB These direct marketing budget centers were analyzed as a whole.
- DC These Customer Contact Centers (CCCs) were analyzed as a whole.
- DD These Public Communications budget centers were analyzed as a whole.
- DE The Public Communication Local Market budget centers were analyzed as a whole.
- DF The Public Communication National Market budget centers were analyzed as a whole.
- DG These Public Communications wholesale budget centers were analyzed as a whole.
- DH The Public Communication Paging budget centers were analyzed as a whole.
- DI These Payment Centers are being converted into Phone Marts and were analyzed by state.
- DJ The Phone Marts were analyzed by state.
- DK These billing budget centers were analyzed as a whole.
- DL These consumer program budget centers were analyzed as a whole.

FLORIDA RATE FILING
Sales, Marketing and Advertising (S/M/A) Analysis
(S/M/A, Regulated, Recurring, Florida Expenses)
CONSUMER MARKETS

Tickmark Explanations

- D1A This figure was used as a place holder because the activities in these budget centers do not include either regulated, S/M/A, or recurring activities; therefore, the jurisdictional percentage is inconsequential. See interview notes for further details.
- D1B This figure was based upon GTE jurisdictional report information on the two budget centers in this grouping.
- D1C This figure was not provided by GTE but is a conservative estimate based upon the similarities of this budget center to other budget centers that GTE provided jurisdictional report information.
- D1D The negative budgeted expenses here represent reimbursement by other areas within GTE. Due to the complexity of this budget center, a detailed discussion can be found in the interview notes.
- D1E The activities in these budget centers do not pertain to the state of Florida.
- D1F - D1R Tickmarks not used for this state.
- D1S Per discussions with the Manager and Senior Product Manager of Retail Major Accounts, the activities in this budget center are approximately 20% dedicated to supporting customers in Florida.
- D1T - D1AY Tickmarks not used for this state.
- D1AZ In a detailed survey including all the Phone Mart Managers throughout the state of Florida, it was determined that the activities in these Phone Marts are solely dedicated to customers in Florida.

FLORIDA RATE FILING
Sales, Marketing and Advertising (S/M/A) Analysis
(S/M/A, Regulated, Recurring, Florida Expenses)
CONSUMER MARKETS

Tickmark Explanations

- D2A Per discussions with Business Analysts, the activities funded by this budget center are approximately 40% regulated. The regulated activities in this budget center are dedicated to vertical services and additional phone lines.
- D2B Per discussion with a Business Analyst, the funds in this budget center are approximately 5% regulated.
- D2C Per discussion with the Manager of Direct Marketing, the activities in these budget centers are approximately 50% regulated. Approximately half of the staff focuses on the marketing of long distance and other non-regulated products, while the other half focuses on vertical services and other regulated products.
- D2D GTE is not going to wholesale long distance; therefore, a 0% regulated percentage has been applied.
- D2E Per discussions with a Business Analyst and the Group Manager of Industry Services, the activities in these budget centers are not regulated for the purposes of this study. See interview notes for further details.
- D2F Per discussions with a Business Analyst and personnel in Smart Cards, the activities in this budget center are not regulated. Smart Cards are essentially prepaid calling cards.
- D2G Per discussion with a Business Analyst, the activities in these budget centers are not regulated, because paging is a non-regulated service.
- D2H Per discussion with a Business Analyst, the funds transferred to this budget center and the activities within this budget center were both regulated and non-regulated. Approximately 20% were regulated, primarily composed of vertical services. Due to the complexity of this budget center, a detailed discussion can be found in the interview notes.
- D2I Based on the analysis of the Phone Marts, the activities in this budget center are estimated to be 60% regulated.
- D2J Based on the analysis of the Phone Marts, the activities in this budget center are estimated to be 60% regulated.
- D2K Based on the analysis of the Phone Marts, the activities in this budget center are estimated to be 60% regulated.

FLORIDA RATE FILING
Sales, Marketing and Advertising (S/M/A) Analysis
(S/M/A, Regulated, Recurring, Florida Expenses)
CONSUMER MARKETS

Tickmark Explanations

- D2L Based on the analysis of the Product Management Budget Centers, the activities in this budget center are estimated to be 80% regulated.
- D2M Per discussion with the Director of Retail Market Response and New Product Development, the activities within this budget center are approximately 95% regulated.
- D2N Per discussion with a Senior Group Product Manager, the activities in this budget center are approximately 50% regulated. The product managers in this budget center support different products, approximately half support regulated products while the other half supports non-regulated products.
- D2O Per discussion with a Senior Group Product Manager, the activities in this budget center are entirely regulated because IntraLATA service is regulated.
- D2P Per discussions with the Manager and personnel from Enhanced Services Platforms, the activities in this budget center are regulated.
- D2Q Per discussion with the Director and Group Product Manager of Retail Basic Services, the activities in this budget center are approximately 100% regulated. The employees in this budget center sell primarily regulated products including R1 and B1 lines and other similar products.
- D2R Per discussion with the Group Marketing Manager and a Senior Product Manager, the activities in this budget center are approximately 75% regulated.
- D2S Per discussion with a Business Analyst, the activities in this budget center are regulated because they are associated with voice messaging.
- D2T Per discussions with a Senior Group Product Manager, a Product Manager, and a Business Analyst, the activities in this budget center are approximately 100% regulated. This budget center supports the vertical services (caller ID, etc.) which are regulated products.
- D2U Per discussion with the Director of Retail Market Management, the activities in this budget center are 80% regulated.
- D2V Per discussion with the Director of Retail Market Response and New Product Development, the activities in this budget center are approximately 50% regulated.

FLORIDA RATE FILING
Sales, Marketing and Advertising (S/M/A) Analysis
(S/M/A, Regulated, Recurring, Florida Expenses)
CONSUMER MARKETS

Tickmark Explanations

- D2W Per discussion with a Business Analyst, the activities in this budget center are approximately 5% regulated. The majority of the employees' time is spent on supporting cellular service, but a portion of their time supports existing Tele-go customers. Tele-go incorporates a combination of cellular and local service.
- D2X Per discussion with the Product Manager of Directory Services, the activities in this budget center are approximately 70% regulated. The employees in this budget center provide extended calling area directories to GTE customers among other similar activities.
- D2Y - D2AY Tickmarks not used for this state.
- D2AZ In a detailed survey including all the Phone Mart Managers throughout the state of Florida, it was determined that the activities in these Phone Marts are 50% regulated.

FLORIDA RATE FILING
Sales, Marketing and Advertising (S/M/A) Analysis
(S/M/A, Regulated, Recurring, Florida Expenses)
CONSUMER MARKETS

Tickmark Explanations

- D3A Per discussion with a Business Analyst, approximately 10% of the funds in this budget center support S/M/A related activities. S/M/A activities include the marketing of additional lines among other things. For a more detailed explanation of the activities that this budget center supports, refer to the interview notes.
- D3B Per discussion with a Business Analyst, approximately 15% of the funds in this budget center support S/M/A related activities. The majority of these funds are dedicated to Off-line facility activities, which are non-S/M/A related.
- D3C Per discussions with Business Analysts, the activities in these budget centers are S/M/A related. The activities include taking sales orders and correcting data entry errors, among other S/M/A related activities.
- D3D Per discussion with the Manager of Direct Marketing, the activities in these budget centers are all devoted to S/M/A.
- D3E Per discussions with a Business Analyst and a National Resource Center Manager, the activities in these budget centers are approximately 50% S/M/A related. The S/M/A activities include processing inbound sales orders that the Customer Contact Centers (CCC) receive.
- D3F Per discussion with a Business Analyst and based on the analysis of the Phone Marts, the activities in this budget center are estimated to be 40% S/M/A related.
- D3G Per discussion with a Business Analyst, the activities in this budget center are not S/M/A related. The activities in this budget center are dedicated to information system support.
- D3H Based on the analysis of the Phone Marts, the activities in this budget center are estimated to be 55% S/M/A related.
- D3I Based on the analysis of the Product Management Budget Centers, the activities in this budget center are 50% S/M/A related.
- D3J Per discussion with the Director of Retail Market Response and New Product Development, the activities within this budget center are approximately 90% S/M/A related.
- D3K Per discussion with a Senior Group Product Manager, the activities in this budget center are approximately 85% S/M/A related.

FLORIDA RATE FILING
Sales, Marketing and Advertising (S/M/A) Analysis
(S/M/A, Regulated, Recurring, Florida Expenses)
CONSUMER MARKETS

Tickmark Explanations

- D3L Per discussion with a Senior Group Product Manager, the activities in this budget center are approximately 55% S/M/A related.
- D3M Per discussion with the Manager of Enhanced Services Platform, the activities in this budget center are not S/M/A related. The activities include the implementation of hardware and software, which service the company's voice mail system.
- D3N Per discussion with the Director and Group Product Manager of Retail Basic Services, the activities in this budget center are approximately 45% S/M/A related.
- D3O Per discussion with a Business Analyst, the funds in this budget center support activities that are not S/M/A related, because they are dedicated to the development of a database.
- D3P Per discussion with the Group Marketing Manager and a Senior Product Manager, the activities in this budget center are approximately 10% S/M/A related.
- D3Q Per discussion with a Business Analyst, the activities in this budget center are approximately 5% S/M/A related. The majority of this budget center is devoted to paying voice messaging fees.
- D3R Per discussions with a Senior Group Product Manager, a Product Manager, and a Business Analyst, the activities in this budget center are entirely S/M/A related. This budget center supports the selling of vertical services (caller ID, etc.).
- D3S Per discussion with the Director of Retail Market Management, the activities in this budget center are approximately 85% S/M/A related.
- D3T Per discussion with the Director of Retail Market Response and New Product Development, the activities in this budget center are approximately 95% S/M/A related.
- D3U Per discussion with a Business Analyst, the activities in these budget centers are devoted to billing and collections, and are therefore 0% S/M/A related.

FLORIDA RATE FILING
Sales, Marketing and Advertising (S/M/A) Analysis
(S/M/A, Regulated, Recurring, Florida Expenses)
CONSUMER MARKETS

Tickmark Explanations

- D3V Per discussion with the Product Manager of Directory Services, the activities in this budget center are not S/M/A related. The employees do not participate in any S/M/A activities.
- D3W Per discussion with a Business Analyst, the activities in this budget center are not S/M/A related because they are dedicated to establishing a uniform national order entry tool.
- D3X Per discussion with a Business Analyst, the activities in this budget center are not S/M/A related.
- D3Y – D3AY Tickmarks not used for this state.
- D3AZ In a detailed survey including all the Phone Mart Managers throughout the state of Florida, it was determined that the activities in these Phone Marts are 55% S/M/A related.

FLORIDA RATE FILING
Sales, Marketing and Advertising (S/M/A) Analysis
(S/M/A, Regulated, Recurring, Florida Expenses)
CONSUMER MARKETS

Tickmark Explanations

- D4A Per discussion with a Business Analyst, the funds in this budget center support activities that are recurring in nature.
- D4B Per discussion with Business Analysts, the activities in this budget center are non-recurring in nature.
- D4C Per discussion with the Manager of Direct Marketing, the activities in these budget centers are recurring in nature.
- D4D Per discussions with a Business Analyst and a National Resource Center Manager, the activities in these budget centers are non-recurring in nature.
- D4E Based on the analysis of the Phone Marts, the activities in this budget center are estimated to be 20% non-recurring in nature.
- D4F Based on the analysis of the Phone Marts, the activities in this budget center are estimated to be 20% non-recurring in nature.
- D4G Based on the analysis of the Product Management Budget Centers, the activities in this budget center are recurring in nature.
- D4H Per discussion with the Director of Retail Market Response and New Product Development, the activities within this budget center are recurring in nature.
- D4I Per discussion with a Senior Group Product Manager, the activities in this budget center are recurring in nature.
- D4J Per discussion with a Senior Group Product Manager, the activities in this budget center are recurring in nature.
- D4K Per discussion with the Director and Group Product Manager of Retail Basic Services, the activities in this budget center are recurring in nature.
- D4L Per discussion with the Group Marketing Manager and a Senior Product Manager, the activities in this budget center are recurring in nature.
- D4M Per discussion with the Senior Product Manager of Voice Mail, the activities in this budget center are recurring in nature.
- D4N Per discussions with a Senior Group Product Manager, a Product Manager, and a Business Analyst, the activities in this budget center are recurring in nature.

FLORIDA RATE FILING
Sales, Marketing and Advertising (S/M/A) Analysis
(S/M/A, Regulated, Recurring, Florida Expenses)
CONSUMER MARKETS

Tickmark Explanations

- D4O Per discussion with the Director of Retail Market Management, the activities in this budget center are recurring in nature.
- D4P Per discussion with the Director of Retail Market Response and New Product Development, the activities in this budget center are recurring in nature.
- D4Q – D4AY Tickmarks not used for this state.
- D4AZ In a detailed survey including all the Phone Mart Managers throughout the state of Florida, it was determined that the activities in these Phone Marts are 20% non-recurring in nature.

FLORIDA RATE FILING
Sales, Marketing and Advertising (S/M/A) Analysis
(S/M/A, Regulated, Recurring, Florida Expenses)
CONSUMER MARKETS

Tickmark Explanations

- D5A Per discussion with the General Sales Manager of Retail Sales, to meet the increase in activities that result from an increase in competition, a LRIC increase of approximately 10% will be necessary.
- D5B Based on the analysis of the Product Management Budget Centers, to meet the increase in activities that result from an increase in competition, a LRIC increase of approximately 25% will be necessary.
- D5C Per discussion with the Director of Retail Market Response and New Product Development, a LRIC increase was not necessary.
- D5D Per discussion with the Director of Retail Value Added Services, to meet the increase in activities that result from an increase in competition, a LRIC increase of approximately 10% will be necessary.
- D5E Per discussion with a Senior Group Product Manager, a LRIC increase was not necessary.
- D5F Per discussion with the Director and Group Product Manager of Retail Basic Services, a LRIC increase was not necessary.
- D5G Per discussions with the Group Marketing Manager and Senior Product Manager, to meet the increase in activities that result from an increase in competition, a LRIC increase of approximately 100% will be necessary.
- D5H Per discussion with the Senior Product Manager of Voice Mail, a LRIC increase of approximately 20% will be necessary as a result to increases in competition.
- D5I Per discussions with a Senior Group Product Manager, a Product Manager, and a Business Analyst, a LRIC increase was not necessary.
- D5J Per discussion with the Director of Retail Market Management, to meet the increase in activities that result from an increase in competition, a LRIC increase of approximately 50% will be necessary.
- D5K Per discussion with the Director of Retail Market Response and New Product Development, to meet the increase in activities that result from an increase in competition, a LRIC increase of approximately 45% will be necessary.
- D5L Per discussion with a Business Analyst, a LRIC decrease of 100% is necessary because Tele-go is going to be phased out.

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Billing & Collection Study

Part I

Summary Information

1997 NATIONAL - END USER AND CABS SUMMARY

4 Digit	(A) 1997 Actual	(B) Direct	(C) Shared	(D) Total B&C Related	% B&C Related
6112	\$ 20,413,298	\$ 11	\$ -	11	0.000054%
6116	\$ 4,940,692	\$ 10	\$ 0	10	0.000196%
6121	\$ 226,176,439	\$ 103,368	\$ 27,304	130,671	0.057774%
6122	\$ 23,043,532	\$ 1,040,407	\$ 491,126	1,531,533	6.646259%
6123	\$ 38,306,548	\$ 2,462,788	\$ 1,038,934	3,501,722	9.141315%
6124	\$ 398,255,394	\$ 54,577,567	\$ 2,191,455	56,769,021	14.254426%
6212	\$ 450,393,054	\$ 6,117	\$ 363	6,479	0.001439%
6232	\$ 60,845,985	\$ -	\$ 1,309	1,309	0.002151%
6362	\$ 37,820,008	\$ -	\$ -	-	0.000000%
6411	\$ 35,160,964	\$ -	\$ -	-	0.000000%
6421	\$ 214,496,499	\$ -	\$ -	-	0.000000%
6423	\$ 270,869,441	\$ -	\$ 30	30	0.000011%
6533	\$ -	\$ 198	\$ 162	360	0.000000%
6534	\$ 190,587,814	\$ (5)	\$ 703	698	0.000366%
6535	\$ 59,322,951	\$ -	\$ 44	44	0.000075%
6611	\$ -	\$ -	\$ 275	275	0.000000%
6612	\$ -	\$ -	\$ 279,704	279,704	0.000000%
6622	\$ 140,977,532	\$ 1,219	\$ 308	1,527	0.001083%
6623	\$ 560,115,142	\$ 129,104,960	\$ 45,140,670	174,245,630	31.108895%
6711	\$ 40,725,452	\$ (7,571)	\$ 26,353	18,783	0.046120%
6712	\$ 29,345,918	\$ 42	\$ -	42	0.000143%
6721	\$ 123,348,243	\$ 6,512	\$ 13,240	19,752	0.016013%
6722	\$ 92,877,135	\$ 12,237	\$ 14,736	26,972	0.029041%
6723	\$ 104,884,080	\$ 8,361	\$ 1,083,653	1,092,014	1.041162%
6724	\$ 460,766,425	\$ 41,356,523	\$ 23,297,062	64,653,585	14.031748%
6725	\$ 28,571,690	\$ -	\$ 5	5	0.000019%
6728	\$ 77,137,102	\$ 522,858	\$ 2,919,136	3,441,994	4.462177%
7370	\$ -	\$ (15)	\$ 246	231	0.000000%
Total	\$ 3,689,381,338	\$ 229,195,585	\$ 76,526,817	\$ 305,722,402	

Notes:

(A) Represents 1997 actual OPARS GTE Domestic Telops amounts.

(B) and (C) Represents 9/97 OPARS GTE Domestic Telops amounts annualized, which were determined via the study to be associated with Billing and Collection activities.

Billing and Collection Binder Summary

EUB

<i>Residential</i>	<i>Study Amount</i>
Residential Direct	\$ 102,306,978
Residential Shared	\$ 17,518,284
B&C Shared	\$ 24,825,800

Residential Total **\$ 144,651,063**

Business

Business Direct	\$ 44,802,605
Business Shared	\$ 4,244,946
B&C Shared	\$ 10,161,836

Business Total **\$ 59,209,387**

Intralata

Intralata Direct	\$ 41,333,071
Intralata Shared	\$ 3,894,229
B&C Shared	\$ 9,370,344

Intralata Total **\$ 54,597,644**

<i>EUB Total</i>	\$ 258,458,093
<i>CABS Total</i>	\$ 47,266,621
<i>Grand Total</i>	\$ 305,724,714

Note: See reconciliation on next page.

Reconciliation

CABS Reconciliation

Cost Pool Total* \$ 47,264,308
CABS Binder Total \$ 47,266,621
Difference \$ 2,313

Reconciliation \$ 2,313

EUB Reconciliation

Cost Pool Total \$ 258,458,093
EUB Binder Total \$ 258,458,093
Difference \$ 0

Reconciliation \$ 0

Total	
Cost Pool Total	\$ 305,722,401
Binder Total	\$ 305,724,714
Difference	\$ 2,314
	\$ 2,314

Notes:

- 1) Bill Distribution and Bill Inquiry for CABS not included
- 2) B-Accounts incorrectly included in CABS Study.
- 3) UMS was incorrectly factored into the 4 digit roll-up

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3

1997 National End User Summary

4 Digit	Direct	Shared	Total
6112 \$	2 \$	- \$	2
6116 \$	3 \$	- \$	3
6121 \$	103,363 \$	4,944 \$	108,307
6122 \$	1,031,634 \$	290,995 \$	1,322,629
6123 \$	2,455,040 \$	999,786 \$	3,454,825
6124 \$	30,774,449 \$	1,779,576 \$	32,554,026
6212 \$	6,156 \$	381 \$	6,538
6232 \$	- \$	1,309 \$	1,309
6362 \$	- \$	- \$	-
6411 \$	- \$	- \$	-
6421 \$	- \$	- \$	-
6423 \$	- \$	30 \$	30
6534 \$	- \$	- \$	-
6535 \$	- \$	44 \$	44
6622 \$	1,209 \$	307 \$	1,516
6623 \$	121,327,199 \$	40,269,850 \$	161,597,049
6711 \$	(7,571) \$	26,353 \$	18,783
6712 \$	42 \$	- \$	42
6721 \$	6,512 \$	13,240 \$	19,752
6722 \$	12,237 \$	14,616 \$	26,853
6723 \$	21,707 \$	957,323 \$	979,030
6724 \$	32,166,815 \$	23,001,620 \$	55,168,435
6728 \$	543,856 \$	2,655,063 \$	3,198,919
Total		\$	258,458,093

Note: Variances with EUB detail reporting are due to rounding.

1997 National CABS Summary

4 Digit Acct	Direct	Shared	Total
6112 \$	9 \$	0 \$	9
6116 \$	6 \$	0 \$	6
6121 \$	5 \$	22,360 \$	22,365
6122 \$	8,773 \$	200,131 \$	208,903
6123 \$	7,748 \$	39,148 \$	46,897
6124 \$	23,803,116 \$	411,878 \$	24,214,994
6212 \$	(40) \$	(19) \$	(58)
6533 \$	198 \$	162 \$	360
6534 \$	(5) \$	703 \$	698
6611 \$	- \$	275 \$	275
6612 \$	- \$	279,704 \$	279,704
6622 \$	11 \$	1 \$	11
6623 \$	7,777,761 \$	4,870,820 \$	12,648,580
6722 \$	- \$	119 \$	119
6723 \$	(13,347) \$	126,330 \$	112,983
6724 \$	9,189,707 \$	295,443 \$	9,485,149
6725 \$	- \$	5 \$	5
6728 \$	(20,998) \$	264,073 \$	243,075
7370 \$	(15) \$	246 \$	231
Total	\$ 40,752,929	\$ 6,511,379	\$ 47,264,308

Note: Variance with CABS detail is due to a (\$2,313) adjustment inadvertently not included in the summary roll-up.

GTE Telephone Operations
Billing & Collection Study - National End User Billing Cost - By Account

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Account No.	Budget Center	Direct	Shared
6112	D420 D520 P511 P513		
	Total 6112		
6116	D420 D520 P511 P513		
	Total 6116		
6121	D012 D014 D020 D023 D120 D220 D320 D420 D520 D720 D820 D920 DA91 DA93 DS62 DS80 P511 P512 P517 P518 P519 P613 P623 P643 P653		
	Total 6121		
6122	D012 D014 D020 D023		

REDACTED

Thursday, April 06, 2000

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Account No.	Budget Center	Direct	Shared
-------------	---------------	--------	--------

D060
D120
D122
D220
D320
D420
D520
D620
D720
D820
D920
DA12
DA91
DB72
DS62
DS64
DS71
DS72
DS74
DS80
DS91
DS92
DS95
P511
P512
P513
P514
P517
P518
P51B
P51D
P530
P613
P623
P633
P643
P653
P79Y

REDACTED

Total 6122

6123

D012
D014
D020
D023
D060
D120
D123

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Account No.	Budget Center	Direct	Shared
	D220		
	D320		
	D420		
	D520		
	D620		
	D720		
	D820		
	D920		
	DA12		
	DA15		
	DA72		
	DA91		
	DA93		
	DB72		
	DCW1		
	DS20		
	DS31		
	DS32		
	DS33		
	DS34		
	DS36		
	DS40		
	DS61		
	DS62		
	DS63		
	DS64		
	DS71		
	DS72		
	DS80		
	DS91		
	DS92		
	DS93		
	DS94		
	DS95		
	P511		
	P512		
	P513		
	P514		
	P517		
	P518		
	P51B		
	P51D		
	P530		
	P613		
	P623		
	P633		
	P643		
	P653		

REDACTED

GTE Telephone Operations
Billing & Collection Study - National End User Billing Cost - By Account

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Account No.	Budget Center	Direct	Shared
	P79Y		

Total 6123

6124

BILLSTAR

BVT

CBSS

D012

D014

D020

D023

D060

D120

D122

D123

D220

D320

D420

D520

D620

D720

D820

D920

DA12

DA72

DA91

DA93

DB72

DS20

DS31

DS32

DS33

DS34

DS36

DS40

DS61

DS62

DS63

DS64

DS71

DS72

DS74

DS80

DS91

DS92

DS93

DS94

DS95

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GTE Telephone Operations
Billing & Collection Study - National End User Billing Cost - By Account

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Account No.	Budget Center	Direct	Shared
	P511		
	P512		
	P513		
	P514		
	P517		
	P518		
	P51B		
	P51D		
	P530		
	P613		
	P633		
	P643		
	P653		
	P79Y		
	TEMPO		
	TP		
	UMS		
	Total 6124		
6212			
	D420		
	D520		
	P511		
	P518		
	P530		
	Total 6212		
6232			
	DA91		
	Total 6232		
6362			
	P511		
	Total 6362		
6411			
	D720		
	Total 6411		
6421			
	D520		
	P511		
	Total 6421		
6423			
	D720		
	DS71		

REDACTED

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GTE Telephone Operations
Billing & Collection Study - National End User Billing Cost - By Account

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Account No.	Budget Center	Direct	Shared
	P511		
		Total 6423	
6534			
	P511		
		Total 6534	
6535			
	P51B		
		Total 6535	
6622			
	P51B		
		Total 6622	
6623			
	D012		
	D014		
	D020		
	D023		
	D060		
	D120		
	D122		
	D123		
	D220		
	D320		
	D420		
	D520		
	D620		
	D720		
	D820		
	D920		
	DA12		
	DA15		
	DA72		
	DA91		
	DA93		
	DB72		
	DC02		
	DCS1		
	DCW1		
	DS20		
	DS32		
	DS36		
	DS40		
	DS61		
	DS62		
	DS63		

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GTE Telephone Operations
Billing & Collection Study - National End User Billing Cost - By Account

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Account No.	Budget Center	Direct	Shared
6711	DS64		
	DS71		
	DS72		
	DS74		
	DS80		
	DS91		
	DS92		
	DS93		
	DS94		
	DS95		
	P511		
	P512		
	P513		
	P514		
	P517		
	P518		
	P51B		
	P51D		
	P530		
	P613		
	P623		
	P633		
	P643		
	P653		
	P79Y		
		Total 6623	REDACTED
6712	D020		
	D060		
	P511		
	P613		
	P633		
		Total 6711	
6712	D060		
		Total 6712	
6721	D023		
	D320		
	DA91		
	DC02		
	DCS1		
	DS61		
	DS62		
	DS80		

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Account No.	Budget Center	Direct	Shared
	DS91		
	DS94		
	P643		
	Total 6721		
6722			
	D020		
	D023		
	D320		
	D420		
	D520		
	D720		
	D820		
	D920		
	DA91		
	DS92		
	P633		
	P643		
	Total 6722		
6723			
	D012		
	D014		
	D020		
	D023		
	D060		
	D120		
	D122		
	D123		
	D220		
	D320		
	D420		
	D520		
	D620		
	D720		
	D820		
	D920		
	DA12		
	DA72		
	DA91		
	DA93		
	DB72		
	DCS1		
	DCW1		
	DS20		
	DS31		
	DS32		
	DS33		

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Account No.	Budget Center	Direct	Shared
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DS34
DS36
DS40
DS61
DS62
DS63
DS64
DS71
DS72
DS74
DS80
DS91
DS92
DS93
DS94
DS95
P511
P512
P513
P514
P517
P518
P51B
P51D
P530
P613
P623
P633
P643
P653
P79Y

REDACTED

Total 6723

6724

BILLSTAR
BVT
CBSS
D012
D014
D023
D060
D120
D123
D220
D320
D420
D520
D620

Account No.	Budget Center	Direct	Shared
	D720		
	D820		
	D920		
	DA15		
	DA91		
	DS20		
	DS31		
	DS32		
	DS33		
	DS34		
	DS36		
	DS40		
	DS61		
	DS64		
	DS80		
	DS91		
	DS92		
	DS93		
	DS94		
	DS95		
	P511		
	P512		
	P513		
	P514		
	P517		
	P518		
	P51B		
	P530		
	P613		
	P623		
	P633		
	P643		
	P653		
	P79Y		
	TEMPO		
	TP		
	UMS		
	Total 6724		
6728	D012		
	D014		
	D020		
	D023		
	D060		
	D120		
	D122		
	D123		

REDACTED

Account No.	Budget Center	Direct	Shared
	D220		
	D320		
	D420		
	D520		
	D620		
	D720		
	D820		
	D920		
	DA12		
	DA15		
	DA72		
	DA91		
	DA93		
	DB72		
	DC02		
	OCS1		
	DCW1		
	DS20		
	DS31		
	DS32		
	DS33		
	DS34		
	DS36		
	DS40		
	DS61		
	DS62		
	DS63		
	DS64		
	DS71		
	DS72		
	DS74		
	DS80		
	DS91		
	DS92		
	DS93		
	DS94		
	DS95		
	P511		
	P512		
	P513		
	P514		
	P517		
	P518		
	P51B		
	P51D		
	P530		
	P613		
	P623		

REDACTED

Account No.	Budget Center	Direct	Shared
	P633		
	P643		
	P653		
	P79Y		
		Total 6728	REDACTED
<i>Grand Total</i>			

Account No.	Budget Center	Direct	Shared
6112	V114		
			Total 6112
6116	V114		
			Total 6116
6121	V110 V114 V123		
			Total 6121
6122	V110 V111 V113 V114 V123 V140 V147		
			Total 6122
6123	V110 V111 V113 V114 V115 V123 V140 V147		
			Total 6123
6124	IT/DP V110 V111 V113 V114 V123 V140 V147		
			Total 6124
6212	V113		
			Total 6212
6533	V114		
			Total 6533

REDACTED

Account No.	Budget Center	Direct	Shared
6534	V110 V111 V113 V114		
	Total 6534		
6611	V140		
	Total 6611		
6612	V140 V147		
	Total 6612		
6622	V113 V115		
	Total 6622		
6623	Adjust Adjust V110 V111 V113 V114 V115 V118 V123 V140 V147		
	Total 6623		
6722	V123		
	Total 6722		
6723	V110 V111 V113 V114 V115 V123 V140 V147		
	Total 6723		
6724	IT/DP V110 V111		

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GTE Telephone Operations
Billing & Collection Study - Carrier Access Billing Cost - By Account

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Account No.	Budget Center	Direct	Shared
	V113		
	V114		
	V115		
	V123		
	V140		
	V147		
	Total	6724	
6725	V114		
	Total	6725	
6728	V110		
	V111		
	V113		
	V114		
	V115		
	V123		
	V140		
	V147		
	Total	6728	
7370	V113		
	V115		
	Total	7370	
Grand Total			

REDACTED

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GTE Telephone Operations
Billing & Collection Study - Cost Element Code Description

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Code	CE Description	Group	Type
000	Information Technology/ Data Processing	IT/DP	Direct
01A	Pensions-Current Service	Benefits	Shared
01B	Pensions-Past Service	Benefits	Shared
02A	Insurance-Group Life	Insurance	Shared
02B	Insurance-Medical, Surgical, Dental, Hospitalization	Insurance	Shared
02C	Insurance-Workers Compensation	Insurance	Shared
039	Benefits Accrual	Benefits	Shared
03A	Other Benefits	Benefits	Shared
03B	Company Contribution-Savings & Investment	Miscellaneous	Shared
03C	Company Contribution-Choices/Flexible Benefits	Benefits	Shared
03P	Benefit Costs-Process Re-engineering	Benefits	Shared
04A	Payroll Taxes-FICA	Taxes	Shared
04B	Payroll Taxes-State Unemployment	Taxes	Shared
04C	Payroll Taxes-Federal Unemployment	Taxes	Shared
101	Distributed Occupational Labor	Labor	Direct
102	Distributed Occupational Accrued Labor	Labor	Direct
113	Incurred Nonoccupational Management Labor	Labor	Direct
11A	Incurred Occupational & Support Labor -Basic Pay	Labor	Direct
11B	Incurred Occupational & Support Labor -Overtime	Labor	Direct
11C	Incurred Occupational & Support Labor -Paid Absent	Benefits	Shared
11D	Incurred Occupational & Support Labor -Differential Pay	Labor	Direct
122	Labor Overhead Distributed-Direct Support and Supervision	Overhead	Shared
123	Labor Overhead Distributed-Overtime Premium/Paid Absent	Overhead	Shared
124	Labor Overhead Distributed-Indirect Support and Supervision	Overhead	Shared
125	Labor Overhead Distributed-GO Common Indirect Support & Supervision	Overhead	Shared
126	Labor Overhead Distributed-State Common Indirect Support & Supervision	Overhead	Shared
129	Labor Transferred to Nonregulated Operations	Labor	Direct
12A	Labor Overhead Distributed-Direct Supervision-Lump Sum/Unit Bid OSP Contractor	Labor	Direct
12B	Labor Overhead Distributed-Direct Supervision-Lump Sum/Unit Bid COE Contractor	Labor	Direct
12C	Labor Overhead Distributed-Direct Supervision-Hourly OSP Contractor	Labor	Direct
12D	Labor Overhead Distributed-Direct Supervision-Hourly COE Contractor	Labor	Direct
12E	Labor Overhead Distributed-Indirect Supervision-Lump Sum/Unit Bid OSP Contractor	Labor	Direct
12F	Labor Overhead Distributed-Indirect Supervision-Lump Sum/Unit Bid COE Contractor	Labor	Direct
12G	Labor Overhead Distributed-Indirect Supervision-Hourly OSP Contractor	Labor	Direct
12H	Labor Overhead Distributed-Indirect Supervision-Hourly COE Contractor	Labor	Direct
12J	Labor Overhead Distributed-Direct Supervision-BTL Contractor	Labor	Direct
12K	Labor Overhead Distributed-Indirect Supervision-BTL Contractor	Labor	Direct
13A	Paid Absent-Sickness	Benefits	Shared
13B	Paid Absent-Accident	Benefits	Shared
13C	Paid Absent-Other	Benefits	Shared
149	Labor Accrual	Labor	Direct
14A	Vacation Accrual	Miscellaneous	Shared

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Code	CE Description	Group	Type
14B	Separation Pay	Miscellaneous	Shared
14C	Other Labor Costs	Labor	Direct
14P	Severance Costs-Process Re-engineering	Miscellaneous	Shared
159	EIP/MICS Payout	Miscellaneous	Shared
191	Labor OH Distr -Provisioning	Labor	Direct
192	Labor OH Distr -Other Work Equipment	Labor	Direct
193	Labor OH Distr -Motor Vehicle	Transportation	Direct
194	Labor OH Distr -Aircraft	Labor	Direct
196	Labor OH Distr -Nontrouble Dispatch	Labor	Direct
197	Labor OH Distr -Support Services	Labor	Direct
19A	Distributed Labor Allocations -Intercompany	Labor	Direct
19B	Reversal of Labor Allocations -Intercompany	Labor	Direct
19E	Distributed Labor Allocations -Stamford	Labor	Direct
19F	Distributed Labor Allocations -Intracompany	Labor	Direct
19G	Reversal of Labor Allocations -Intracompany	Labor	Direct
19J	Reversal of Labor Allocations - Stamford	Labor	Direct
19M	Distributed Labor Allocations - Intracompany - Service Bureau	Labor	Direct
19N	Reversal of Labor Allocations -Intracompany - Service Bureau	Labor	Direct
1WS	Labor Cost-Work Stoppage	Labor	Direct
201	Major Material Disbursed From Stock	Material	Direct
202	Material Transferred Between Storerooms	Material	Direct
20A	Major Material Purchased Direct	Material	Direct
211	Minor Material Disbursed From Stock	Material	Direct
212	Minor Material & Supplies Loaded on Major Material	Material	Direct
213	Minor Material & Supplies Loaded on Labor	Material	Direct
21A	Minor Material & Supplies Purchased Direct	Material	Direct
21B	Special Charges-Material	Material	Direct
22A	Motor Vehicle/Aircraft -Service Supplies	Transportation	Direct
22B	Motor Vehicle/Aircraft -Repair Parts	Transportation	Direct
22C	Motor Vehicle/Aircraft -Gasoline	Transportation	Direct
22D	Motor Vehicle/Aircraft -Oil	Transportation	Direct
22E	Motor Vehicle/Aircraft -Tires	Transportation	Direct
22F	Motor Vehicle/Aircraft -Aviation/Diesel Fuel	Transportation	Direct
22G	Motor Vehicle/Aircraft -Other	Transportation	Direct
23A	Software/RTU Fees -Operating System	Software	Shared
23B	Software/RTU Fees -Application Software	Software	Shared
23C	RTU Contract Maintenance Fees	Software	Shared
23D	Corporate Level Lic Agreements	Software	Shared
23E	Corporate Level Maint & License Fees	Software	Shared
24A	Inventory Purchases	Inventory	Direct
271	Sales/Use Tax Loaded on Material	Taxes	Shared
272	Freight Loaded on Material	Freight	Direct

Code	CE Description	Group	Type
27A	Sales/Use Tax on Direct Purchases	Taxes	Shared
27B	Inbound Freight	Freight	Direct
27C	Outbound Freight	Freight	Direct
281	Intercompany Unbilled Receivables	Miscellaneous	Shared
28A	Inventory Adjustments -Quantities	Inventory	Direct
28B	Inventory Adjustments -Pricing	Inventory	Direct
28C	Dispositions from Stock	Miscellaneous	Shared
28D	Material -Vendor Returns	Material	Direct
291	Intercompany Tax Elimination on Distributed Material	Taxes	Shared
294	Intercompany Tax Elimination on Purchased Material	Taxes	Shared
309	Contractor -Accrual/Reversal	Labor	Direct
30A	Contractor Labor - Installation Hourly Rate	Labor	Direct
30B	Contractor Labor -Installation Unit Bid	Labor	Direct
30C	Contractor Labor -Installation Lump Sum	Labor	Direct
30D	Contractor Costs -Lump Sum	Labor	Direct
30F	Contractor Labor -I&R/Cable/COE Maintenance	Labor	Direct
30G	Contractor Labor -Engineering Hourly Rate	Labor	Direct
30H	Contractor Labor -Engineering Unit Bid	Labor	Direct
30J	Contractor Labor -Engineering Lump Sum	Labor	Direct
30K	Contractor Labor -Cable Splicer Hourly Rate	Labor	Direct
30L	Contractor Labor - Cable Splicer Unit Bid	Labor	Direct
30M	Contractor Labor -Cable Splicer Lump Sum	Labor	Direct
31A	Contractor -Material	Labor	Direct
32A	Contractor -Equipment	Labor	Direct
33A	Contractor -GTE Corporate Prorate	Labor	Direct
33B	Contractor -GTE Supply Prorate	Labor	Direct
34A	Contractor -Other Professional, Office, Support Services	Labor	Direct
34B	Contractor -Retainage	Labor	Direct
34C	Contractor -Equipment Repair/Maintenance	Labor	Direct
34D	Contractor -Other Engineering, Design, Architect	Labor	Direct
34E	Contractor - Environmental	Labor	Direct
34P	Contractor - Process Re-engineering Training	Labor	Direct
34T	Contractor Cost - Training Expense	Labor	Direct
35P	Contractor - Process Re-engineering Other	Labor	Direct
36A	Contractor - Collection Services	Labor	Direct
37A	Contractor -Billing -Access Charges	Labor	Direct
39A	Billing To/From Others	Miscellaneous	Shared
39B	Billing To/From OPARS Affiliates	Miscellaneous	Shared
39C	Billing To/From Non-OPARS Affiliates	Miscellaneous	Shared
40A	Employee Travel Expense	Miscellaneous	Shared
40B	Employee Travel/Lodging Per Diem	Miscellaneous	Shared
40C	Employee Meals-Travel/Business/Per Diem/In-Town	Miscellaneous	Shared

GTE Telephone Operations
Billing & Collection Study - Cost Element Code Description

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Code	CE Description	Group	Type
40D	Employee Meals-Overtime	Miscellaneous	Shared
40E	Employee Expense-Entertainment	Miscellaneous	Shared
40F	Employee Foreign Travel Expense	Miscellaneous	Shared
40G	Employee Discretionary Award-Group Achievement	Miscellaneous	Shared
40H	Employee Discretionary Award-Individual Achievement	Miscellaneous	Shared
40J	Employee Discretionary Award-Individual Excellence	Miscellaneous	Shared
40K	Employee Meals-Awards	Miscellaneous	Shared
40M	Employee Expense-Tuition	Miscellaneous	Shared
40N	Employee Expense-Health/Fitness Programs	Miscellaneous	Shared
40P	Employee Expense-Employee, Spouse/Family Member	Miscellaneous	Shared
40S	Employee Awards-Service/Retirement	Miscellaneous	Shared
40T	Employee Awards-Performance	Miscellaneous	Shared
40U	Employee Awards-Sales	Miscellaneous	Shared
40X	Employee Expense-Spouse/Family Travel	Miscellaneous	Shared
41A	Internal Telecommunications-Message Toll	Overhead	Shared
41C	Internal Telecommunications-Local Out-of-Franchise	Overhead	Shared
41D	Internal Telecommunications-800 Service	Overhead	Shared
41E	Internal Telecommunications-Cellular/Mobile/Satellite	Overhead	Shared
41F	Internal Telecommunications-Private Line	Overhead	Shared
41G	Internal Telecommunications-Audio Conferencing	Overhead	Shared
41H	Internal Telecommunications-Telop Integrated Network/Backbone	Overhead	Shared
41J	Internal Telecommunications-Port Charges	Overhead	Shared
41K	Internal Telecommunications-Electronic Mail	Overhead	Shared
41M	Internal Telecommunications-Voice Mail	Overhead	Shared
41N	Internal Telecommunications-Video/Videoconferencing	Overhead	Shared
42A	Postage -General	Postage	Direct
42B	Postage -Customer Bills	Postage	Direct
439	Employee Relocation Expense-Accrual/Reversal	Miscellaneous	Shared
43A	Employee Relocation Expense	Miscellaneous	Shared
43B	Foreign Employment Expense	Labor	Direct
43P	Relocation Expense-Process Re-engineering	Labor	Direct
499	Payroll Accrual - Employee Expense	Labor	Direct
50A	Advertising	Overhead	Shared
50B	Advertising (Non-taxable)	Overhead	Shared
50C	Mergers/Acquisitions (Property Sales)	Overhead	Shared
50D	Mergers/Acquisitions (Merger Expenses)	Overhead	Shared
51A	Dues & Fees - Trade/Professional/Technical	Miscellaneous	Shared
51B	Dues & Fees -Social/Athletic/Country Club/Service	Miscellaneous	Shared
51C	Books/Magazines/Other Publications	Miscellaneous	Shared
52A	Stationery, Printing & Supplies	Miscellaneous	Direct
52B	Office Supplies -Bulk Purchase (GTEAMS Only)	Miscellaneous	Shared
53A	Regulatory Body Costs	Miscellaneous	Shared

GTE Telephone Operations
Billing & Collection Study - Cost Element Code Description

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Code	CE Description	Group	Type
549	Data Processing Costs -Accrual/Reversal	IT/DP	Direct
54A	Data Processing Costs	IT/DP	Direct
54B	Data Processing Costs-Systems Maintenance	IT/DP	Direct
54C	Data Processing Costs-Systems Enhancements/Maintenance Specific Locations	IT/DP	Direct
54D	Data Processing Costs-Process Production	IT/DP	Direct
54E	Data Processing Costs-Test Processing	IT/DP	Direct
54P	Data Processing Costs - Process Re-engineering	IT/DP	Direct
54Z	Data Processing Costs - Credit	IT/DP	Direct
55A	Utilities -Electricity/Cable	Utilities	Shared
55B	Utilities -Natural Gas	Utilities	Shared
55C	Utilities -Fuel Oil	Utilities	Shared
55D	Utilities -Other Fuels	Utilities	Shared
55E	Utilities -Water/Sewage/Garbage	Utilities	Shared
579	Rents/Leases - Accrual	Rents	Shared
57A	Rents	Rents	Shared
57B	Leases	Miscellaneous	Shared
58A	Contributions/Donations/Gifts	Miscellaneous	Shared
599	Other Expense Accrual	Miscellaneous	Shared
59A	Pension Administration Costs	Benefits	Shared
59B	Other Benefit Administration Costs	Benefits	Shared
59C	Cashier Shortages	Miscellaneous	Shared
59D	Insurance	Insurance	Shared
59E	Service Charges/Late Payment Charges/General Fees	Miscellaneous	Shared
59F	License Fees -Vehicle	Miscellaneous	Shared
59G	Permits & Privileges	Miscellaneous	Shared
59H	Billing & Collection Allocation -Intrastate	Miscellaneous	Shared
59J	Billing & Collection Allocation -Interstate	Miscellaneous	Shared
59K	Other Functional/Departmental Expense	Miscellaneous	Shared
629	Nonlabor Transferred to Nonregulated Operations	Labor	Direct
651	Rents Distributed -Provisioning	Miscellaneous	Shared
652	Rents Distributed -Other Work Equipment	Miscellaneous	Shared
653	Rents Distributed -Motor Vehicle	Transportation	Direct
654	Rents Distributed -Aircraft	Miscellaneous	Shared
657	Rents Distributed -Support Services	Miscellaneous	Shared
659	Rents Transferred to Nonregulated Operations	Miscellaneous	Shared
65A	Distributed Rent Allocations -Intercompany	Miscellaneous	Shared
65B	Reversal of Rent Allocations - Intercompany	Miscellaneous	Shared
65E	Distributed Rent Allocations -Stamford	Miscellaneous	Shared
65F	Distributed Rent Allocations -Intracompany	Miscellaneous	Shared
65G	Reversal of Rent Allocations -Intracompany	Miscellaneous	Shared
65J	Reversal of Rent Allocations -Stamford	Miscellaneous	Shared
65M	Distributed Rent Allocations - Intracompany - Service Bureau	Miscellaneous	Shared

Code	CE Description	Group	Type
65N	Reversal of Rent Allocations - Intracompany - Service Bureau	Miscellaneous	Shared
662	Other Overhead Distributed -Direct Departmental	Overhead	Shared
664	Other Overhead Distributed - Indirect Departmental	Overhead	Shared
665	Other Overhead Distributed -GO Common Indirect Plant and Engineering	Overhead	Shared
666	Other Overhead Distributed -State Common Indirect Plant and Engineering	Overhead	Shared
681	Benefits Distributed -Provisioning	Benefits	Shared
682	Benefits Distributed -Other Work Equipment	Benefits	Shared
683	Benefits Distributed -Motor Vehicle	Transportation	Direct
684	Benefits Distributed -Aircraft	Benefits	Shared
685	Benefits Distributed - OPEB NPOC	Benefits	Shared
686	Benefits Distributed -Nontrouble Dispatch	Benefits	Shared
687	Benefits Distributed -Support Services	Benefits	Shared
688	Benefits Distributed -Employee Benefits	Miscellaneous	Shared
689	Benefits Transferred to Nonregulated Operations	Benefits	Shared
68A	Distributed Benefits Allocations - Intercompany	Benefits	Shared
68B	Reversal of Benefits Allocations -Intercompany	Benefits	Shared
68E	Distributed Benefits Allocations -Stamford	Benefits	Shared
68F	Distributed Benefits Allocations -Intracompany	Benefits	Shared
68G	Reversal of Benefits Allocations -Intracompany	Benefits	Shared
68J	Reversal of Benefits Allocations -Stamford	Benefits	Shared
68M	Distributed Benefits Allocations - Intracompany - Service Bureau	Benefits	Shared
68N	Reversal of Benefits Allocations - Intracompany - Service Bureau	Benefits	Shared
68P	Benefits Distributed - OPEB	Benefits	Shared
691	Other Nonlabor Distributed - Provisioning	Labor	Direct
692	Other Nonlabor Distributed -Other Work Equipment	Labor	Direct
693	Other Nonlabor Distributed -Motor Vehicle	Transportation	Direct
694	Other Nonlabor Distributed -Aircraft	Labor	Direct
696	Other Nonlabor Distributed -Nontrouble Dispatch	Labor	Direct
697	Other Nonlabor Distributed -Support Services	Labor	Direct
69A	Distributed Nonlabor Allocations -Intercompany	Labor	Direct
69B	Reversal of Nonlabor Allocations -Intercompany	Labor	Direct
69E	Distributed Nonlabor Allocations -Stamford	Labor	Direct
69F	Distributed Nonlabor Allocations -Intracompany	Labor	Direct
69G	Reversal of Nonlabor Allocations -Intracompany	Labor	Direct
69J	Reversal of Nonlabor Allocations -Stamford	Labor	Direct
69M	Distributed Nonlabor Allocations -Intracompany - Service Bureau	Labor	Direct
69N	Reversal of Nonlabor Allocations -Intracompany - Service Bureau	Labor	Direct
701	Allowance for Funds Used During Construction (AFUDC) -Generated Entry	Miscellaneous	Shared
70A	Allowance for Funds Used During Construction (AFUDC) -Manual Entry	Miscellaneous	Shared
71A	Purchases/Acquisitions -Nonaffiliated	Miscellaneous	Shared
71B	Purchases/Acquisitions - Affiliated	Miscellaneous	Shared
71C	Exchange of Property - Nonaffiliated	Miscellaneous	Shared

Code	CE Description	Group	Type
71D	Telephone Plant in Service (TPIS) - Material -Discounts and Rebates	Material	Direct
71J	Materials Received - No Cash Outlay	Material	Direct
73A	Transfers/Adjustments Between Accounts - Current Year	Transfers	Shared
73B	Transfers/Adjustments Between Accounts - Prior Year	Transfers	Shared
73E	Transfers/Adjustments Within Account - Intrastate	Transfers	Shared
73I	IDC Additions	Miscellaneous	Shared
73J	Support Asset Transfers/Adjustments Within Acct - Interstate - Prior Year	Transfers	Shared
73K	Support Asset Transfers/Adjustments Within Acct - Interstate - Current Year	Transfers	Shared
73L	Property Transfers Between Accounts -Labor - Prior Year	Labor	Direct
73M	Property Transfers Between Accounts -Material - Prior Year	Material	Direct
73P	Central Office Equipment (COE) - Central Office Maintenance Equipment Record (COMER)	Miscellaneous	Shared
811	Depreciation -Generated Accrual	Depreciation	Shared
81C	Depreciation - Reserve Transferred to Nonregulated Operations	Depreciation	Shared
81M	Depreciation -Manual Accrual	Depreciation	Shared
83A	Plant Retirements	Miscellaneous	Shared
83B	Retirements - Plant Sold With Traffic	Miscellaneous	Shared
83P	Retirement Adjustment	Miscellaneous	Shared
84A	Salvage To Stock	Miscellaneous	Shared
84B	Salvage -Final	Miscellaneous	Shared
85A	Amortization	Miscellaneous	Shared
87A	Cost of Removal -Billed	Miscellaneous	Shared
88H	Reserve Acquired Thru Purchase of Telecommunications Plant-Nonaffiliated	Miscellaneous	Shared
88I	Reserve Acquired Thru Purchase of Telecommunications Plant-Affiliated	Miscellaneous	Shared
88J	Reserve Acquired Thru Material Received - No Cash Outlay	Miscellaneous	Shared
999	Undefined	Undefined	Shared
BAL	Balance Sheet Entry	Miscellaneous	Shared
COR	Error Suspense Accrual	Miscellaneous	Shared

Part II

End User Billing

GTE
Billing and Collections
End User Billing Cost Study
Process Documentation and Methodologies

Objective:

To determine a cost per access line and a cost per intralata toll message for all Billing and Collection (B&C) related activities.

Our approach consist of the following:

- Obtained end user billing information (including all relevant budget center and account code information) from the Billing and Collection BA (Business Analysts) group. All carrier access costs have been excluded from this study.
- Divided the billing and collection process into the following activity areas:
 - Toll Investigation
 - Bill Generation
 - Bill Distribution
 - Remittance Processing
 - Cashiering
 - Customer Treatment
 - Bill Inquiry
 - Data Processing

Each of these activity areas are described in detail in the Definitions section.

- Conducted interviews with key personnel in each of the major billing and collection activity areas to determine cost structure, key cost drivers, and all other relevant costing information in order to compute costs for each activity area.
- Obtained national access lines and toll message volumes to determine billing and collection costs on a per line or per toll message basis.

GTE
Billing and Collections
End User Billing Cost Study
Process Documentation and Methodologies

Direct vs. Shared Costs

Direct Costs - All costs directly attributable to the billing and collection process that vary directly with volume levels.

Shared Costs - All costs incurred in the billing and collection process that do not vary directly with volume levels. This includes shared costs that directly support specific billing and collection activities as well as general costs attributable to the billing and collection process.

Residential, Business and Intralata Factors

Costs are assigned based on factors to residential, business, and intralata toll. Factors are determined for each specific activity within billing and collection. All factors are based on a combination of activity analysis, subject matter expert (SME) interviews, previous billing and collection studies, and on-site observations of B&C activities. Specific activity factors are found in their respective section of the cost study. In those areas where no factors are assigned costs are tracked separately.

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Billing and Collection Activities

The following descriptions explain all costs included in each major billing and collection process area.

Toll Investigation

Toll investigation includes expenses associated with the analysis, research, and investigation of toll messages and toll fraud.

The annual Toll Investigation Expense is divided by total messages, to get the investigation expense per message. This factor is then applied to messages for Intralata Toll. The same factor is used for each state, since all toll investigation is performed in Grinnell, Iowa.

All data processing costs for TEMPO are included in the data processing cost section.

Remittance Processing Services (RPS) Expense

RPS includes expenses associated with receiving customer payments and deposits, and processing cash shortages.

The annual RPS expense is divided by access lines to get residential and business RPS expense per access line.

Cashiering Expense

Cashiering includes costs associated with accepting customer payment in local offices, phone marts and customer service centers. Also included are the costs associated with third party bill collectors known as payment agents.

The annual cashiering expense is divided by residential and business access lines to calculate a cashiering expense per access line.

Bill Distribution

Bill Distribution includes activities associated with the physical handling and mailing of customer bills. This includes postage, envelopes (billing and return), billing paper stock and the bill enclosing labor functions.

Bill Distribution is developed in two separate parts. It is assumed all Local Network Access

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customers will receive a bill which requires bill stock, envelopes, postage. This portion of costs are used to calculate cost per access line. Additionally, extra bill stock and postage is required for all messages. This cost is factored into the cost per intralata toll message.

Bill Inquiry

Bill inquiry includes the costs associated with handling and administering billing inquiries from end user customers.

The monthly bill inquiry expense is attributed to service categories based on the number of inquiries. The inquiries are received from the annual Separations End User Billing Inquiry (EBI) Contact study.

These totals are divided by messages in the case of Intralata Toll, and lines in the case of Local Network Access.

Bill Generation

Includes all costs associated with processing of messages from UMS into CBSS. Only the portion of costs associated with end user billing were considered in the analysis.

Customer Treatment

Customer Treatment relates to activities performed on the collection of delinquent customer accounts.

The philosophy for this factor is that customers are disconnected because of the large portions of the bill such as local service and end user toll billings; the cause of a disconnect is ultimately not smaller services such as Smart Call, Voice Messaging, etc. therefore Customer Treatment expense is not calculated for the smaller services.

Customer Treatment Expense dollars (662345) are added to the Customer Treatment portion of Bill Handling and Mailing Expense to get total Customer Treatment Expense. Customer Accounting uncollectable Studies are used to attribute this expense between the Local Network Access and Intralata Toll. These totals are divided by messages in the case of Intralata Toll, and lines in the case of Local Network Access.

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Data Processing

Data Processing costs consist of GTE Data Services (GTEDS) billing expenses to Telops. These are contained in accounts 6124XX and 6724XX by GTEDS standard product and billing type.

IT/DP processing costs were accounted for through the costs of all major billing systems. These systems are CBSS, UMS, BVT, BILLSTAR, TREATMENT PROCESSOR, and TEMPO. Also included in this area are GTEDS costs for the actual printing of Telops bills. Percentages were applied to IT/DP costs if all costs were not specific to end user billing to reflect only the portion that applies end user billing. Furthermore, if a portion of the processing costs are related to toll processing, then this portion was figured into the cost per intralata toll message.

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Toll Investigation:

Residential: NA (no factor assigned)
Business: NA (no factor assigned)
Intralata: 100%

Toll investigation includes expenses associated with the analysis, research, and investigation of unbillable toll messages and toll fraud. The annual toll investigation expense from OPARS is divided by total messages to get the investigation expense per message. This factor is then applied to messages for intralata toll.

Toll investigation costs include all forward looking direct cost elements as well as data processing costs from the Toll Error Message Processing Online system (TEMPO).

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Bill Generation:

Residential: 0%
Business: 0%
Intralata:

Bill generation is the process of creating usage costs to be distributed to all residential and business customers. The majority of the bill generation process is managed through the Universal Management System (UMS). Although UMS is also utilized in carrier access billing applications, we determined that of its costs were attributable to end user billing and the bill generation process. Of the costs attributable to end user billing, only the costs associated with intralata toll are considered. Intralata toll messages were determined to be approximately of total toll messages. This percentage was applied to the processing costs to calculate the cost per intralata toll message.

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Bill Distribution

Residential:

Business:

Intralata:

Bill Distribution includes activities associated with the physical handling and mailing of customer bills. This includes postage, envelopes (billing and return), billing paper stock, and the bill enclosing labor functions.

Bill Distribution is developed in two parts. It is assumed all Local Network Access customers will receive a bill which requires bill stock, envelopes, and postage. This portion of costs are used to calculate cost per access line. Additionally, extra bill stock and postage is required for all messages. This cost is factored into the cost per intralata toll message.

Costs for bill distribution are based on a year to date account analysis and forward looking cost estimates. Only of Bill Distribution costs are directly related to GTE's billing and collection activity. Residential and business accounts were found to represent of the remaining bill distribution costs, and intralata toll represented The breakdown between residential and business is based on current page costs and counts for regular machinable, manual, and master-machinable print jobs. From these counts, residential and business page totals were calculated based on the number of business and residential accounts. It was then determined that of residential bills were handled by regular machinable jobs (3.5 page avg.), with the remaining divided between manual (127 page avg.) and master-machinable jobs (26 page avg.). Business bills consisted of the remaining print jobs in each category.

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Remittance Processing Services

Residential:

Business:

Intralata:

RPS includes expenses associated with receiving customer payments and deposits, and processing cash shortages. The annual RPS expense is divided by access lines to get RPS expense per access line. After extensive on-site observations, research, and discussions with remittance subject matter experts, it was determined that the above percentages should be assigned to residential and business.

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Cashiering:

Residential:

Business:

Intralata:

Cashiering includes costs associated with accepting customer payments and deposits, and processing cash shortages. This includes payments made at all GTE collection centers (e.g. phone marts) and all third party contractors responsible for processing GTE bill payments. The annual cashiering expense is divided by residential and local calling plan access lines, to get cashiering expense per access line.

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Basic Exchange Residence & Business
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Treatment & Collection:

Residential:

Business:

Intralata:

Customer treatment relates to activities performed on the collection of delinquent customer accounts. In addition to direct treatment and collections cost elements, Treatment Processor data processing costs are included in this total. The cost totals for treatment and collections are divided by messages in the case of Intralata Toll, and lines in the case of Local Network Access. Residential and business customers combined represent of treatment and collections costs while intralata toll costs represent

The residential and business portion of the costs were split 50/50 between the two customer types. The study assumes that treatment and collection activities are the same for residential, business, and intralata toll messages.

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Bill Inquiry:

Residential: NA (no factors assigned)

Business: NA (no factors assigned)

Intralata:

Bill inquiry includes the costs associated with handling and administering billing inquiries from end user customers. The monthly bill inquiry expense is attributed to service categories based on the number of inquiries.

The bill inquiry process is separated into three divisions: residential, small business and large business customers. Within the residential bill inquiry cost total, there are certain elements that were excluded (e.g. all sales and marketing related activities), because they were not relevant in measuring actual bill inquiry costs.

The initial cost allocation was made by taking _____ of the total bill inquiry costs, which was determined as GTE-specific bill inquiry volume. The remaining _____ was determined to be GTE contract services (IXCs) related volumes. From this _____, Local Network Access (both residential and business) was then measured by cost/access line, and makes up the majority of bill inquiry costs (_____. Intralata Toll message costs represent another _____ of the bill inquiry total. Among the Local Network Access, we could further divide residential and business costs according to the total amounts in each of the 3 divisions. The remaining _____ of the bill inquiry total was assigned to IXC and was not included in this billing and collections cost study. All percentage estimates are based on SME studies from the Business Analysis Group.

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Data Processing:

Residential:

Business:

Intralata:

Data Processing costs consist of GTE Data Services (GTEDS) billing expenses to Telops. IT/DP processing costs were accounted for through the costs of all major billing systems. The systems included directly in Data Processing costs include CBSS, BVT, and BILLSTAR. Within CBSS, printing costs for bills as well as intralata toll expenses were included.

The DP costs were then assigned across residential, business, and intralata toll based on a combination of prior GTE DP cost studies and estimates on future usage. Based on estimates from data processing subject matter experts, it was determined that costs for residential and business customers represented one-third of total DP expenses, while intralata and interlata toll messages represented two-third of total DP expense. Of the two-thirds of the total toll cost, only was determined to be intralata. This percentage was used to calculate the cost per intralata toll message.

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***GTE End User Billing and Collection
Basic Exchange Residence and Business
1997 Recurring Cost Study
Summary Sheet***

Activity	<i>Residential</i>			<i>Business</i>			<i>Intralata Toll</i>		
	Direct	Shared	Total	Direct	Shared	Total	Direct	Shared	Total
Bill Distribution									
Bill Generation									
Bill Inquiry									
Bill Inquiry-Res									
Cashiering									
Data Processing									
Remittance									
Toll Investigation									
Treatment									
Totals									

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***GTE End User Billing and Collection
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1997 Recurring Cost Study
Business Cost per Line***

Number of Business Access Lines 5,377,441

<i>Activity</i>	<i>Direct</i>	<i>Direct Cost/ Line</i>	<i>Shared</i>	<i>Shared Cost/ Line</i>	<i>B&C Shared</i>	<i>B&C Shared Cost/ Line</i>	<i>Total Business Cost/ Line</i>
Bill Distribution							
Bill Generation							
Bill Inquiry							
Bill Inquiry-Res							
Cashiering							
Data Processing							
Remittance							
Toll Investigation							
Treatment							
Total Costs/Line							
Total Costs							

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Direct - Cost Element Code is volume sensitive.
Shared - Cost Element Code is not volume sensitive.
B&C Shared - Budget Center that is not volume sensitive.

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42

***GTE End User Billing and Collection
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1997 Recurring Cost Study
Residential Cost per Line***

Number of Residential Access Lines 12,932,600

<i>Activity</i>	<i>Direct</i>	<i>Direct Cost/ Line</i>	<i>Shared</i>	<i>Shared Cost/ Line</i>	<i>B&C Shared</i>	<i>B&C Shared Cost/ Line</i>	<i>Total Residential Cost/ Line</i>
Bill Distribution	REDACTED						
Bill Generation							
Bill Inquiry							
Bill Inquiry-Res							
Cashiering							
Data Processing							
Remittance							
Toll Investigation							
Treatment							
Total Costs/Line							
Total Costs							

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43

Direct - Cost Element Code is volume sensitive.
Shared - Cost Element Code is not volume sensitive.
B&C Shared - Budget Center that is not volume sensitive.

**GTE End User Billing and Collection
Basic Exchange Residence and Business
1997 Recurring Cost Study
Toll Cost per Toll Message**

Number of Intralata Toll Messages 3,231,788,328

<i>Activity</i>	<i>Direct</i>	<i>Direct Cost/ Message</i>	<i>Shared</i>	<i>Shared Cost/ Message</i>	<i>B&C Shared</i>	<i>B&C Shared Cost/ Message</i>	<i>Total Intralata Toll Cost/ Message</i>
Bill Distribution							
Bill Generation							
Bill Inquiry							
Bill Inquiry-Res							
Cashiering							
Data Processing							
Remittance							
Toll Investigation							
Treatment							
Total Costs/Messa							
Total Costs							

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Direct - Cost Element Code is volume sensitive.
Shared - Cost Element Code is not volume sensitive.
B&C Shared - Budget Center that is not volume sensitive.

Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Business Costs	Direct Costs	Shared Costs
Bill Distribution								
	6121							
		DA93	Direct	34A	Labor			
					Total Direct			
					Total 6121			
	6122							
		DS64	Direct	34D	Labor			
					Total Direct			
		DS74	Direct	34D	Labor			
					Total Direct			
					Total 6122			
	6123							
		DA93	Direct	272	Freight			
		DA93	Direct	34C	Labor			
					Total Direct			
		DA93	Shared	27A	Taxes			
		DA93	Shared	57A	Rents			
		DA93	Shared	57B	Miscellaneous			
					Total Shared			
		DCW1	Direct	42A	Postage			
					Total Direct			
		DS64	Shared	27A	Taxes			
		DS64	Shared	57A	Rents			
		DS64	Shared	57B	Miscellaneous			
					Total Shared			
		DS93	Direct	30D	Labor			
					Total Direct			
		DS93	Shared	41E	Overhead			
					Total Shared			
					Total 6123			
	6124							
		DA93	Direct	54D	IT/DP			
					Total Direct			
		DS64	Direct	101	Labor			
		DS64	Direct	692	Labor			
		DS64	Direct	693	Transportation			
					Total Direct			
		DS64	Shared	122	Overhead			
		DS64	Shared	123	Overhead			
		DS64	Shared	662	Overhead			
		DS64	Shared	685	Benefits			
		DS64	Shared	686	Miscellaneous			
		DS64	Shared	68P	Benefits			
					Total Shared			
		DS74	Direct	54D	IT/DP			
					Total Direct			
		DS93	Direct	272	Freight			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Business Costs	Direct Costs	Shared Costs
		DS93	Direct	34C	Labor			
		DS93	Direct	54D	IT/DP			
		DS93	Direct	69A	Labor			
		DS93	Direct	69B	Labor			
					Total Direct			
		DS93	Shared	27A	Taxes			
					Total Shared			
					Total 6124			
6623								
		DA93	Direct	113	Labor			
		DA93	Direct	11A	Labor			
		DA93	Direct	11B	Labor			
		DA93	Direct	11D	Labor			
		DA93	Direct	149	Labor			
		DA93	Direct	21A	Material			
		DA93	Direct	272	Freight			
		DA93	Direct	27B	Freight			
		DA93	Direct	34A	Labor			
		DA93	Direct	34C	Labor			
		DA93	Direct	42A	Postage			
		DA93	Direct	52A	Miscellaneous			
		DA93	Direct	54D	IT/DP			
		DA93	Direct	691	Labor			
		DA93	Direct	69A	Labor			
		DA93	Direct	69B	Labor			
					Total Direct			
		DA93	Shared	11C	Benefits			
		DA93	Shared	13A	Benefits			
		DA93	Shared	13B	Benefits			
		DA93	Shared	13C	Benefits			
		DA93	Shared	159	Miscellaneous			
		DA93	Shared	27A	Taxes			
		DA93	Shared	40D	Miscellaneous			
		DA93	Shared	40T	Miscellaneous			
		DA93	Shared	41A	Overhead			
		DA93	Shared	41G	Overhead			
		DA93	Shared	41K	Overhead			
		DA93	Shared	43A	Miscellaneous			
		DA93	Shared	57A	Rents			
		DA93	Shared	599	Miscellaneous			
		DA93	Shared	59K	Miscellaneous			
		DA93	Shared	685	Benefits			
		DA93	Shared	686	Miscellaneous			
		DA93	Shared	68P	Benefits			
					Total Shared			
		DC02	Direct	27B	Freight			
		DC02	Direct	34A	Labor			
		DC02	Direct	52A	Miscellaneous			
		DC02	Direct	69A	Labor			
		DC02	Direct	69B	Labor			
					Total Direct			
		DC02	Shared	27A	Taxes			
		DC02	Shared	51C	Miscellaneous			
		DC02	Shared	52B	Miscellaneous			

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Activity	Account Number	Budget Center	Direct/Shared	Cost Element Code	Group	Business Costs	Direct Costs	Shared Costs
		DC02	Shared	599	Miscellaneous			
		DC02	Shared	59K	Miscellaneous			
					Total Shared			
		DCS1	Direct	27C	Freight			
		DCS1	Direct	31A	Labor			
		DCS1	Direct	42A	Postage			
		DCS1	Direct	42B	Postage			
		DCS1	Direct	52A	Miscellaneous			
		DCS1	Direct	54A	IT/DP			
		DCS1	Direct	69A	Labor			
		DCS1	Direct	69B	Labor			
					Total Direct			
		DCS1	Shared	27A	Taxes			
		DCS1	Shared	43A	Miscellaneous			
					Total Shared			
		DCW1	Direct	42A	Postage			
		DCW1	Direct	42B	Postage			
		DCW1	Direct	69A	Labor			
		DCW1	Direct	69B	Labor			
					Total Direct			
		DCW1	Shared	27A	Taxes			
		DCW1	Shared	59K	Miscellaneous			
					Total Shared			
		DS64	Direct	113	Labor			
		DS64	Direct	11A	Labor			
		DS64	Direct	11B	Labor			
		DS64	Direct	11D	Labor			
		DS64	Direct	149	Labor			
		DS64	Direct	191	Labor			
		DS64	Direct	19A	Labor			
		DS64	Direct	19B	Labor			
		DS64	Direct	21A	Material			
		DS64	Direct	272	Freight			
		DS64	Direct	27B	Freight			
		DS64	Direct	30D	Labor			
		DS64	Direct	34A	Labor			
		DS64	Direct	34C	Labor			
		DS64	Direct	42A	Postage			
		DS64	Direct	52A	Miscellaneous			
		DS64	Direct	54A	IT/DP			
		DS64	Direct	54D	IT/DP			
		DS64	Direct	691	Labor			
		DS64	Direct	69A	Labor			
		DS64	Direct	69B	Labor			
					Total Direct			
		DS64	Shared	11C	Benefits			
		DS64	Shared	13A	Benefits			
		DS64	Shared	13C	Benefits			
		DS64	Shared	159	Miscellaneous			
		DS64	Shared	27A	Taxes			
		DS64	Shared	40A	Miscellaneous			
		DS64	Shared	40C	Miscellaneous			
		DS64	Shared	40H	Miscellaneous			
		DS64	Shared	40M	Miscellaneous			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Business Costs	Direct Costs	Shared Costs
		DS64	Shared	40S	Miscellaneous			
		DS64	Shared	40T	Miscellaneous			
		DS64	Shared	41A	Overhead			
		DS64	Shared	41K	Overhead			
		DS64	Shared	43A	Miscellaneous			
		DS64	Shared	51A	Miscellaneous			
		DS64	Shared	57A	Rents			
		DS64	Shared	59A	Benefits			
		DS64	Shared	59K	Miscellaneous			
		DS64	Shared	65A	Miscellaneous			
		DS64	Shared	65B	Miscellaneous			
		DS64	Shared	681	Benefits			
		DS64	Shared	685	Benefits			
		DS64	Shared	688	Miscellaneous			
		DS64	Shared	68A	Benefits			
		DS64	Shared	68B	Benefits			
		DS64	Shared	68P	Benefits			
					Total Shared			
		DS74	Direct	113	Labor			
		DS74	Direct	11A	Labor			
		DS74	Direct	11B	Labor			
		DS74	Direct	11D	Labor			
		DS74	Direct	149	Labor			
		DS74	Direct	191	Labor			
		DS74	Direct	19A	Labor			
		DS74	Direct	19B	Labor			
		DS74	Direct	21A	Material			
		DS74	Direct	272	Freight			
		DS74	Direct	27B	Freight			
		DS74	Direct	31A	Labor			
		DS74	Direct	34A	Labor			
		DS74	Direct	34C	Labor			
		DS74	Direct	52A	Miscellaneous			
		DS74	Direct	691	Labor			
		DS74	Direct	69A	Labor			
		DS74	Direct	69B	Labor			
					Total Direct			
		DS74	Shared	11C	Benefits			
		DS74	Shared	13A	Benefits			
		DS74	Shared	13B	Benefits			
		DS74	Shared	13C	Benefits			
		DS74	Shared	159	Miscellaneous			
		DS74	Shared	27A	Taxes			
		DS74	Shared	40A	Miscellaneous			
		DS74	Shared	40B	Miscellaneous			
		DS74	Shared	40C	Miscellaneous			
		DS74	Shared	40D	Miscellaneous			
		DS74	Shared	40M	Miscellaneous			
		DS74	Shared	40T	Miscellaneous			
		DS74	Shared	41A	Overhead			
		DS74	Shared	41E	Overhead			
		DS74	Shared	41K	Overhead			
		DS74	Shared	43A	Miscellaneous			
		DS74	Shared	52B	Miscellaneous			
		DS74	Shared	55E	Utilities			
		DS74	Shared	57A	Rents			
		DS74	Shared	599	Miscellaneous			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Business Costs	Direct Costs	Shared Costs
		DS74	Shared	59K	Miscellaneous			
		DS74	Shared	65A	Miscellaneous			
		DS74	Shared	65B	Miscellaneous			
		DS74	Shared	681	Benefits			
		DS74	Shared	685	Benefits			
		DS74	Shared	688	Miscellaneous			
		DS74	Shared	68A	Benefits			
		DS74	Shared	68B	Benefits			
		DS74	Shared	68P	Benefits			
					Total Shared			
		DS93	Direct	113	Labor			
		DS93	Direct	149	Labor			
		DS93	Direct	19A	Labor			
		DS93	Direct	19B	Labor			
		DS93	Direct	34A	Labor			
		DS93	Direct	52A	Miscellaneous			
		DS93	Direct	69A	Labor			
		DS93	Direct	69B	Labor			
					Total Direct			
		DS93	Shared	159	Miscellaneous			
		DS93	Shared	27A	Taxes			
		DS93	Shared	40A	Miscellaneous			
		DS93	Shared	40C	Miscellaneous			
		DS93	Shared	41A	Overhead			
		DS93	Shared	41G	Overhead			
		DS93	Shared	41K	Overhead			
		DS93	Shared	55E	Utilities			
		DS93	Shared	599	Miscellaneous			
		DS93	Shared	685	Benefits			
		DS93	Shared	688	Miscellaneous			
		DS93	Shared	68A	Benefits			
		DS93	Shared	68B	Benefits			
		DS93	Shared	68P	Benefits			
					Total Shared			
					Total 6623			
6721		DC02	Shared	599	Miscellaneous			
					Total Shared			
		DCS1	Direct	42A	Postage			
					Total Direct			
					Total 6721			
6723		DA93	Shared	40G	Miscellaneous			
		DA93	Shared	40T	Miscellaneous			
					Total Shared			
		DCS1	Direct	42A	Postage			
					Total Direct			
		DCW1	Direct	191	Labor			
		DCW1	Direct	19A	Labor			
		DCW1	Direct	19B	Labor			
		DCW1	Direct	21A	Material			
		DCW1	Direct	272	Freight			

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GTE Telephone Operations
Billing & Collection Study - Business Cost - By Activity

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Business Costs	Direct Costs	Shared Costs
		DCW1	Direct	691	Labor			
		DCW1	Direct	69A	Labor			
		DCW1	Direct	69B	Labor			
					Total Direct			
		DCW1	Shared	27A	Taxes			
		DCW1	Shared	59K	Miscellaneous			
					Total Shared			
		DS64	Direct	211	Material			
		DS64	Direct	691	Labor			
		DS64	Direct	69A	Labor			
		DS64	Direct	69B	Labor			
					Total Direct			
		DS64	Shared	27A	Taxes			
		DS64	Shared	40A	Miscellaneous			
		DS64	Shared	40C	Miscellaneous			
		DS64	Shared	40D	Miscellaneous			
		DS64	Shared	40H	Miscellaneous			
		DS64	Shared	40J	Miscellaneous			
		DS64	Shared	40K	Miscellaneous			
		DS64	Shared	40T	Miscellaneous			
					Total Shared			
		DS74	Direct	211	Material			
		DS74	Direct	69A	Labor			
		DS74	Direct	69B	Labor			
					Total Direct			
		DS74	Shared	27A	Taxes			
		DS74	Shared	59K	Miscellaneous			
					Total Shared			
		DS93	Direct	69A	Labor			
		DS93	Direct	69B	Labor			
					Total Direct			
		DS93	Shared	40T	Miscellaneous			
					Total Shared			
					Total 6723			
	6724							
		DS64	Direct	113	Labor			
		DS64	Direct	149	Labor			
		DS64	Direct	19A	Labor			
		DS64	Direct	19B	Labor			
					Total Direct			
		DS64	Shared	685	Benefits			
		DS64	Shared	688	Miscellaneous			
		DS64	Shared	68A	Benefits			
		DS64	Shared	68B	Benefits			
		DS64	Shared	68P	Benefits			
					Total Shared			
		DS93	Direct	54C	IT/DP			
		DS93	Direct	69A	Labor			
		DS93	Direct	69B	Labor			
					Total Direct			
		DS93	Shared	23B	Software			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Business Costs	Direct Costs	Shared Costs
		DS93	Shared	27A	Taxes			
					Total Shared			
					Total 6724			
	6728							
		DA93	Direct	113	Labor			
		DA93	Direct	11A	Labor			
		DA93	Direct	11B	Labor			
		DA93	Direct	11D	Labor			
		DA93	Direct	149	Labor			
		DA93	Direct	272	Freight			
		DA93	Direct	34C	Labor			
		DA93	Direct	42A	Postage			
		DA93	Direct	52A	Miscellaneous			
					Total Direct			
		DA93	Shared	11C	Benefits			
		DA93	Shared	13A	Benefits			
		DA93	Shared	13B	Benefits			
		DA93	Shared	13C	Benefits			
		DA93	Shared	159	Miscellaneous			
		DA93	Shared	27A	Taxes			
		DA93	Shared	43A	Miscellaneous			
		DA93	Shared	685	Benefits			
		DA93	Shared	688	Miscellaneous			
		DA93	Shared	68P	Benefits			
					Total Shared			
		DC02	Direct	191	Labor			
		DC02	Direct	211	Material			
		DC02	Direct	272	Freight			
		DC02	Direct	691	Labor			
					Total Direct			
		DC02	Shared	271	Taxes			
		DC02	Shared	681	Benefits			
					Total Shared			
		DCS1	Direct	42A	Postage			
					Total Direct			
		DCW1	Direct	42A	Postage			
					Total Direct			
		DS64	Direct	34A	Labor			
		DS64	Direct	52A	Miscellaneous			
		DS64	Direct	69A	Labor			
		DS64	Direct	69B	Labor			
					Total Direct			
		DS64	Shared	27A	Taxes			
		DS64	Shared	41A	Overhead			
		DS64	Shared	41G	Overhead			
		DS64	Shared	41K	Overhead			
					Total Shared			
		DS74	Direct	19A	Labor			
		DS74	Direct	19B	Labor			
		DS74	Direct	272	Freight			
		DS74	Direct	34A	Labor			
		DS74	Direct	34C	Labor			

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Activity	Account Number	Budget Center	Direct/Shared	Cost Element Code	Group	Business Costs	Direct Costs	Shared Costs
		DS74	Direct	42A	Postage			
		DS74	Direct	52A	Miscellaneous			
		DS74	Direct	69A	Labor			
		DS74	Direct	69B	Labor			
		DS74	Direct	69F	Labor			
		DS74	Direct	69G	Labor			
					Total Direct			
		DS74	Shared	13A	Benefits			
		DS74	Shared	13B	Benefits			
		DS74	Shared	13C	Benefits			
		DS74	Shared	27A	Taxes			
		DS74	Shared	41A	Overhead			
		DS74	Shared	41K	Overhead			
		DS74	Shared	599	Miscellaneous			
		DS74	Shared	685	Benefits			
		DS74	Shared	688	Miscellaneous			
		DS74	Shared	68A	Benefits			
		DS74	Shared	68B	Benefits			
		DS74	Shared	68P	Benefits			
					Total Shared			
		DS93	Direct	19A	Labor			
		DS93	Direct	19B	Labor			
		DS93	Direct	52A	Miscellaneous			
		DS93	Direct	69A	Labor			
		DS93	Direct	69B	Labor			
					Total Direct			
		DS93	Shared	13A	Benefits			
		DS93	Shared	27A	Taxes			
		DS93	Shared	685	Benefits			
		DS93	Shared	688	Miscellaneous			
		DS93	Shared	68A	Benefits			
		DS93	Shared	68B	Benefits			
		DS93	Shared	68P	Benefits			
					Total Shared			
					Total 6728			
					Total Bill Distribution			
Bill Inquiry								
	6112							
		P513	Direct	193	Transportation			
		P513	Direct	653	Transportation			
		P513	Direct	683	Transportation			
		P513	Direct	693	Transportation			
					Total Direct			
					Total 6112			
	6116							
		P513	Direct	192	Labor			
		P513	Direct	692	Labor			
					Total Direct			
		P513	Shared	652	Miscellaneous			
		P513	Shared	682	Benefits			
					Total Shared			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Business Costs	Direct Costs	Shared Costs
Total 6116								
6121								
	P511		Direct	191	Labor			
	P511		Direct	211	Material			
	P511		Direct	21A	Material			
	P511		Direct	272	Freight			
	P511		Direct	691	Labor			
	Total Direct							
	P511		Shared	271	Taxes			
	P511		Shared	27A	Taxes			
	P511		Shared	651	Miscellaneous			
	P511		Shared	681	Benefits			
	Total Shared							
	P512		Direct	191	Labor			
	P512		Direct	211	Material			
	P512		Direct	272	Freight			
	P512		Direct	691	Labor			
	Total Direct							
	P512		Shared	271	Taxes			
	P512		Shared	681	Benefits			
	Total Shared							
	P517		Shared	27A	Taxes			
	P517		Shared	57A	Rents			
	Total Shared							
	P518		Direct	191	Labor			
	P518		Direct	211	Material			
	P518		Direct	272	Freight			
	P518		Direct	691	Labor			
	Total Direct							
	P518		Shared	271	Taxes			
	P518		Shared	681	Benefits			
	Total Shared							
	P51B		Direct	34A	Labor			
	Total Direct							
	P613		Direct	34A	Labor			
	Total Direct							
	P613		Shared	27A	Taxes			
	Total Shared							
	P623		Direct	211	Material			
	Total Direct							
	P643		Direct	191	Labor			
	P643		Direct	211	Material			
	P643		Direct	272	Freight			
	P643		Direct	691	Labor			
	Total Direct							
	P643		Shared	271	Taxes			
	Total Shared							
	P653		Shared	27A	Taxes			
	P653		Shared	57A	Rents			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Business Costs	Direct Costs	Shared Costs
						Total	Shared	
						Total	6121	
	6122							
		P511	Direct	34D	Labor			
					Total	Direct		
		P511	Shared	27A	Taxes			
					Total	Shared		
		P512	Direct	34D	Labor			
					Total	Direct		
		P512	Shared	27A	Taxes			
					Total	Shared		
		P513	Direct	191	Labor			
		P513	Direct	21A	Material			
		P513	Direct	272	Freight			
		P513	Direct	34D	Labor			
		P513	Direct	691	Labor			
					Total	Direct		
		P513	Shared	27A	Taxes			
		P513	Shared	599	Miscellaneous			
		P513	Shared	651	Miscellaneous			
		P513	Shared	681	Benefits			
					Total	Shared		
		P514	Direct	191	Labor			
		P514	Direct	21A	Material			
		P514	Direct	272	Freight			
		P514	Direct	34D	Labor			
		P514	Direct	691	Labor			
					Total	Direct		
		P514	Shared	27A	Taxes			
		P514	Shared	599	Miscellaneous			
		P514	Shared	651	Miscellaneous			
		P514	Shared	681	Benefits			
					Total	Shared		
		P517	Direct	34D	Labor			
					Total	Direct		
		P517	Shared	27A	Taxes			
					Total	Shared		
		P518	Direct	34D	Labor			
					Total	Direct		
		P518	Shared	27A	Taxes			
					Total	Shared		
		P51B	Direct	34D	Labor			
					Total	Direct		
		P51B	Shared	27A	Taxes			
					Total	Shared		
		P51D	Direct	191	Labor			
		P51D	Direct	21A	Material			
		P51D	Direct	272	Freight			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Business Costs	Direct Costs	Shared Costs
		P51D	Direct	34D	Labor			
		P51D	Direct	691	Labor			
					Total Direct			
		P51D	Shared	27A	Taxes			
		P51D	Shared	681	Benefits			
					Total Shared			
		P530	Direct	34D	Labor			
		P530	Direct	69A	Labor			
		P530	Direct	69B	Labor			
					Total Direct			
		P530	Shared	27A	Taxes			
					Total Shared			
		P613	Direct	34D	Labor			
					Total Direct			
		P613	Shared	27A	Taxes			
					Total Shared			
		P623	Direct	34D	Labor			
					Total Direct			
		P623	Shared	27A	Taxes			
					Total Shared			
		P633	Direct	34D	Labor			
					Total Direct			
		P633	Shared	27A	Taxes			
					Total Shared			
		P643	Direct	34D	Labor			
					Total Direct			
		P643	Shared	27A	Taxes			
					Total Shared			
		P653	Direct	34D	Labor			
					Total Direct			
		P653	Shared	27A	Taxes			
					Total Shared			
		P79Y	Direct	191	Labor			
		P79Y	Direct	21A	Material			
		P79Y	Direct	272	Freight			
		P79Y	Direct	30A	Labor			
		P79Y	Direct	34D	Labor			
		P79Y	Direct	691	Labor			
					Total Direct			
		P79Y	Shared	27A	Taxes			
		P79Y	Shared	651	Miscellaneous			
		P79Y	Shared	681	Benefits			
					Total Shared			
					Total 6122			
6123		P511	Direct	21A	Material			
		P511	Direct	272	Freight			
		P511	Direct	691	Labor			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Business Costs	Direct Costs	Shared Costs
					Total Direct			
	P511		Shared	27A	Taxes			
	P511		Shared	41E	Overhead			
	P511		Shared	651	Miscellaneous			
					Total Shared			
	P512		Direct	191	Labor			
	P512		Direct	21A	Material			
	P512		Direct	272	Freight			
	P512		Direct	34A	Labor			
	P512		Direct	34C	Labor			
	P512		Direct	691	Labor			
					Total Direct			
	P512		Shared	27A	Taxes			
	P512		Shared	41E	Overhead			
	P512		Shared	57B	Miscellaneous			
	P512		Shared	651	Miscellaneous			
	P512		Shared	681	Benefits			
					Total Shared			
	P513		Direct	101	Labor			
	P513		Direct	102	Labor			
	P513		Direct	191	Labor			
	P513		Direct	192	Labor			
	P513		Direct	193	Transportation			
	P513		Direct	213	Material			
	P513		Direct	21A	Material			
	P513		Direct	272	Freight			
	P513		Direct	34A	Labor			
	P513		Direct	34C	Labor			
	P513		Direct	653	Transportation			
	P513		Direct	683	Transportation			
	P513		Direct	691	Labor			
	P513		Direct	692	Labor			
	P513		Direct	693	Transportation			
					Total Direct			
	P513		Shared	122	Overhead			
	P513		Shared	123	Overhead			
	P513		Shared	271	Taxes			
	P513		Shared	27A	Taxes			
	P513		Shared	40U	Miscellaneous			
	P513		Shared	57A	Rents			
	P513		Shared	57B	Miscellaneous			
	P513		Shared	651	Miscellaneous			
	P513		Shared	652	Miscellaneous			
	P513		Shared	662	Overhead			
	P513		Shared	681	Benefits			
	P513		Shared	682	Benefits			
	P513		Shared	685	Benefits			
	P513		Shared	688	Miscellaneous			
	P513		Shared	68P	Benefits			
					Total Shared			
	P514		Direct	191	Labor			
	P514		Direct	21A	Material			
	P514		Direct	272	Freight			
	P514		Direct	52A	Miscellaneous			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Business Costs	Direct Costs	Shared Costs
		P514	Direct	691	Labor			
					Total Direct			
	P514	Shared		27A	Taxes			
	P514	Shared		41E	Overhead			
	P514	Shared		651	Miscellaneous			
	P514	Shared		681	Benefits			
	P514	Shared		73A	Transfers			
					Total Shared			
	P517	Direct		191	Labor			
	P517	Direct		21A	Material			
	P517	Direct		272	Freight			
	P517	Direct		691	Labor			
					Total Direct			
	P517	Shared		27A	Taxes			
	P517	Shared		41E	Overhead			
	P517	Shared		57A	Rents			
	P517	Shared		681	Benefits			
					Total Shared			
	P518	Direct		191	Labor			
	P518	Direct		21A	Material			
	P518	Direct		272	Freight			
	P518	Direct		691	Labor			
					Total Direct			
	P518	Shared		27A	Taxes			
	P518	Shared		41E	Overhead			
	P518	Shared		681	Benefits			
	P518	Shared		73A	Transfers			
					Total Shared			
	P51B	Direct		191	Labor			
	P51B	Direct		211	Material			
	P51B	Direct		21A	Material			
	P51B	Direct		272	Freight			
	P51B	Direct		34C	Labor			
	P51B	Direct		42A	Postage			
	P51B	Direct		691	Labor			
					Total Direct			
	P51B	Shared		271	Taxes			
	P51B	Shared		27A	Taxes			
	P51B	Shared		41E	Overhead			
	P51B	Shared		651	Miscellaneous			
	P51B	Shared		681	Benefits			
					Total Shared			
	P51D	Direct		191	Labor			
	P51D	Direct		201	Material			
	P51D	Direct		211	Material			
	P51D	Direct		21A	Material			
	P51D	Direct		272	Freight			
	P51D	Direct		30D	Labor			
	P51D	Direct		34C	Labor			
	P51D	Direct		42A	Postage			
	P51D	Direct		691	Labor			
					Total Direct			
	P51D	Shared		27A	Taxes			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Business Costs	Direct Costs	Shared Costs
		P51D	Shared	41E	Overhead			
		P51D	Shared	651	Miscellaneous			
		P51D	Shared	681	Benefits			
					Total Shared			
		P530	Direct	191	Labor			
		P530	Direct	19A	Labor			
		P530	Direct	19B	Labor			
		P530	Direct	21A	Material			
		P530	Direct	272	Freight			
		P530	Direct	34C	Labor			
		P530	Direct	691	Labor			
		P530	Direct	69A	Labor			
		P530	Direct	69B	Labor			
					Total Direct			
		P530	Shared	27A	Taxes			
		P530	Shared	40C	Miscellaneous			
		P530	Shared	41E	Overhead			
		P530	Shared	651	Miscellaneous			
		P530	Shared	65A	Miscellaneous			
		P530	Shared	65B	Miscellaneous			
		P530	Shared	681	Benefits			
		P530	Shared	68A	Benefits			
		P530	Shared	68B	Benefits			
					Total Shared			
		P613	Direct	191	Labor			
		P613	Direct	201	Material			
		P613	Direct	21A	Material			
		P613	Direct	272	Freight			
		P613	Direct	34A	Labor			
		P613	Direct	691	Labor			
					Total Direct			
		P613	Shared	27A	Taxes			
		P613	Shared	57A	Rents			
		P613	Shared	57B	Miscellaneous			
		P613	Shared	681	Benefits			
					Total Shared			
		P623	Direct	21A	Material			
		P623	Direct	272	Freight			
		P623	Direct	691	Labor			
					Total Direct			
		P623	Shared	27A	Taxes			
		P623	Shared	41E	Overhead			
		P623	Shared	57B	Miscellaneous			
					Total Shared			
		P633	Direct	191	Labor			
		P633	Direct	21A	Material			
		P633	Direct	272	Freight			
		P633	Direct	691	Labor			
					Total Direct			
		P633	Shared	27A	Taxes			
		P633	Shared	41E	Overhead			
		P633	Shared	681	Benefits			
					Total Shared			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Business Costs	Direct Costs	Shared Costs
		P643	Direct	191	Labor			
		P643	Direct	21A	Material			
		P643	Direct	272	Freight			
		P643	Direct	34A	Labor			
		P643	Direct	34C	Labor			
		P643	Direct	691	Labor			
					Total Direct			
		P643	Shared	27A	Taxes			
		P643	Shared	41E	Overhead			
		P643	Shared	57A	Rents			
					Total Shared			
		P653	Direct	101	Labor			
		P653	Direct	102	Labor			
		P653	Direct	191	Labor			
		P653	Direct	192	Labor			
		P653	Direct	193	Transportation			
		P653	Direct	213	Material			
		P653	Direct	21A	Material			
		P653	Direct	272	Freight			
		P653	Direct	34A	Labor			
		P653	Direct	34C	Labor			
		P653	Direct	691	Labor			
		P653	Direct	692	Labor			
		P653	Direct	693	Transportation			
					Total Direct			
		P653	Shared	122	Overhead			
		P653	Shared	123	Overhead			
		P653	Shared	27A	Taxes			
		P653	Shared	57A	Rents			
		P653	Shared	57B	Miscellaneous			
		P653	Shared	662	Overhead			
		P653	Shared	681	Benefits			
		P653	Shared	685	Benefits			
		P653	Shared	688	Miscellaneous			
		P653	Shared	68P	Benefits			
					Total Shared			
		P79Y	Direct	272	Freight			
		P79Y	Direct	34C	Labor			
		P79Y	Direct	42A	Postage			
					Total Direct			
		P79Y	Shared	27A	Taxes			
		P79Y	Shared	41E	Overhead			
					Total Shared			
					Total 6123			
6124		P511	Direct	21A	Material			
		P511	Direct	272	Freight			
		P511	Direct	54D	IT/DP			
		P511	Direct	691	Labor			
					Total Direct			
		P511	Shared	27A	Taxes			
		P511	Shared	651	Miscellaneous			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Business Costs	Direct Costs	Shared Costs
					Total Shared			
	P512		Direct	191	Labor			
	P512		Direct	19A	Labor			
	P512		Direct	19B	Labor			
	P512		Direct	21A	Material			
	P512		Direct	272	Freight			
	P512		Direct	34C	Labor			
	P512		Direct	54D	IT/DP			
	P512		Direct	691	Labor			
	P512		Direct	69A	Labor			
	P512		Direct	69B	Labor			
					Total Direct			
	P512		Shared	27A	Taxes			
	P512		Shared	681	Benefits			
	P512		Shared	68A	Benefits			
	P512		Shared	68B	Benefits			
					Total Shared			
	P513		Direct	101	Labor			
	P513		Direct	191	Labor			
	P513		Direct	192	Labor			
	P513		Direct	193	Transportation			
	P513		Direct	19A	Labor			
	P513		Direct	19B	Labor			
	P513		Direct	21A	Material			
	P513		Direct	272	Freight			
	P513		Direct	34C	Labor			
	P513		Direct	54D	IT/DP			
	P513		Direct	653	Transportation			
	P513		Direct	683	Transportation			
	P513		Direct	691	Labor			
	P513		Direct	692	Labor			
	P513		Direct	693	Transportation			
	P513		Direct	69A	Labor			
	P513		Direct	69B	Labor			
					Total Direct			
	P513		Shared	122	Overhead			
	P513		Shared	123	Overhead			
	P513		Shared	27A	Taxes			
	P513		Shared	651	Miscellaneous			
	P513		Shared	652	Miscellaneous			
	P513		Shared	65A	Miscellaneous			
	P513		Shared	65B	Miscellaneous			
	P513		Shared	662	Overhead			
	P513		Shared	681	Benefits			
	P513		Shared	682	Benefits			
	P513		Shared	685	Benefits			
	P513		Shared	688	Miscellaneous			
	P513		Shared	68A	Benefits			
	P513		Shared	68B	Benefits			
	P513		Shared	68P	Benefits			
					Total Shared			
	P514		Direct	191	Labor			
	P514		Direct	19F	Labor			
	P514		Direct	19G	Labor			
	P514		Direct	21A	Material			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Business Costs	Direct Costs	Shared Costs
		P514	Direct	272	Freight			
		P514	Direct	54D	IT/DP			
		P514	Direct	691	Labor			
		P514	Direct	69F	Labor			
		P514	Direct	69G	Labor			
					Total Direct			
		P514	Shared	27A	Taxes			
		P514	Shared	651	Miscellaneous			
		P514	Shared	65F	Miscellaneous			
		P514	Shared	65G	Miscellaneous			
		P514	Shared	681	Benefits			
		P514	Shared	68F	Benefits			
		P514	Shared	68G	Benefits			
					Total Shared			
		P517	Direct	191	Labor			
		P517	Direct	19F	Labor			
		P517	Direct	19G	Labor			
		P517	Direct	21A	Material			
		P517	Direct	272	Freight			
		P517	Direct	34C	Labor			
		P517	Direct	52A	Miscellaneous			
		P517	Direct	54D	IT/DP			
		P517	Direct	691	Labor			
		P517	Direct	69F	Labor			
		P517	Direct	69G	Labor			
					Total Direct			
		P517	Shared	27A	Taxes			
		P517	Shared	651	Miscellaneous			
		P517	Shared	65F	Miscellaneous			
		P517	Shared	65G	Miscellaneous			
		P517	Shared	681	Benefits			
		P517	Shared	68F	Benefits			
		P517	Shared	68G	Benefits			
					Total Shared			
		P518	Direct	191	Labor			
		P518	Direct	21A	Material			
		P518	Direct	272	Freight			
		P518	Direct	54D	IT/DP			
		P518	Direct	691	Labor			
					Total Direct			
		P518	Shared	27A	Taxes			
		P518	Shared	681	Benefits			
					Total Shared			
		P51B	Direct	191	Labor			
		P51B	Direct	21A	Material			
		P51B	Direct	272	Freight			
		P51B	Direct	54D	IT/DP			
		P51B	Direct	691	Labor			
					Total Direct			
		P51B	Shared	27A	Taxes			
		P51B	Shared	681	Benefits			
					Total Shared			
		P51D	Direct	191	Labor			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Business Costs	Direct Costs	Shared Costs
		P51D	Direct	21A	Material			
		P51D	Direct	272	Freight			
		P51D	Direct	34C	Labor			
		P51D	Direct	54D	IT/DP			
		P51D	Direct	691	Labor			
					Total Direct			
		P51D	Shared	27A	Taxes			
		P51D	Shared	651	Miscellaneous			
		P51D	Shared	681	Benefits			
					Total Shared			
		P530	Direct	191	Labor			
		P530	Direct	19A	Labor			
		P530	Direct	19B	Labor			
		P530	Direct	20A	Material			
		P530	Direct	21A	Material			
		P530	Direct	272	Freight			
		P530	Direct	54D	IT/DP			
		P530	Direct	691	Labor			
		P530	Direct	69A	Labor			
		P530	Direct	69B	Labor			
					Total Direct			
		P530	Shared	27A	Taxes			
		P530	Shared	651	Miscellaneous			
		P530	Shared	65A	Miscellaneous			
		P530	Shared	65B	Miscellaneous			
		P530	Shared	681	Benefits			
		P530	Shared	68A	Benefits			
		P530	Shared	68B	Benefits			
					Total Shared			
		P613	Direct	191	Labor			
		P613	Direct	19A	Labor			
		P613	Direct	19B	Labor			
		P613	Direct	21A	Material			
		P613	Direct	272	Freight			
		P613	Direct	691	Labor			
		P613	Direct	69A	Labor			
		P613	Direct	69B	Labor			
					Total Direct			
		P613	Shared	27A	Taxes			
		P613	Shared	681	Benefits			
		P613	Shared	68A	Benefits			
		P613	Shared	68B	Benefits			
					Total Shared			
		P633	Direct	191	Labor			
		P633	Direct	19A	Labor			
		P633	Direct	19B	Labor			
		P633	Direct	21A	Material			
		P633	Direct	272	Freight			
		P633	Direct	691	Labor			
		P633	Direct	69A	Labor			
		P633	Direct	69B	Labor			
					Total Direct			
		P633	Shared	27A	Taxes			
		P633	Shared	681	Benefits			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Business Costs	Direct Costs	Shared Costs
		P633	Shared	68A	Benefits			
		P633	Shared	68B	Benefits			
					Total Shared			
		P643	Direct	191	Labor			
		P643	Direct	19A	Labor			
		P643	Direct	19B	Labor			
		P643	Direct	21A	Material			
		P643	Direct	272	Freight			
		P643	Direct	54D	IT/DP			
		P643	Direct	691	Labor			
		P643	Direct	69A	Labor			
		P643	Direct	69B	Labor			
					Total Direct			
		P643	Shared	27A	Taxes			
		P643	Shared	681	Benefits			
		P643	Shared	68A	Benefits			
		P643	Shared	68B	Benefits			
					Total Shared			
		P653	Direct	101	Labor			
		P653	Direct	272	Freight			
		P653	Direct	34C	Labor			
		P653	Direct	692	Labor			
		P653	Direct	693	Transportation			
		P653	Direct	69A	Labor			
		P653	Direct	69B	Labor			
					Total Direct			
		P653	Shared	122	Overhead			
		P653	Shared	123	Overhead			
		P653	Shared	27A	Taxes			
		P653	Shared	662	Overhead			
		P653	Shared	685	Benefits			
		P653	Shared	68P	Benefits			
					Total Shared			
		P79Y	Direct	191	Labor			
		P79Y	Direct	21A	Material			
		P79Y	Direct	272	Freight			
		P79Y	Direct	54D	IT/DP			
		P79Y	Direct	691	Labor			
					Total Direct			
		P79Y	Shared	27A	Taxes			
		P79Y	Shared	681	Benefits			
					Total Shared			
					Total 6124			
6212								
		P518	Direct	101	Labor			
		P518	Direct	191	Labor			
		P518	Direct	192	Labor			
		P518	Direct	193	Transportation			
		P518	Direct	213	Material			
		P518	Direct	272	Freight			
		P518	Direct	691	Labor			
		P518	Direct	692	Labor			
		P518	Direct	693	Transportation			

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Activity	Account Number	Budget Center	Direct/Shared	Cost Element Code	Group	Business Costs	Direct Costs	Shared Costs
					Total Direct			
	P518		Shared	122	Overhead			
	P518		Shared	123	Overhead			
	P518		Shared	271	Taxes			
	P518		Shared	662	Overhead			
	P518		Shared	681	Benefits			
	P518		Shared	682	Benefits			
	P518		Shared	685	Benefits			
	P518		Shared	688	Miscellaneous			
	P518		Shared	68P	Benefits			
					Total Shared			
	P530		Direct	52A	Miscellaneous			
					Total Direct			
					Total 6212			
6535								
	P51B		Shared	124	Overhead			
	P51B		Shared	125	Overhead			
	P51B		Shared	126	Overhead			
	P51B		Shared	664	Overhead			
	P51B		Shared	685	Benefits			
	P51B		Shared	68P	Benefits			
					Total Shared			
					Total 6535			
6622								
	P51B		Direct	11A	Labor			
	P51B		Direct	149	Labor			
					Total Direct			
	P51B		Shared	11C	Benefits			
	P51B		Shared	685	Benefits			
	P51B		Shared	68P	Benefits			
					Total Shared			
					Total 6622			
6623								
	P511		Direct	113	Labor			
	P511		Direct	11A	Labor			
	P511		Direct	11B	Labor			
	P511		Direct	11D	Labor			
	P511		Direct	149	Labor			
	P511		Direct	14C	Labor			
	P511		Direct	499	Labor			
	P511		Direct	52A	Miscellaneous			
					Total Direct			
	P511		Shared	11C	Benefits			
	P511		Shared	159	Miscellaneous			
	P511		Shared	27A	Taxes			
	P511		Shared	40A	Miscellaneous			
	P511		Shared	40D	Miscellaneous			
	P511		Shared	41E	Overhead			
	P511		Shared	43A	Miscellaneous			
	P511		Shared	50A	Overhead			
	P511		Shared	599	Miscellaneous			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Business Costs	Direct Costs	Shared Costs
		P511	Shared	59K	Miscellaneous			
		P511	Shared	685	Benefits			
		P511	Shared	688	Miscellaneous			
		P511	Shared	68P	Benefits			
					Total Shared			
		P512	Direct	113	Labor			
		P512	Direct	11A	Labor			
		P512	Direct	11B	Labor			
		P512	Direct	11D	Labor			
		P512	Direct	149	Labor			
		P512	Direct	14C	Labor			
		P512	Direct	19A	Labor			
		P512	Direct	19B	Labor			
		P512	Direct	42A	Postage			
		P512	Direct	52A	Miscellaneous			
		P512	Direct	69A	Labor			
		P512	Direct	69B	Labor			
					Total Direct			
		P512	Shared	11C	Benefits			
		P512	Shared	159	Miscellaneous			
		P512	Shared	27A	Taxes			
		P512	Shared	40M	Miscellaneous			
		P512	Shared	43A	Miscellaneous			
		P512	Shared	599	Miscellaneous			
		P512	Shared	685	Benefits			
		P512	Shared	688	Miscellaneous			
		P512	Shared	68A	Benefits			
		P512	Shared	68B	Benefits			
		P512	Shared	68P	Benefits			
					Total Shared			
		P513	Direct	113	Labor			
		P513	Direct	11A	Labor			
		P513	Direct	11B	Labor			
		P513	Direct	11D	Labor			
		P513	Direct	149	Labor			
		P513	Direct	14C	Labor			
		P513	Direct	19A	Labor			
		P513	Direct	19B	Labor			
		P513	Direct	30A	Labor			
		P513	Direct	34A	Labor			
		P513	Direct	52A	Miscellaneous			
		P513	Direct	69A	Labor			
		P513	Direct	69B	Labor			
					Total Direct			
		P513	Shared	11C	Benefits			
		P513	Shared	159	Miscellaneous			
		P513	Shared	27A	Taxes			
		P513	Shared	40M	Miscellaneous			
		P513	Shared	41A	Overhead			
		P513	Shared	41C	Overhead			
		P513	Shared	41D	Overhead			
		P513	Shared	41F	Overhead			
		P513	Shared	41G	Overhead			
		P513	Shared	41K	Overhead			
		P513	Shared	43A	Miscellaneous			
		P513	Shared	57A	Rents			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Business Costs	Direct Costs	Shared Costs
		P513	Shared	599	Miscellaneous			
		P513	Shared	65A	Miscellaneous			
		P513	Shared	65B	Miscellaneous			
		P513	Shared	685	Benefits			
		P513	Shared	688	Miscellaneous			
		P513	Shared	68A	Benefits			
		P513	Shared	68B	Benefits			
		P513	Shared	68P	Benefits			
					Total Shared			
		P514	Direct	113	Labor			
		P514	Direct	11A	Labor			
		P514	Direct	11B	Labor			
		P514	Direct	11D	Labor			
		P514	Direct	149	Labor			
		P514	Direct	14C	Labor			
		P514	Direct	19F	Labor			
		P514	Direct	19G	Labor			
		P514	Direct	52A	Miscellaneous			
		P514	Direct	69F	Labor			
		P514	Direct	69G	Labor			
					Total Direct			
		P514	Shared	11C	Benefits			
		P514	Shared	27A	Taxes			
		P514	Shared	40B	Miscellaneous			
		P514	Shared	599	Miscellaneous			
		P514	Shared	685	Benefits			
		P514	Shared	688	Miscellaneous			
		P514	Shared	68F	Benefits			
		P514	Shared	68G	Benefits			
		P514	Shared	68P	Benefits			
					Total Shared			
		P517	Direct	113	Labor			
		P517	Direct	11A	Labor			
		P517	Direct	11B	Labor			
		P517	Direct	11D	Labor			
		P517	Direct	149	Labor			
		P517	Direct	14C	Labor			
		P517	Direct	19F	Labor			
		P517	Direct	19G	Labor			
		P517	Direct	34A	Labor			
		P517	Direct	69F	Labor			
		P517	Direct	69G	Labor			
					Total Direct			
		P517	Shared	11C	Benefits			
		P517	Shared	159	Miscellaneous			
		P517	Shared	27A	Taxes			
		P517	Shared	40M	Miscellaneous			
		P517	Shared	41A	Overhead			
		P517	Shared	41C	Overhead			
		P517	Shared	41D	Overhead			
		P517	Shared	41F	Overhead			
		P517	Shared	41G	Overhead			
		P517	Shared	41K	Overhead			
		P517	Shared	685	Benefits			
		P517	Shared	688	Miscellaneous			
		P517	Shared	68F	Benefits			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Business Costs	Direct Costs	Shared Costs
		P517	Shared	68G	Benefits			
		P517	Shared	68P	Benefits			
					Total Shared			
		P518	Direct	113	Labor			
		P518	Direct	11A	Labor			
		P518	Direct	11B	Labor			
		P518	Direct	11D	Labor			
		P518	Direct	149	Labor			
		P518	Direct	14C	Labor			
		P518	Direct	34A	Labor			
		P518	Direct	499	Labor			
					Total Direct			
		P518	Shared	11C	Benefits			
		P518	Shared	159	Miscellaneous			
		P518	Shared	27A	Taxes			
		P518	Shared	40B	Miscellaneous			
		P518	Shared	41A	Overhead			
		P518	Shared	41D	Overhead			
		P518	Shared	41K	Overhead			
		P518	Shared	685	Benefits			
		P518	Shared	688	Miscellaneous			
		P518	Shared	68P	Benefits			
					Total Shared			
		P51B	Direct	11A	Labor			
		P51B	Direct	11B	Labor			
		P51B	Direct	11D	Labor			
		P51B	Direct	149	Labor			
		P51B	Direct	34A	Labor			
		P51B	Direct	499	Labor			
					Total Direct			
		P51B	Shared	11C	Benefits			
		P51B	Shared	159	Miscellaneous			
		P51B	Shared	27A	Taxes			
		P51B	Shared	40B	Miscellaneous			
		P51B	Shared	40D	Miscellaneous			
		P51B	Shared	41A	Overhead			
		P51B	Shared	41D	Overhead			
		P51B	Shared	41G	Overhead			
		P51B	Shared	41K	Overhead			
		P51B	Shared	685	Benefits			
		P51B	Shared	688	Miscellaneous			
		P51B	Shared	68P	Benefits			
					Total Shared			
		P51D	Direct	113	Labor			
		P51D	Direct	11A	Labor			
		P51D	Direct	11B	Labor			
		P51D	Direct	11D	Labor			
		P51D	Direct	149	Labor			
		P51D	Direct	14C	Labor			
		P51D	Direct	499	Labor			
					Total Direct			
		P51D	Shared	11C	Benefits			
		P51D	Shared	159	Miscellaneous			
		P51D	Shared	27A	Taxes			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Business Costs	Direct Costs	Shared Costs
		P51D	Shared	40A	Miscellaneous			
		P51D	Shared	40B	Miscellaneous			
		P51D	Shared	40C	Miscellaneous			
		P51D	Shared	40D	Miscellaneous			
		P51D	Shared	41A	Overhead			
		P51D	Shared	41D	Overhead			
		P51D	Shared	41F	Overhead			
		P51D	Shared	41G	Overhead			
		P51D	Shared	41K	Overhead			
		P51D	Shared	43A	Miscellaneous			
		P51D	Shared	59K	Miscellaneous			
		P51D	Shared	685	Benefits			
		P51D	Shared	688	Miscellaneous			
		P51D	Shared	68P	Benefits			
					Total Shared			
		P530	Direct	113	Labor			
		P530	Direct	149	Labor			
		P530	Direct	19A	Labor			
		P530	Direct	19B	Labor			
		P530	Direct	34A	Labor			
		P530	Direct	54C	IT/DP			
		P530	Direct	69A	Labor			
		P530	Direct	69B	Labor			
					Total Direct			
		P530	Shared	159	Miscellaneous			
		P530	Shared	27A	Taxes			
		P530	Shared	40A	Miscellaneous			
		P530	Shared	40C	Miscellaneous			
		P530	Shared	41A	Overhead			
		P530	Shared	41C	Overhead			
		P530	Shared	41F	Overhead			
		P530	Shared	41G	Overhead			
		P530	Shared	41K	Overhead			
		P530	Shared	57A	Rents			
		P530	Shared	599	Miscellaneous			
		P530	Shared	65A	Miscellaneous			
		P530	Shared	65B	Miscellaneous			
		P530	Shared	685	Benefits			
		P530	Shared	688	Miscellaneous			
		P530	Shared	68A	Benefits			
		P530	Shared	68B	Benefits			
		P530	Shared	68P	Benefits			
					Total Shared			
		P613	Direct	113	Labor			
		P613	Direct	11A	Labor			
		P613	Direct	11B	Labor			
		P613	Direct	11D	Labor			
		P613	Direct	149	Labor			
		P613	Direct	14C	Labor			
		P613	Direct	19A	Labor			
		P613	Direct	19B	Labor			
		P613	Direct	34A	Labor			
		P613	Direct	42A	Postage			
		P613	Direct	69A	Labor			
		P613	Direct	69B	Labor			
					Total Direct			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Business Costs	Direct Costs	Shared Costs
		P613	Shared	11C	Benefits			
		P613	Shared	159	Miscellaneous			
		P613	Shared	27A	Taxes			
		P613	Shared	41A	Overhead			
		P613	Shared	41D	Overhead			
		P613	Shared	41G	Overhead			
		P613	Shared	41K	Overhead			
		P613	Shared	57A	Rents			
		P613	Shared	65A	Miscellaneous			
		P613	Shared	65B	Miscellaneous			
		P613	Shared	685	Benefits			
		P613	Shared	688	Miscellaneous			
		P613	Shared	68A	Benefits			
		P613	Shared	68B	Benefits			
		P613	Shared	68P	Benefits			
					Total Shared			
		P623	Direct	113	Labor			
		P623	Direct	11A	Labor			
		P623	Direct	11B	Labor			
		P623	Direct	11D	Labor			
		P623	Direct	149	Labor			
		P623	Direct	14C	Labor			
		P623	Direct	21A	Material			
		P623	Direct	272	Freight			
		P623	Direct	30A	Labor			
		P623	Direct	42A	Postage			
		P623	Direct	499	Labor			
		P623	Direct	691	Labor			
					Total Direct			
		P623	Shared	11C	Benefits			
		P623	Shared	159	Miscellaneous			
		P623	Shared	27A	Taxes			
		P623	Shared	40A	Miscellaneous			
		P623	Shared	40B	Miscellaneous			
		P623	Shared	40C	Miscellaneous			
		P623	Shared	40D	Miscellaneous			
		P623	Shared	40G	Miscellaneous			
		P623	Shared	40H	Miscellaneous			
		P623	Shared	40M	Miscellaneous			
		P623	Shared	41A	Overhead			
		P623	Shared	41D	Overhead			
		P623	Shared	41F	Overhead			
		P623	Shared	41K	Overhead			
		P623	Shared	59K	Miscellaneous			
		P623	Shared	685	Benefits			
		P623	Shared	688	Miscellaneous			
		P623	Shared	68P	Benefits			
					Total Shared			
		P633	Direct	113	Labor			
		P633	Direct	11A	Labor			
		P633	Direct	11B	Labor			
		P633	Direct	11D	Labor			
		P633	Direct	149	Labor			
		P633	Direct	14C	Labor			
		P633	Direct	19A	Labor			
		P633	Direct	19B	Labor			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Business Costs	Direct Costs	Shared Costs
		P633	Direct	34A	Labor			
		P633	Direct	499	Labor			
		P633	Direct	69A	Labor			
		P633	Direct	69B	Labor			
					Total Direct			
		P633	Shared	11C	Benefits			
		P633	Shared	159	Miscellaneous			
		P633	Shared	27A	Taxes			
		P633	Shared	40B	Miscellaneous			
		P633	Shared	41A	Overhead			
		P633	Shared	41C	Overhead			
		P633	Shared	41D	Overhead			
		P633	Shared	41G	Overhead			
		P633	Shared	41K	Overhead			
		P633	Shared	685	Benefits			
		P633	Shared	688	Miscellaneous			
		P633	Shared	68A	Benefits			
		P633	Shared	68B	Benefits			
		P633	Shared	68P	Benefits			
					Total Shared			
		P643	Direct	113	Labor			
		P643	Direct	11A	Labor			
		P643	Direct	11B	Labor			
		P643	Direct	11D	Labor			
		P643	Direct	149	Labor			
		P643	Direct	14C	Labor			
		P643	Direct	19A	Labor			
		P643	Direct	19B	Labor			
		P643	Direct	34A	Labor			
		P643	Direct	42A	Postage			
		P643	Direct	499	Labor			
		P643	Direct	69A	Labor			
		P643	Direct	69B	Labor			
					Total Direct			
		P643	Shared	11C	Benefits			
		P643	Shared	159	Miscellaneous			
		P643	Shared	27A	Taxes			
		P643	Shared	40B	Miscellaneous			
		P643	Shared	41A	Overhead			
		P643	Shared	41D	Overhead			
		P643	Shared	41K	Overhead			
		P643	Shared	685	Benefits			
		P643	Shared	688	Miscellaneous			
		P643	Shared	68A	Benefits			
		P643	Shared	68B	Benefits			
		P643	Shared	68P	Benefits			
					Total Shared			
		P653	Direct	113	Labor			
		P653	Direct	11A	Labor			
		P653	Direct	11B	Labor			
		P653	Direct	11D	Labor			
		P653	Direct	149	Labor			
		P653	Direct	19A	Labor			
		P653	Direct	19B	Labor			
		P653	Direct	30A	Labor			
		P653	Direct	34A	Labor			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Business Costs	Direct Costs	Shared Costs
		P653	Direct	69A	Labor			
		P653	Direct	69B	Labor			
					Total Direct			
		P653	Shared	11C	Benefits			
		P653	Shared	159	Miscellaneous			
		P653	Shared	27A	Taxes			
		P653	Shared	40C	Miscellaneous			
		P653	Shared	41A	Overhead			
		P653	Shared	41D	Overhead			
		P653	Shared	41G	Overhead			
		P653	Shared	41K	Overhead			
		P653	Shared	685	Benefits			
		P653	Shared	688	Miscellaneous			
		P653	Shared	68A	Benefits			
		P653	Shared	68B	Benefits			
		P653	Shared	68P	Benefits			
					Total Shared			
		P79Y	Shared	159	Miscellaneous			
		P79Y	Shared	685	Benefits			
		P79Y	Shared	688	Miscellaneous			
		P79Y	Shared	68P	Benefits			
					Total Shared			
					Total 6623			
6711		P511	Direct	113	Labor			
		P511	Direct	149	Labor			
		P511	Direct	14C	Labor			
					Total Direct			
		P511	Shared	159	Miscellaneous			
		P511	Shared	40M	Miscellaneous			
		P511	Shared	685	Benefits			
		P511	Shared	688	Miscellaneous			
		P511	Shared	68P	Benefits			
					Total Shared			
		P613	Direct	34A	Labor			
					Total Direct			
		P633	Direct	30C	Labor			
		P633	Direct	69A	Labor			
		P633	Direct	69B	Labor			
					Total Direct			
					Total 6711			
6721		P643	Direct	14C	Labor			
					Total Direct			
					Total 6721			
6722		P643	Direct	113	Labor			
		P643	Direct	19A	Labor			
		P643	Direct	19B	Labor			
					Total Direct			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Business Costs	Direct Costs	Shared Costs
		P643	Shared	685	Benefits			
		P643	Shared	688	Miscellaneous			
		P643	Shared	68A	Benefits			
		P643	Shared	68B	Benefits			
		P643	Shared	68P	Benefits			
					Total Shared			
					Total 6722			
6723								
		P511	Direct	21A	Material			
		P511	Direct	272	Freight			
		P511	Direct	691	Labor			
					Total Direct			
		P511	Shared	27A	Taxes			
		P511	Shared	40A	Miscellaneous			
		P511	Shared	40C	Miscellaneous			
		P511	Shared	40H	Miscellaneous			
		P511	Shared	40J	Miscellaneous			
		P511	Shared	40M	Miscellaneous			
		P511	Shared	40T	Miscellaneous			
		P511	Shared	41A	Overhead			
		P511	Shared	41F	Overhead			
		P511	Shared	599	Miscellaneous			
		P511	Shared	59K	Miscellaneous			
		P511	Shared	651	Miscellaneous			
					Total Shared			
		P512	Direct	69A	Labor			
		P512	Direct	69B	Labor			
					Total Direct			
		P512	Shared	27A	Taxes			
		P512	Shared	40H	Miscellaneous			
		P512	Shared	40M	Miscellaneous			
		P512	Shared	40T	Miscellaneous			
		P512	Shared	59K	Miscellaneous			
					Total Shared			
		P513	Direct	191	Labor			
		P513	Direct	19A	Labor			
		P513	Direct	19B	Labor			
		P513	Direct	211	Material			
		P513	Direct	272	Freight			
		P513	Direct	691	Labor			
		P513	Direct	69A	Labor			
		P513	Direct	69B	Labor			
					Total Direct			
		P513	Shared	27A	Taxes			
		P513	Shared	40A	Miscellaneous			
		P513	Shared	40C	Miscellaneous			
		P513	Shared	40H	Miscellaneous			
		P513	Shared	40J	Miscellaneous			
		P513	Shared	40K	Miscellaneous			
		P513	Shared	40M	Miscellaneous			
		P513	Shared	40T	Miscellaneous			
		P513	Shared	40U	Miscellaneous			
		P513	Shared	59K	Miscellaneous			
		P513	Shared	681	Benefits			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Business Costs	Direct Costs	Shared Costs
		P513	Shared	68A	Benefits			
		P513	Shared	68B	Benefits			
					Total Shared			
		P514	Direct	34A	Labor			
		P514	Direct	69F	Labor			
		P514	Direct	69G	Labor			
					Total Direct			
		P514	Shared	27A	Taxes			
		P514	Shared	40H	Miscellaneous			
		P514	Shared	40J	Miscellaneous			
		P514	Shared	40M	Miscellaneous			
		P514	Shared	40T	Miscellaneous			
		P514	Shared	59K	Miscellaneous			
					Total Shared			
		P517	Direct	499	Labor			
		P517	Direct	69F	Labor			
		P517	Direct	69G	Labor			
					Total Direct			
		P517	Shared	27A	Taxes			
		P517	Shared	40B	Miscellaneous			
		P517	Shared	40H	Miscellaneous			
		P517	Shared	40J	Miscellaneous			
		P517	Shared	40K	Miscellaneous			
		P517	Shared	40M	Miscellaneous			
		P517	Shared	40T	Miscellaneous			
		P517	Shared	57A	Rents			
		P517	Shared	59K	Miscellaneous			
		P517	Shared	65F	Miscellaneous			
		P517	Shared	65G	Miscellaneous			
					Total Shared			
		P518	Direct	191	Labor			
		P518	Direct	211	Material			
		P518	Direct	272	Freight			
		P518	Direct	691	Labor			
					Total Direct			
		P518	Shared	271	Taxes			
		P518	Shared	27A	Taxes			
		P518	Shared	40C	Miscellaneous			
		P518	Shared	40H	Miscellaneous			
		P518	Shared	40J	Miscellaneous			
		P518	Shared	40M	Miscellaneous			
		P518	Shared	40T	Miscellaneous			
		P518	Shared	681	Benefits			
					Total Shared			
		P51B	Direct	191	Labor			
		P51B	Direct	211	Material			
		P51B	Direct	272	Freight			
		P51B	Direct	691	Labor			
					Total Direct			
		P51B	Shared	271	Taxes			
		P51B	Shared	27A	Taxes			
		P51B	Shared	40H	Miscellaneous			
		P51B	Shared	40J	Miscellaneous			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Business Costs	Direct Costs	Shared Costs
		P51B	Shared	40M	Miscellaneous			
		P51B	Shared	40T	Miscellaneous			
		P51B	Shared	59K	Miscellaneous			
					Total Shared			
		P51D	Direct	191	Labor			
		P51D	Direct	211	Material			
		P51D	Direct	21A	Material			
		P51D	Direct	272	Freight			
		P51D	Direct	34A	Labor			
		P51D	Direct	52A	Miscellaneous			
		P51D	Direct	691	Labor			
					Total Direct			
		P51D	Shared	27A	Taxes			
		P51D	Shared	40J	Miscellaneous			
		P51D	Shared	40M	Miscellaneous			
		P51D	Shared	40T	Miscellaneous			
		P51D	Shared	599	Miscellaneous			
		P51D	Shared	59K	Miscellaneous			
		P51D	Shared	681	Benefits			
					Total Shared			
		P530	Direct	69A	Labor			
		P530	Direct	69B	Labor			
					Total Direct			
		P530	Shared	27A	Taxes			
		P530	Shared	40H	Miscellaneous			
		P530	Shared	40J	Miscellaneous			
		P530	Shared	40T	Miscellaneous			
		P530	Shared	59K	Miscellaneous			
					Total Shared			
		P613	Direct	211	Material			
		P613	Direct	69A	Labor			
		P613	Direct	69B	Labor			
					Total Direct			
		P613	Shared	40C	Miscellaneous			
		P613	Shared	40M	Miscellaneous			
		P613	Shared	40T	Miscellaneous			
		P613	Shared	59K	Miscellaneous			
					Total Shared			
		P623	Shared	27A	Taxes			
		P623	Shared	40H	Miscellaneous			
		P623	Shared	40J	Miscellaneous			
		P623	Shared	40M	Miscellaneous			
		P623	Shared	40T	Miscellaneous			
		P623	Shared	51C	Miscellaneous			
					Total Shared			
		P633	Direct	69A	Labor			
		P633	Direct	69B	Labor			
					Total Direct			
		P633	Shared	27A	Taxes			
		P633	Shared	40H	Miscellaneous			
		P633	Shared	40M	Miscellaneous			
		P633	Shared	40T	Miscellaneous			
		P633	Shared	59K	Miscellaneous			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Business Costs	Direct Costs	Shared Costs
					Total Shared			
		P643	Direct	69A	Labor			
		P643	Direct	69B	Labor			
					Total Direct			
		P643	Shared	27A	Taxes			
		P643	Shared	40H	Miscellaneous			
		P643	Shared	40M	Miscellaneous			
		P643	Shared	40T	Miscellaneous			
		P643	Shared	59K	Miscellaneous			
					Total Shared			
		P653	Direct	69A	Labor			
		P653	Direct	69B	Labor			
					Total Direct			
		P653	Shared	27A	Taxes			
		P653	Shared	40A	Miscellaneous			
		P653	Shared	40E	Miscellaneous			
		P653	Shared	40G	Miscellaneous			
		P653	Shared	40H	Miscellaneous			
		P653	Shared	40J	Miscellaneous			
		P653	Shared	40K	Miscellaneous			
		P653	Shared	40M	Miscellaneous			
		P653	Shared	40T	Miscellaneous			
		P653	Shared	51C	Miscellaneous			
		P653	Shared	59K	Miscellaneous			
					Total Shared			
		P79Y	Shared	27A	Taxes			
		P79Y	Shared	40A	Miscellaneous			
		P79Y	Shared	40C	Miscellaneous			
		P79Y	Shared	40H	Miscellaneous			
		P79Y	Shared	40J	Miscellaneous			
		P79Y	Shared	40K	Miscellaneous			
		P79Y	Shared	40M	Miscellaneous			
		P79Y	Shared	40S	Miscellaneous			
		P79Y	Shared	40T	Miscellaneous			
		P79Y	Shared	59K	Miscellaneous			
					Total Shared			
					Total 6723			
6724								
		P511	Direct	113	Labor			
		P511	Direct	149	Labor			
					Total Direct			
		P511	Shared	23B	Software			
		P511	Shared	685	Benefits			
		P511	Shared	688	Miscellaneous			
		P511	Shared	68P	Benefits			
					Total Shared			
		P512	Direct	54D	IT/DP			
		P512	Direct	69A	Labor			
		P512	Direct	69B	Labor			
					Total Direct			
		P512	Shared	23B	Software			
		P512	Shared	27A	Taxes			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Business Costs	Direct Costs	Shared Costs
					Total Shared			
	P513		Direct	54C	IT/DP			
	P513		Direct	69A	Labor			
	P513		Direct	69B	Labor			
					Total Direct			
	P513		Shared	23B	Software			
	P513		Shared	27A	Taxes			
	P513		Shared	51C	Miscellaneous			
	P513		Shared	599	Miscellaneous			
					Total Shared			
	P514		Direct	69F	Labor			
	P514		Direct	69G	Labor			
					Total Direct			
	P514		Shared	27A	Taxes			
	P514		Shared	51C	Miscellaneous			
					Total Shared			
	P517		Direct	113	Labor			
	P517		Direct	149	Labor			
	P517		Direct	14C	Labor			
	P517		Direct	19F	Labor			
	P517		Direct	19G	Labor			
	P517		Direct	54D	IT/DP			
	P517		Direct	69F	Labor			
	P517		Direct	69G	Labor			
					Total Direct			
	P517		Shared	159	Miscellaneous			
	P517		Shared	23B	Software			
	P517		Shared	27A	Taxes			
	P517		Shared	685	Benefits			
	P517		Shared	688	Miscellaneous			
	P517		Shared	68F	Benefits			
	P517		Shared	68G	Benefits			
	P517		Shared	68P	Benefits			
					Total Shared			
	P518		Shared	23B	Software			
	P518		Shared	40A	Miscellaneous			
	P518		Shared	40C	Miscellaneous			
					Total Shared			
	P518		Shared	23B	Software			
	P518		Shared	27A	Taxes			
	P518		Shared	40A	Miscellaneous			
	P518		Shared	40C	Miscellaneous			
					Total Shared			
	P530		Direct	34A	Labor			
	P530		Direct	54A	IT/DP			
	P530		Direct	54C	IT/DP			
	P530		Direct	54D	IT/DP			
	P530		Direct	69A	Labor			
	P530		Direct	69B	Labor			
					Total Direct			
	P530		Shared	23B	Software			
	P530		Shared	27A	Taxes			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Business Costs	Direct Costs	Shared Costs
		P530	Shared	40M	Miscellaneous			
		P530	Shared	51C	Miscellaneous			
		P530	Shared	599	Miscellaneous			
					Total Shared			
		P613	Direct	54D	IT/DP			
					Total Direct			
		P623	Direct	54C	IT/DP			
		P623	Direct	54D	IT/DP			
					Total Direct			
		P633	Direct	113	Labor			
		P633	Direct	14C	Labor			
		P633	Direct	19A	Labor			
		P633	Direct	19B	Labor			
		P633	Direct	69A	Labor			
		P633	Direct	69B	Labor			
					Total Direct			
		P633	Shared	23B	Software			
		P633	Shared	685	Benefits			
		P633	Shared	688	Miscellaneous			
		P633	Shared	68A	Benefits			
		P633	Shared	68B	Benefits			
		P633	Shared	68P	Benefits			
					Total Shared			
		P643	Direct	54C	IT/DP			
		P643	Direct	69A	Labor			
		P643	Direct	69B	Labor			
					Total Direct			
		P643	Shared	23B	Software			
		P643	Shared	27A	Taxes			
					Total Shared			
		P653	Direct	54C	IT/DP			
		P653	Direct	54D	IT/DP			
					Total Direct			
		P79Y	Direct	113	Labor			
		P79Y	Direct	54C	IT/DP			
					Total Direct			
		P79Y	Shared	159	Miscellaneous			
		P79Y	Shared	685	Benefits			
		P79Y	Shared	688	Miscellaneous			
		P79Y	Shared	68P	Benefits			
					Total Shared			
					Total 6724			
6728		P511	Direct	211	Material			
		P511	Direct	272	Freight			
		P511	Direct	42A	Postage			
		P511	Direct	52A	Miscellaneous			
		P511	Direct	691	Labor			
					Total Direct			
		P511	Shared	13A	Benefits			
		P511	Shared	13B	Benefits			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Business Costs	Direct Costs	Shared Costs
		P511	Shared	13C	Benefits			
		P511	Shared	271	Taxes			
		P511	Shared	27A	Taxes			
		P511	Shared	59K	Miscellaneous			
		P511	Shared	685	Benefits			
		P511	Shared	688	Miscellaneous			
		P511	Shared	68P	Benefits			
					Total Shared			
		P512	Direct	19A	Labor			
		P512	Direct	19B	Labor			
		P512	Direct	34A	Labor			
		P512	Direct	42A	Postage			
		P512	Direct	52A	Miscellaneous			
		P512	Direct	69A	Labor			
		P512	Direct	69B	Labor			
					Total Direct			
		P512	Shared	13A	Benefits			
		P512	Shared	13C	Benefits			
		P512	Shared	27A	Taxes			
		P512	Shared	685	Benefits			
		P512	Shared	688	Miscellaneous			
		P512	Shared	68A	Benefits			
		P512	Shared	68B	Benefits			
		P512	Shared	68P	Benefits			
					Total Shared			
		P513	Direct	191	Labor			
		P513	Direct	19A	Labor			
		P513	Direct	19B	Labor			
		P513	Direct	211	Material			
		P513	Direct	21A	Material			
		P513	Direct	272	Freight			
		P513	Direct	42A	Postage			
		P513	Direct	52A	Miscellaneous			
		P513	Direct	691	Labor			
		P513	Direct	69A	Labor			
		P513	Direct	69B	Labor			
					Total Direct			
		P513	Shared	13A	Benefits			
		P513	Shared	13C	Benefits			
		P513	Shared	27A	Taxes			
		P513	Shared	59K	Miscellaneous			
		P513	Shared	681	Benefits			
		P513	Shared	685	Benefits			
		P513	Shared	688	Miscellaneous			
		P513	Shared	68A	Benefits			
		P513	Shared	68B	Benefits			
		P513	Shared	68P	Benefits			
					Total Shared			
		P514	Direct	191	Labor			
		P514	Direct	19F	Labor			
		P514	Direct	19G	Labor			
		P514	Direct	211	Material			
		P514	Direct	272	Freight			
		P514	Direct	42A	Postage			
		P514	Direct	52A	Miscellaneous			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Business Costs	Direct Costs	Shared Costs
		P514	Direct	691	Labor			
		P514	Direct	69F	Labor			
		P514	Direct	69G	Labor			
					Total Direct			
		P514	Shared	13A	Benefits			
		P514	Shared	13B	Benefits			
		P514	Shared	13C	Benefits			
		P514	Shared	271	Taxes			
		P514	Shared	27A	Taxes			
		P514	Shared	681	Benefits			
		P514	Shared	685	Benefits			
		P514	Shared	688	Miscellaneous			
		P514	Shared	68F	Benefits			
		P514	Shared	68G	Benefits			
		P514	Shared	68P	Benefits			
					Total Shared			
		P517	Direct	149	Labor			
		P517	Direct	19F	Labor			
		P517	Direct	19G	Labor			
		P517	Direct	42A	Postage			
		P517	Direct	52A	Miscellaneous			
		P517	Direct	69F	Labor			
		P517	Direct	69G	Labor			
					Total Direct			
		P517	Shared	13A	Benefits			
		P517	Shared	13C	Benefits			
		P517	Shared	27A	Taxes			
		P517	Shared	59K	Miscellaneous			
		P517	Shared	685	Benefits			
		P517	Shared	688	Miscellaneous			
		P517	Shared	68F	Benefits			
		P517	Shared	68G	Benefits			
		P517	Shared	68P	Benefits			
					Total Shared			
		P518	Direct	149	Labor			
		P518	Direct	191	Labor			
		P518	Direct	211	Material			
		P518	Direct	272	Freight			
		P518	Direct	42A	Postage			
		P518	Direct	52A	Miscellaneous			
		P518	Direct	691	Labor			
					Total Direct			
		P518	Shared	13A	Benefits			
		P518	Shared	13B	Benefits			
		P518	Shared	13C	Benefits			
		P518	Shared	271	Taxes			
		P518	Shared	27A	Taxes			
		P518	Shared	681	Benefits			
		P518	Shared	685	Benefits			
		P518	Shared	688	Miscellaneous			
		P518	Shared	68P	Benefits			
					Total Shared			
		P51B	Direct	149	Labor			
		P51B	Direct	191	Labor			

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Activity	Account Number	Budget Center	Direct/Shared	Cost Element Code	Group	Business Costs	Direct Costs	Shared Costs
		P51B	Direct	211	Material			
		P51B	Direct	272	Freight			
		P51B	Direct	34C	Labor			
		P51B	Direct	42A	Postage			
		P51B	Direct	499	Labor			
		P51B	Direct	52A	Miscellaneous			
		P51B	Direct	691	Labor			
					Total Direct			
		P51B	Shared	13A	Benefits			
		P51B	Shared	13B	Benefits			
		P51B	Shared	13C	Benefits			
		P51B	Shared	271	Taxes			
		P51B	Shared	27A	Taxes			
		P51B	Shared	40B	Miscellaneous			
		P51B	Shared	40C	Miscellaneous			
		P51B	Shared	599	Miscellaneous			
		P51B	Shared	59K	Miscellaneous			
		P51B	Shared	681	Benefits			
		P51B	Shared	685	Benefits			
		P51B	Shared	688	Miscellaneous			
		P51B	Shared	68P	Benefits			
					Total Shared			
		P51D	Direct	149	Labor			
		P51D	Direct	191	Labor			
		P51D	Direct	211	Material			
		P51D	Direct	272	Freight			
		P51D	Direct	34C	Labor			
		P51D	Direct	42A	Postage			
		P51D	Direct	499	Labor			
		P51D	Direct	52A	Miscellaneous			
		P51D	Direct	691	Labor			
					Total Direct			
		P51D	Shared	13A	Benefits			
		P51D	Shared	13B	Benefits			
		P51D	Shared	13C	Benefits			
		P51D	Shared	271	Taxes			
		P51D	Shared	27A	Taxes			
		P51D	Shared	40B	Miscellaneous			
		P51D	Shared	681	Benefits			
		P51D	Shared	685	Benefits			
		P51D	Shared	688	Miscellaneous			
		P51D	Shared	68P	Benefits			
					Total Shared			
		P530	Direct	19A	Labor			
		P530	Direct	19B	Labor			
		P530	Direct	42A	Postage			
		P530	Direct	52A	Miscellaneous			
		P530	Direct	69A	Labor			
		P530	Direct	69B	Labor			
					Total Direct			
		P530	Shared	13A	Benefits			
		P530	Shared	13C	Benefits			
		P530	Shared	27A	Taxes			
		P530	Shared	685	Benefits			
		P530	Shared	688	Miscellaneous			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Business Costs	Direct Costs	Shared Costs
		P530	Shared	68A	Benefits			
		P530	Shared	68B	Benefits			
		P530	Shared	68P	Benefits			
					Total Shared			
		P613	Direct	191	Labor			
		P613	Direct	19A	Labor			
		P613	Direct	19B	Labor			
		P613	Direct	211	Material			
		P613	Direct	272	Freight			
		P613	Direct	42A	Postage			
		P613	Direct	52A	Miscellaneous			
		P613	Direct	691	Labor			
		P613	Direct	69A	Labor			
		P613	Direct	69B	Labor			
					Total Direct			
		P613	Shared	13A	Benefits			
		P613	Shared	13B	Benefits			
		P613	Shared	13C	Benefits			
		P613	Shared	271	Taxes			
		P613	Shared	27A	Taxes			
		P613	Shared	685	Benefits			
		P613	Shared	688	Miscellaneous			
		P613	Shared	68A	Benefits			
		P613	Shared	68B	Benefits			
		P613	Shared	68P	Benefits			
					Total Shared			
		P623	Direct	211	Material			
		P623	Direct	52A	Miscellaneous			
					Total Direct			
		P623	Shared	13A	Benefits			
		P623	Shared	13C	Benefits			
		P623	Shared	27A	Taxes			
		P623	Shared	51C	Miscellaneous			
		P623	Shared	685	Benefits			
		P623	Shared	688	Miscellaneous			
		P623	Shared	68P	Benefits			
					Total Shared			
		P633	Direct	19A	Labor			
		P633	Direct	19B	Labor			
		P633	Direct	42A	Postage			
		P633	Direct	52A	Miscellaneous			
		P633	Direct	69A	Labor			
		P633	Direct	69B	Labor			
					Total Direct			
		P633	Shared	13A	Benefits			
		P633	Shared	13B	Benefits			
		P633	Shared	13C	Benefits			
		P633	Shared	27A	Taxes			
		P633	Shared	685	Benefits			
		P633	Shared	688	Miscellaneous			
		P633	Shared	68A	Benefits			
		P633	Shared	68B	Benefits			
		P633	Shared	68P	Benefits			
					Total Shared			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Business Costs	Direct Costs	Shared Costs
		P643	Direct	19A	Labor			
		P643	Direct	19B	Labor			
		P643	Direct	52A	Miscellaneous			
		P643	Direct	69A	Labor			
		P643	Direct	69B	Labor			
					Total Direct			
		P643	Shared	13A	Benefits			
		P643	Shared	13C	Benefits			
		P643	Shared	27A	Taxes			
		P643	Shared	599	Miscellaneous			
		P643	Shared	685	Benefits			
		P643	Shared	688	Miscellaneous			
		P643	Shared	68A	Benefits			
		P643	Shared	68B	Benefits			
		P643	Shared	68P	Benefits			
					Total Shared			
		P653	Direct	19A	Labor			
		P653	Direct	19B	Labor			
		P653	Direct	42A	Postage			
		P653	Direct	52A	Miscellaneous			
		P653	Direct	69A	Labor			
		P653	Direct	69B	Labor			
					Total Direct			
		P653	Shared	13A	Benefits			
		P653	Shared	13C	Benefits			
		P653	Shared	27A	Taxes			
		P653	Shared	41E	Overhead			
		P653	Shared	59K	Miscellaneous			
		P653	Shared	685	Benefits			
		P653	Shared	688	Miscellaneous			
		P653	Shared	68A	Benefits			
		P653	Shared	68B	Benefits			
		P653	Shared	68P	Benefits			
					Total Shared			
		P79Y	Direct	149	Labor			
		P79Y	Direct	191	Labor			
		P79Y	Direct	211	Material			
		P79Y	Direct	272	Freight			
		P79Y	Direct	34C	Labor			
		P79Y	Direct	42A	Postage			
		P79Y	Direct	499	Labor			
		P79Y	Direct	52A	Miscellaneous			
		P79Y	Direct	691	Labor			
					Total Direct			
		P79Y	Shared	13A	Benefits			
		P79Y	Shared	13B	Benefits			
		P79Y	Shared	13C	Benefits			
		P79Y	Shared	271	Taxes			
		P79Y	Shared	27A	Taxes			
		P79Y	Shared	40B	Miscellaneous			
		P79Y	Shared	681	Benefits			
		P79Y	Shared	685	Benefits			
		P79Y	Shared	688	Miscellaneous			
		P79Y	Shared	68P	Benefits			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Business Costs	Direct Costs	Shared Costs
					Total Shared			
					Total 6728			
					Total Bill Inquiry			
Cashiering	6122							
		D060	Direct	42A	Postage			
		D060	Direct	69A	Labor			
		D060	Direct	69B	Labor			
					Total Direct			
					Total 6122			
	6123							
		D060	Shared	41E	Overhead			
					Total Shared			
		DA15	Shared	41E	Overhead			
					Total Shared			
					Total 6123			
	6124							
		D060	Direct	191	Labor			
		D060	Direct	19A	Labor			
		D060	Direct	19B	Labor			
		D060	Direct	21A	Material			
		D060	Direct	272	Freight			
		D060	Direct	691	Labor			
		D060	Direct	69A	Labor			
		D060	Direct	69B	Labor			
					Total Direct			
		D060	Shared	27A	Taxes			
		D060	Shared	681	Benefits			
		D060	Shared	68A	Benefits			
		D060	Shared	68B	Benefits			
					Total Shared			
					Total 6124			
	6623							
		D060	Direct	36A	Labor			
		D060	Direct	69A	Labor			
		D060	Direct	69B	Labor			
					Total Direct			
		DA15	Direct	34A	Labor			
		DA15	Direct	36A	Labor			
		DA15	Direct	42A	Postage			
		DA15	Direct	69A	Labor			
		DA15	Direct	69B	Labor			
					Total Direct			
		DA15	Shared	27A	Taxes			
		DA15	Shared	40C	Miscellaneous			
		DA15	Shared	41A	Overhead			
					Total Shared			
					Total 6623			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Business Costs	Direct Costs	Shared Costs
6711		D060	Direct	69J	Labor			
					Total Direct			
		D060	Shared	41A	Overhead			
					Total Shared			
					Total 6711			
6712		D060	Direct	42A	Postage			
		D060	Direct	69A	Labor			
		D060	Direct	69B	Labor			
					Total Direct			
					Total 6712			
6723		D060	Direct	42A	Postage			
		D060	Direct	69A	Labor			
		D060	Direct	69B	Labor			
					Total Direct			
					Total 6723			
6724		D060	Direct	69A	Labor			
		D060	Direct	69B	Labor			
					Total Direct			
		D060	Shared	23B	Software			
					Total Shared			
		DA15	Direct	42A	Postage			
		DA15	Direct	69A	Labor			
		DA15	Direct	69B	Labor			
					Total Direct			
					Total 6724			
6728		D060	Direct	211	Material			
		D060	Direct	42A	Postage			
		D060	Direct	52A	Miscellaneous			
		D060	Direct	69A	Labor			
		D060	Direct	69B	Labor			
					Total Direct			
		D060	Shared	27A	Taxes			
		D060	Shared	41E	Overhead			
					Total Shared			
		DA15	Direct	42A	Postage			
		DA15	Direct	52A	Miscellaneous			
		DA15	Direct	69A	Labor			
		DA15	Direct	69B	Labor			
					Total Direct			
		DA15	Shared	27A	Taxes			
					Total Shared			
					Total 6728			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Business Costs	Direct Costs	Shared Costs
Total Cashiering								
Data Processing								
	6124							
		BILLSTAR	Direct	000	IT/DP			
					Total Direct			
		BVT	Direct	000	IT/DP			
					Total Direct			
		CBSS	Direct	000	IT/DP			
					Total Direct			
					Total 6124			
	6724							
		BILLSTAR	Direct	000	IT/DP			
					Total Direct			
		BVT	Direct	000	IT/DP			
					Total Direct			
		CBSS	Direct	000	IT/DP			
					Total Direct			
					Total 6724			
Total Data Processing								
Remittance								
	6121							
		D020	Direct	34A	Labor			
		D020	Direct	69A	Labor			
		D020	Direct	69B	Labor			
					Total Direct			
		D020	Shared	27A	Taxes			
					Total Shared			
		DA91	Direct	211	Material			
		DA91	Direct	30A	Labor			
		DA91	Direct	31A	Labor			
		DA91	Direct	34A	Labor			
					Total Direct			
		DA91	Shared	27A	Taxes			
					Total Shared			
					Total 6121			
	6122							
		D020	Direct	191	Labor			
		D020	Direct	19A	Labor			
		D020	Direct	19B	Labor			
		D020	Direct	21A	Material			
		D020	Direct	272	Freight			
		D020	Direct	30B	Labor			
		D020	Direct	34D	Labor			
		D020	Direct	52A	Miscellaneous			
		D020	Direct	691	Labor			
		D020	Direct	69A	Labor			
		D020	Direct	69B	Labor			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Business Costs	Direct Costs	Shared Costs
					Total Direct			
		D020	Shared	27A	Taxes			
		D020	Shared	599	Miscellaneous			
		D020	Shared	651	Miscellaneous			
		D020	Shared	65A	Miscellaneous			
		D020	Shared	65B	Miscellaneous			
		D020	Shared	681	Benefits			
		D020	Shared	68A	Benefits			
		D020	Shared	68B	Benefits			
					Total Shared			
		DA91	Direct	191	Labor			
		DA91	Direct	21A	Material			
		DA91	Direct	272	Freight			
		DA91	Direct	30A	Labor			
		DA91	Direct	34A	Labor			
		DA91	Direct	34D	Labor			
		DA91	Direct	691	Labor			
					Total Direct			
		DA91	Shared	27A	Taxes			
		DA91	Shared	599	Miscellaneous			
		DA91	Shared	681	Benefits			
					Total Shared			
		DS91	Direct	34D	Labor			
					Total Direct			
		DS91	Shared	27A	Taxes			
					Total Shared			
					Total 6122			
6123								
		D020	Direct	191	Labor			
		D020	Direct	21A	Material			
		D020	Direct	272	Freight			
		D020	Direct	691	Labor			
					Total Direct			
		D020	Shared	27A	Taxes			
		D020	Shared	41E	Overhead			
		D020	Shared	681	Benefits			
					Total Shared			
		DA91	Direct	191	Labor			
		DA91	Direct	20A	Material			
		DA91	Direct	21A	Material			
		DA91	Direct	272	Freight			
		DA91	Direct	30D	Labor			
		DA91	Direct	34A	Labor			
		DA91	Direct	34C	Labor			
		DA91	Direct	42A	Postage			
		DA91	Direct	52A	Miscellaneous			
		DA91	Direct	691	Labor			
					Total Direct			
		DA91	Shared	23A	Software			
		DA91	Shared	23B	Software			
		DA91	Shared	23C	Software			
		DA91	Shared	27A	Taxes			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Business Costs	Direct Costs	Shared Costs
		DA91	Shared	41E	Overhead			
		DA91	Shared	59K	Miscellaneous			
		DA91	Shared	651	Miscellaneous			
		DA91	Shared	681	Benefits			
		DA91	Shared	73B	Transfers			
					Total Shared			
		DS91	Direct	191	Labor			
		DS91	Direct	19A	Labor			
		DS91	Direct	19B	Labor			
		DS91	Direct	21A	Material			
		DS91	Direct	272	Freight			
		DS91	Direct	691	Labor			
		DS91	Direct	69A	Labor			
		DS91	Direct	69B	Labor			
					Total Direct			
		DS91	Shared	27A	Taxes			
		DS91	Shared	41E	Overhead			
		DS91	Shared	681	Benefits			
		DS91	Shared	68A	Benefits			
		DS91	Shared	68B	Benefits			
					Total Shared			
					Total 6123			
6124		D020	Direct	54D	IT/DP			
		D020	Direct	69A	Labor			
		D020	Direct	69B	Labor			
					Total Direct			
		DA91	Direct	211	Material			
		DA91	Direct	21A	Material			
		DA91	Direct	272	Freight			
		DA91	Direct	54D	IT/DP			
		DA91	Direct	691	Labor			
		DA91	Direct	69A	Labor			
		DA91	Direct	69B	Labor			
					Total Direct			
		DA91	Shared	27A	Taxes			
					Total Shared			
		DS91	Direct	191	Labor			
		DS91	Direct	19A	Labor			
		DS91	Direct	19B	Labor			
		DS91	Direct	21A	Material			
		DS91	Direct	272	Freight			
		DS91	Direct	54D	IT/DP			
		DS91	Direct	691	Labor			
		DS91	Direct	69A	Labor			
		DS91	Direct	69B	Labor			
					Total Direct			
		DS91	Shared	27A	Taxes			
		DS91	Shared	681	Benefits			
		DS91	Shared	68A	Benefits			
		DS91	Shared	68B	Benefits			
		DS91	Shared	73B	Transfers			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Business Costs	Direct Costs	Shared Costs
					Total Shared			
					Total 6124			
6232		DA91	Shared	40A	Miscellaneous			
					Total Shared			
					Total 6232			
6623		D020	Direct	19A	Labor			
		D020	Direct	19B	Labor			
		D020	Direct	34A	Labor			
		D020	Direct	42A	Postage			
		D020	Direct	43P	Labor			
		D020	Direct	52A	Miscellaneous			
		D020	Direct	69A	Labor			
		D020	Direct	69B	Labor			
					Total Direct			
		D020	Shared	159	Miscellaneous			
		D020	Shared	27A	Taxes			
		D020	Shared	40A	Miscellaneous			
		D020	Shared	40C	Miscellaneous			
		D020	Shared	40G	Miscellaneous			
		D020	Shared	40M	Miscellaneous			
		D020	Shared	40T	Miscellaneous			
		D020	Shared	41A	Overhead			
		D020	Shared	599	Miscellaneous			
		D020	Shared	59K	Miscellaneous			
		D020	Shared	685	Benefits			
		D020	Shared	688	Miscellaneous			
		D020	Shared	68A	Benefits			
		D020	Shared	68B	Benefits			
		D020	Shared	68P	Benefits			
					Total Shared			
		DA91	Direct	113	Labor			
		DA91	Direct	11A	Labor			
		DA91	Direct	11B	Labor			
		DA91	Direct	11D	Labor			
		DA91	Direct	149	Labor			
		DA91	Direct	191	Labor			
		DA91	Direct	19A	Labor			
		DA91	Direct	19B	Labor			
		DA91	Direct	21A	Material			
		DA91	Direct	24A	Inventory			
		DA91	Direct	272	Freight			
		DA91	Direct	27B	Freight			
		DA91	Direct	30C	Labor			
		DA91	Direct	30D	Labor			
		DA91	Direct	31A	Labor			
		DA91	Direct	34A	Labor			
		DA91	Direct	34C	Labor			
		DA91	Direct	36A	Labor			
		DA91	Direct	42A	Postage			
		DA91	Direct	42B	Postage			
		DA91	Direct	499	Labor			
		DA91	Direct	52A	Miscellaneous			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Business Costs	Direct Costs	Shared Costs
		DA91	Direct	691	Labor			
		DA91	Direct	69A	Labor			
		DA91	Direct	69B	Labor			
					Total Direct			
		DA91	Shared	11C	Benefits			
		DA91	Shared	159	Miscellaneous			
		DA91	Shared	23B	Software			
		DA91	Shared	27A	Taxes			
		DA91	Shared	39B	Miscellaneous			
		DA91	Shared	40A	Miscellaneous			
		DA91	Shared	40B	Miscellaneous			
		DA91	Shared	40C	Miscellaneous			
		DA91	Shared	40D	Miscellaneous			
		DA91	Shared	40E	Miscellaneous			
		DA91	Shared	40G	Miscellaneous			
		DA91	Shared	40J	Miscellaneous			
		DA91	Shared	40K	Miscellaneous			
		DA91	Shared	40M	Miscellaneous			
		DA91	Shared	40T	Miscellaneous			
		DA91	Shared	41A	Overhead			
		DA91	Shared	41D	Overhead			
		DA91	Shared	41E	Overhead			
		DA91	Shared	41F	Overhead			
		DA91	Shared	41G	Overhead			
		DA91	Shared	41K	Overhead			
		DA91	Shared	43A	Miscellaneous			
		DA91	Shared	51C	Miscellaneous			
		DA91	Shared	55A	Utilities			
		DA91	Shared	57B	Miscellaneous			
		DA91	Shared	599	Miscellaneous			
		DA91	Shared	59K	Miscellaneous			
		DA91	Shared	651	Miscellaneous			
		DA91	Shared	65A	Miscellaneous			
		DA91	Shared	65B	Miscellaneous			
		DA91	Shared	681	Benefits			
		DA91	Shared	685	Benefits			
		DA91	Shared	688	Miscellaneous			
		DA91	Shared	68A	Benefits			
		DA91	Shared	68B	Benefits			
		DA91	Shared	68P	Benefits			
		DA91	Shared	71A	Miscellaneous			
		DA91	Shared	BAL	Miscellaneous			
					Total Shared			
		DS91	Direct	113	Labor			
		DS91	Direct	149	Labor			
		DS91	Direct	191	Labor			
		DS91	Direct	19A	Labor			
		DS91	Direct	19B	Labor			
		DS91	Direct	21A	Material			
		DS91	Direct	272	Freight			
		DS91	Direct	30C	Labor			
		DS91	Direct	34A	Labor			
		DS91	Direct	42A	Postage			
		DS91	Direct	52A	Miscellaneous			
		DS91	Direct	691	Labor			
		DS91	Direct	69A	Labor			
		DS91	Direct	69B	Labor			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Business Costs	Direct Costs	Shared Costs
Total Direct								
	DS91		Shared	159	Miscellaneous			
	DS91		Shared	27A	Taxes			
	DS91		Shared	40A	Miscellaneous			
	DS91		Shared	40C	Miscellaneous			
	DS91		Shared	40E	Miscellaneous			
	DS91		Shared	40M	Miscellaneous			
	DS91		Shared	40T	Miscellaneous			
	DS91		Shared	41A	Overhead			
	DS91		Shared	41C	Overhead			
	DS91		Shared	41D	Overhead			
	DS91		Shared	41E	Overhead			
	DS91		Shared	41G	Overhead			
	DS91		Shared	41K	Overhead			
	DS91		Shared	43A	Miscellaneous			
	DS91		Shared	51A	Miscellaneous			
	DS91		Shared	599	Miscellaneous			
	DS91		Shared	59K	Miscellaneous			
	DS91		Shared	681	Benefits			
	DS91		Shared	685	Benefits			
	DS91		Shared	688	Miscellaneous			
	DS91		Shared	68A	Benefits			
	DS91		Shared	68B	Benefits			
	DS91		Shared	68P	Benefits			
Total Shared								
Total 6623								
6711								
	D020		Direct	113	Labor			
	D020		Direct	19J	Labor			
	D020		Direct	69J	Labor			
Total Direct								
	D020		Shared	40A	Miscellaneous			
	D020		Shared	51B	Miscellaneous			
	D020		Shared	59A	Benefits			
Total Shared								
Total 6711								
6721								
	DA91		Direct	42A	Postage			
	DA91		Direct	69A	Labor			
	DA91		Direct	69B	Labor			
Total Direct								
	DA91		Shared	599	Miscellaneous			
Total Shared								
	DS91		Direct	272	Freight			
	DS91		Direct	34C	Labor			
	DS91		Direct	52A	Miscellaneous			
	DS91		Direct	69A	Labor			
	DS91		Direct	69B	Labor			
Total Direct								
	DS91		Shared	27A	Taxes			
Total Shared								

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Business Costs	Direct Costs	Shared Costs
	6724							
		DA91	Direct	69A	Labor			
		DA91	Direct	69B	Labor			
					Total Direct			
		DA91	Shared	23B	Software			
		DA91	Shared	27A	Taxes			
		DA91	Shared	599	Miscellaneous			
					Total Shared			
		DS91	Direct	42A	Postage			
		DS91	Direct	52A	Miscellaneous			
		DS91	Direct	69A	Labor			
		DS91	Direct	69B	Labor			
					Total Direct			
		DS91	Shared	23B	Software			
		DS91	Shared	27A	Taxes			
		DS91	Shared	40C	Miscellaneous			
		DS91	Shared	40M	Miscellaneous			
					Total Shared			
					Total 6724			
	6728							
		D020	Direct	19A	Labor			
		D020	Direct	19B	Labor			
		D020	Direct	42A	Postage			
		D020	Direct	52A	Miscellaneous			
		D020	Direct	69A	Labor			
		D020	Direct	69B	Labor			
					Total Direct			
		D020	Shared	13A	Benefits			
		D020	Shared	27A	Taxes			
		D020	Shared	41C	Overhead			
		D020	Shared	685	Benefits			
		D020	Shared	688	Miscellaneous			
		D020	Shared	68A	Benefits			
		D020	Shared	68B	Benefits			
		D020	Shared	68P	Benefits			
					Total Shared			
		DA91	Direct	149	Labor			
		DA91	Direct	191	Labor			
		DA91	Direct	19A	Labor			
		DA91	Direct	19B	Labor			
		DA91	Direct	211	Material			
		DA91	Direct	272	Freight			
		DA91	Direct	31A	Labor			
		DA91	Direct	34C	Labor			
		DA91	Direct	42A	Postage			
		DA91	Direct	499	Labor			
		DA91	Direct	52A	Miscellaneous			
		DA91	Direct	691	Labor			
		DA91	Direct	69A	Labor			
		DA91	Direct	69B	Labor			
					Total Direct			
		DA91	Shared	13A	Benefits			
		DA91	Shared	13B	Benefits			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Business Costs	Direct Costs	Shared Costs
		DA91	Shared	13C	Benefits			
		DA91	Shared	271	Taxes			
		DA91	Shared	27A	Taxes			
		DA91	Shared	40B	Miscellaneous			
		DA91	Shared	51C	Miscellaneous			
		DA91	Shared	599	Miscellaneous			
		DA91	Shared	59K	Miscellaneous			
		DA91	Shared	681	Benefits			
		DA91	Shared	685	Benefits			
		DA91	Shared	688	Miscellaneous			
		DA91	Shared	68A	Benefits			
		DA91	Shared	68B	Benefits			
		DA91	Shared	68P	Benefits			
					Total Shared			
		DS91	Direct	19A	Labor			
		DS91	Direct	19B	Labor			
		DS91	Direct	31A	Labor			
		DS91	Direct	42A	Postage			
		DS91	Direct	52A	Miscellaneous			
		DS91	Direct	69A	Labor			
		DS91	Direct	69B	Labor			
					Total Direct			
		DS91	Shared	13A	Benefits			
		DS91	Shared	13C	Benefits			
		DS91	Shared	27A	Taxes			
		DS91	Shared	685	Benefits			
		DS91	Shared	688	Miscellaneous			
		DS91	Shared	68A	Benefits			
		DS91	Shared	68B	Benefits			
		DS91	Shared	68P	Benefits			
					Total Shared			
					Total 6728			

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Total Remittance

Treatment

6121		D014	Shared	57A	Rents			
					Total Shared			
					Total 6121			
6122		D014	Direct	191	Labor			
		D014	Direct	21A	Material			
		D014	Direct	272	Freight			
		D014	Direct	34D	Labor			
		D014	Direct	691	Labor			
					Total Direct			
		D014	Shared	27A	Taxes			
		D014	Shared	681	Benefits			
					Total Shared			
					Total 6122			
6123		D014	Direct	191	Labor			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Business Costs	Direct Costs	Shared Costs
		D014	Direct	19A	Labor			
		D014	Direct	19B	Labor			
		D014	Direct	20A	Material			
		D014	Direct	21A	Material			
		D014	Direct	272	Freight			
		D014	Direct	34A	Labor			
		D014	Direct	34C	Labor			
		D014	Direct	42A	Postage			
		D014	Direct	52A	Miscellaneous			
		D014	Direct	691	Labor			
		D014	Direct	69A	Labor			
		D014	Direct	69B	Labor			
					Total Direct			
		D014	Shared	27A	Taxes			
		D014	Shared	41E	Overhead			
		D014	Shared	57A	Rents			
		D014	Shared	57B	Miscellaneous			
		D014	Shared	681	Benefits			
		D014	Shared	68A	Benefits			
		D014	Shared	68B	Benefits			
					Total Shared			
					Total 6123			
6124								
		D014	Direct	191	Labor			
		D014	Direct	19A	Labor			
		D014	Direct	19B	Labor			
		D014	Direct	20A	Material			
		D014	Direct	21A	Material			
		D014	Direct	272	Freight			
		D014	Direct	34C	Labor			
		D014	Direct	54D	IT/DP			
		D014	Direct	691	Labor			
		D014	Direct	69A	Labor			
		D014	Direct	69B	Labor			
					Total Direct			
		D014	Shared	27A	Taxes			
		D014	Shared	57A	Rents			
		D014	Shared	65A	Miscellaneous			
		D014	Shared	65B	Miscellaneous			
		D014	Shared	681	Benefits			
		D014	Shared	68A	Benefits			
		D014	Shared	68B	Benefits			
					Total Shared			
		TP	Direct	000	IT/DP			
					Total Direct			
					Total 6124			
6623								
		D014	Direct	113	Labor			
		D014	Direct	11A	Labor			
		D014	Direct	11B	Labor			
		D014	Direct	149	Labor			
		D014	Direct	14C	Labor			
		D014	Direct	191	Labor			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Business Costs	Direct Costs	Shared Costs
		D014	Direct	19A	Labor			
		D014	Direct	19B	Labor			
		D014	Direct	21A	Material			
		D014	Direct	272	Freight			
		D014	Direct	30A	Labor			
		D014	Direct	30D	Labor			
		D014	Direct	34A	Labor			
		D014	Direct	34B	Labor			
		D014	Direct	36A	Labor			
		D014	Direct	42A	Postage			
		D014	Direct	52A	Miscellaneous			
		D014	Direct	691	Labor			
		D014	Direct	69A	Labor			
		D014	Direct	69B	Labor			
					Total Direct			
		D014	Shared	11C	Benefits			
		D014	Shared	159	Miscellaneous			
		D014	Shared	23D	Software			
		D014	Shared	27A	Taxes			
		D014	Shared	39A	Miscellaneous			
		D014	Shared	40A	Miscellaneous			
		D014	Shared	40B	Miscellaneous			
		D014	Shared	40C	Miscellaneous			
		D014	Shared	40D	Miscellaneous			
		D014	Shared	40E	Miscellaneous			
		D014	Shared	40F	Miscellaneous			
		D014	Shared	40G	Miscellaneous			
		D014	Shared	40K	Miscellaneous			
		D014	Shared	40M	Miscellaneous			
		D014	Shared	40P	Miscellaneous			
		D014	Shared	40U	Miscellaneous			
		D014	Shared	41A	Overhead			
		D014	Shared	41C	Overhead			
		D014	Shared	41D	Overhead			
		D014	Shared	41E	Overhead			
		D014	Shared	41G	Overhead			
		D014	Shared	41K	Overhead			
		D014	Shared	43A	Miscellaneous			
		D014	Shared	51A	Miscellaneous			
		D014	Shared	51C	Miscellaneous			
		D014	Shared	57A	Rents			
		D014	Shared	57B	Miscellaneous			
		D014	Shared	599	Miscellaneous			
		D014	Shared	59K	Miscellaneous			
		D014	Shared	65A	Miscellaneous			
		D014	Shared	65B	Miscellaneous			
		D014	Shared	685	Benefits			
		D014	Shared	688	Miscellaneous			
		D014	Shared	68A	Benefits			
		D014	Shared	68B	Benefits			
		D014	Shared	68P	Benefits			
		D014	Shared	BAL	Miscellaneous			
					Total Shared			
					Total 6623			
	6723							
		D014	Direct	191	Labor			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Business Costs	Direct Costs	Shared Costs
		D014	Direct	19A	Labor			
		D014	Direct	19B	Labor			
		D014	Direct	211	Material			
		D014	Direct	272	Freight			
		D014	Direct	691	Labor			
		D014	Direct	69A	Labor			
		D014	Direct	69B	Labor			
					Total Direct			
		D014	Shared	271	Taxes			
		D014	Shared	27A	Taxes			
		D014	Shared	40H	Miscellaneous			
		D014	Shared	40J	Miscellaneous			
		D014	Shared	40K	Miscellaneous			
		D014	Shared	40M	Miscellaneous			
		D014	Shared	40T	Miscellaneous			
		D014	Shared	59K	Miscellaneous			
					Total Shared			
					Total 6723			
6724								
		D014	Direct	113	Labor			
		D014	Direct	149	Labor			
		D014	Direct	19A	Labor			
		D014	Direct	19B	Labor			
		D014	Direct	27C	Freight			
		D014	Direct	30B	Labor			
		D014	Direct	54A	IT/DP			
		D014	Direct	54B	IT/DP			
		D014	Direct	54C	IT/DP			
		D014	Direct	54D	IT/DP			
		D014	Direct	69A	Labor			
		D014	Direct	69B	Labor			
					Total Direct			
		D014	Shared	159	Miscellaneous			
		D014	Shared	23A	Software			
		D014	Shared	23B	Software			
		D014	Shared	27A	Taxes			
		D014	Shared	599	Miscellaneous			
		D014	Shared	685	Benefits			
		D014	Shared	688	Miscellaneous			
		D014	Shared	68A	Benefits			
		D014	Shared	68B	Benefits			
		D014	Shared	68P	Benefits			
					Total Shared			
		TP	Direct	000	IT/DP			
					Total Direct			
					Total 6724			
6728								
		D014	Direct	191	Labor			
		D014	Direct	19A	Labor			
		D014	Direct	19B	Labor			
		D014	Direct	211	Material			
		D014	Direct	21A	Material			
		D014	Direct	272	Freight			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Business Costs	Direct Costs	Shared Costs
		D014	Direct	42A	Postage			
		D014	Direct	52A	Miscellaneous			
		D014	Direct	691	Labor			
		D014	Direct	69A	Labor			
		D014	Direct	69B	Labor			
					Total Direct			
		D014	Shared	13A	Benefits			
		D014	Shared	13C	Benefits			
		D014	Shared	27A	Taxes			
		D014	Shared	41A	Overhead			
		D014	Shared	59K	Miscellaneous			
		D014	Shared	681	Benefits			
		D014	Shared	685	Benefits			
		D014	Shared	688	Miscellaneous			
		D014	Shared	68A	Benefits			
		D014	Shared	68B	Benefits			
		D014	Shared	68P	Benefits			
					Total Shared			
					Total 6728			
					Total Treatment			
					Grand Total			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Residential Costs	Direct Costs	Shared Costs
Bill Distribution								
	6121							
		DA93	Direct	34A	Labor			
					Total Direct			
					Total 6121			
	6122							
		DS64	Direct	34D	Labor			
					Total Direct			
		DS74	Direct	34D	Labor			
					Total Direct			
					Total 6122			
	6123							
		DA93	Direct	272	Freight			
		DA93	Direct	34C	Labor			
					Total Direct			
		DA93	Shared	27A	Taxes			
		DA93	Shared	57A	Rents			
		DA93	Shared	57B	Miscellaneous			
					Total Shared			
		DCW1	Direct	42A	Postage			
					Total Direct			
		DS64	Shared	27A	Taxes			
		DS64	Shared	57A	Rents			
		DS64	Shared	57B	Miscellaneous			
					Total Shared			
		DS93	Direct	30D	Labor			
					Total Direct			
		DS93	Shared	41E	Overhead			
					Total Shared			
					Total 6123			
	6124							
		DA93	Direct	54D	IT/DP			
					Total Direct			
		DS64	Direct	101	Labor			
		DS64	Direct	692	Labor			
		DS64	Direct	693	Transportation			
					Total Direct			
		DS64	Shared	122	Overhead			
		DS64	Shared	123	Overhead			
		DS64	Shared	662	Overhead			
		DS64	Shared	685	Benefits			
		DS64	Shared	688	Miscellaneous			
		DS64	Shared	68P	Benefits			
					Total Shared			
		DS74	Direct	54D	IT/DP			
					Total Direct			
		DS93	Direct	272	Freight			

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Activity	Account Number	Budget Center	Direct/Shared	Cost Element Code	Group	Residential Costs	Direct Costs	Shared Costs
		DS93	Direct	34C	Labor			
		DS93	Direct	54D	IT/DP			
		DS93	Direct	69A	Labor			
		DS93	Direct	69B	Labor			
					Total Direct			
		DS93	Shared	27A	Taxes			
					Total Shared			
					Total 6124			
6623								
		DA93	Direct	113	Labor			
		DA93	Direct	11A	Labor			
		DA93	Direct	11B	Labor			
		DA93	Direct	11D	Labor			
		DA93	Direct	149	Labor			
		DA93	Direct	21A	Material			
		DA93	Direct	272	Freight			
		DA93	Direct	27B	Freight			
		DA93	Direct	34A	Labor			
		DA93	Direct	34C	Labor			
		DA93	Direct	42A	Postage			
		DA93	Direct	52A	Miscellaneous			
		DA93	Direct	54D	IT/DP			
		DA93	Direct	691	Labor			
		DA93	Direct	69A	Labor			
		DA93	Direct	69B	Labor			
					Total Direct			
		DA93	Shared	11C	Benefits			
		DA93	Shared	13A	Benefits			
		DA93	Shared	13B	Benefits			
		DA93	Shared	13C	Benefits			
		DA93	Shared	159	Miscellaneous			
		DA93	Shared	27A	Taxes			
		DA93	Shared	40D	Miscellaneous			
		DA93	Shared	40T	Miscellaneous			
		DA93	Shared	41A	Overhead			
		DA93	Shared	41G	Overhead			
		DA93	Shared	41K	Overhead			
		DA93	Shared	43A	Miscellaneous			
		DA93	Shared	57A	Rents			
		DA93	Shared	599	Miscellaneous			
		DA93	Shared	59K	Miscellaneous			
		DA93	Shared	685	Benefits			
		DA93	Shared	688	Miscellaneous			
		DA93	Shared	68P	Benefits			
					Total Shared			
		DC02	Direct	27B	Freight			
		DC02	Direct	34A	Labor			
		DC02	Direct	52A	Miscellaneous			
		DC02	Direct	69A	Labor			
		DC02	Direct	69B	Labor			
					Total Direct			
		DC02	Shared	27A	Taxes			
		DC02	Shared	51C	Miscellaneous			
		DC02	Shared	52B	Miscellaneous			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Residential Costs	Direct Costs	Shared Costs
		DC02	Shared	599	Miscellaneous			
		DC02	Shared	59K	Miscellaneous			
					Total Shared			
		DCS1	Direct	27C	Freight			
		DCS1	Direct	31A	Labor			
		DCS1	Direct	42A	Postage			
		DCS1	Direct	42B	Postage			
		DCS1	Direct	52A	Miscellaneous			
		DCS1	Direct	54A	IT/DP			
		DCS1	Direct	69A	Labor			
		DCS1	Direct	69B	Labor			
					Total Direct			
		DCS1	Shared	27A	Taxes			
		DCS1	Shared	43A	Miscellaneous			
					Total Shared			
		DCW1	Direct	42A	Postage			
		DCW1	Direct	42B	Postage			
		DCW1	Direct	69A	Labor			
		DCW1	Direct	69B	Labor			
					Total Direct			
		DCW1	Shared	27A	Taxes			
		DCW1	Shared	59K	Miscellaneous			
					Total Shared			
		DS64	Direct	113	Labor			
		DS64	Direct	11A	Labor			
		DS64	Direct	11B	Labor			
		DS64	Direct	11D	Labor			
		DS64	Direct	149	Labor			
		DS64	Direct	191	Labor			
		DS64	Direct	19A	Labor			
		DS64	Direct	19B	Labor			
		DS64	Direct	21A	Material			
		DS64	Direct	272	Freight			
		DS64	Direct	27B	Freight			
		DS64	Direct	30D	Labor			
		DS64	Direct	34A	Labor			
		DS64	Direct	34C	Labor			
		DS64	Direct	42A	Postage			
		DS64	Direct	52A	Miscellaneous			
		DS64	Direct	54A	IT/DP			
		DS64	Direct	54D	IT/DP			
		DS64	Direct	691	Labor			
		DS64	Direct	69A	Labor			
		DS64	Direct	69B	Labor			
					Total Direct			
		DS64	Shared	11C	Benefits			
		DS64	Shared	13A	Benefits			
		DS64	Shared	13C	Benefits			
		DS64	Shared	159	Miscellaneous			
		DS64	Shared	27A	Taxes			
		DS64	Shared	40A	Miscellaneous			
		DS64	Shared	40C	Miscellaneous			
		DS64	Shared	40H	Miscellaneous			
		DS64	Shared	40M	Miscellaneous			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Residential Costs	Direct Costs	Shared Costs
		DS64	Shared	40S	Miscellaneous			
		DS64	Shared	40T	Miscellaneous			
		DS64	Shared	41A	Overhead			
		DS64	Shared	41K	Overhead			
		DS64	Shared	43A	Miscellaneous			
		DS64	Shared	51A	Miscellaneous			
		DS64	Shared	57A	Rents			
		DS64	Shared	59A	Benefits			
		DS64	Shared	59K	Miscellaneous			
		DS64	Shared	65A	Miscellaneous			
		DS64	Shared	65B	Miscellaneous			
		DS64	Shared	681	Benefits			
		DS64	Shared	685	Benefits			
		DS64	Shared	688	Miscellaneous			
		DS64	Shared	68A	Benefits			
		DS64	Shared	68B	Benefits			
		DS64	Shared	68P	Benefits			
					Total Shared			
		DS74	Direct	113	Labor			
		DS74	Direct	11A	Labor			
		DS74	Direct	11B	Labor			
		DS74	Direct	11D	Labor			
		DS74	Direct	149	Labor			
		DS74	Direct	191	Labor			
		DS74	Direct	19A	Labor			
		DS74	Direct	19B	Labor			
		DS74	Direct	21A	Material			
		DS74	Direct	272	Freight			
		DS74	Direct	27B	Freight			
		DS74	Direct	31A	Labor			
		DS74	Direct	34A	Labor			
		DS74	Direct	34C	Labor			
		DS74	Direct	52A	Miscellaneous			
		DS74	Direct	691	Labor			
		DS74	Direct	69A	Labor			
		DS74	Direct	69B	Labor			
					Total Direct			
		DS74	Shared	11C	Benefits			
		DS74	Shared	13A	Benefits			
		DS74	Shared	13B	Benefits			
		DS74	Shared	13C	Benefits			
		DS74	Shared	159	Miscellaneous			
		DS74	Shared	27A	Taxes			
		DS74	Shared	40A	Miscellaneous			
		DS74	Shared	40B	Miscellaneous			
		DS74	Shared	40C	Miscellaneous			
		DS74	Shared	40D	Miscellaneous			
		DS74	Shared	40M	Miscellaneous			
		DS74	Shared	40T	Miscellaneous			
		DS74	Shared	41A	Overhead			
		DS74	Shared	41E	Overhead			
		DS74	Shared	41K	Overhead			
		DS74	Shared	43A	Miscellaneous			
		DS74	Shared	52B	Miscellaneous			
		DS74	Shared	55E	Utilities			
		DS74	Shared	57A	Rents			
		DS74	Shared	599	Miscellaneous			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Residential Costs	Direct Costs	Shared Costs
		DS74	Shared	59K	Miscellaneous			
		DS74	Shared	65A	Miscellaneous			
		DS74	Shared	65B	Miscellaneous			
		DS74	Shared	681	Benefits			
		DS74	Shared	685	Benefits			
		DS74	Shared	688	Miscellaneous			
		DS74	Shared	68A	Benefits			
		DS74	Shared	68B	Benefits			
		DS74	Shared	68P	Benefits			
					Total Shared			
		DS93	Direct	113	Labor			
		DS93	Direct	149	Labor			
		DS93	Direct	19A	Labor			
		DS93	Direct	19B	Labor			
		DS93	Direct	34A	Labor			
		DS93	Direct	52A	Miscellaneous			
		DS93	Direct	69A	Labor			
		DS93	Direct	69B	Labor			
					Total Direct			
		DS93	Shared	159	Miscellaneous			
		DS93	Shared	27A	Taxes			
		DS93	Shared	40A	Miscellaneous			
		DS93	Shared	40C	Miscellaneous			
		DS93	Shared	41A	Overhead			
		DS93	Shared	41G	Overhead			
		DS93	Shared	41K	Overhead			
		DS93	Shared	55E	Utilities			
		DS93	Shared	599	Miscellaneous			
		DS93	Shared	685	Benefits			
		DS93	Shared	688	Miscellaneous			
		DS93	Shared	68A	Benefits			
		DS93	Shared	68B	Benefits			
		DS93	Shared	68P	Benefits			
					Total Shared			
					Total 6623			
6721		DC02	Shared	599	Miscellaneous			
					Total Shared			
		DCS1	Direct	42A	Postage			
					Total Direct			
					Total 6721			
6723		DA93	Shared	40G	Miscellaneous			
		DA93	Shared	40T	Miscellaneous			
					Total Shared			
		DCS1	Direct	42A	Postage			
					Total Direct			
		DCW1	Direct	191	Labor			
		DCW1	Direct	19A	Labor			
		DCW1	Direct	19B	Labor			
		DCW1	Direct	21A	Material			
		DCW1	Direct	272	Freight			

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Activity	Account Number	Budget Center	Direct/Shared	Cost Element Code	Group	Residential Costs	Direct Costs	Shared Costs
		DCW1	Direct	691	Labor			
		DCW1	Direct	69A	Labor			
		DCW1	Direct	69B	Labor			
					Total Direct			
		DCW1	Shared	27A	Taxes			
		DCW1	Shared	59K	Miscellaneous			
					Total Shared			
		DS64	Direct	211	Material			
		DS64	Direct	691	Labor			
		DS64	Direct	69A	Labor			
		DS64	Direct	69B	Labor			
					Total Direct			
		DS64	Shared	27A	Taxes			
		DS64	Shared	40A	Miscellaneous			
		DS64	Shared	40C	Miscellaneous			
		DS64	Shared	40D	Miscellaneous			
		DS64	Shared	40H	Miscellaneous			
		DS64	Shared	40J	Miscellaneous			
		DS64	Shared	40K	Miscellaneous			
		DS64	Shared	40T	Miscellaneous			
					Total Shared			
		DS74	Direct	211	Material			
		DS74	Direct	69A	Labor			
		DS74	Direct	69B	Labor			
					Total Direct			
		DS74	Shared	27A	Taxes			
		DS74	Shared	59K	Miscellaneous			
					Total Shared			
		DS93	Direct	69A	Labor			
		DS93	Direct	69B	Labor			
					Total Direct			
		DS93	Shared	40T	Miscellaneous			
					Total Shared			
					Total 6723			
6724		DS64	Direct	113	Labor			
		DS64	Direct	149	Labor			
		DS64	Direct	19A	Labor			
		DS64	Direct	19B	Labor			
					Total Direct			
		DS64	Shared	685	Benefits			
		DS64	Shared	688	Miscellaneous			
		DS64	Shared	68A	Benefits			
		DS64	Shared	68B	Benefits			
		DS64	Shared	68P	Benefits			
					Total Shared			
		DS93	Direct	54C	IT/DP			
		DS93	Direct	69A	Labor			
		DS93	Direct	69B	Labor			
					Total Direct			
		DS93	Shared	23B	Software			

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Activity	Account Number	Budget Center	Direct/Shared	Cost Element Code	Group	Residential Costs	Direct Costs	Shared Costs
		DS93	Shared	27A	Taxes			
					Total Shared			
					Total 6724			
6728		DA93	Direct	113	Labor			
		DA93	Direct	11A	Labor			
		DA93	Direct	11B	Labor			
		DA93	Direct	11D	Labor			
		DA93	Direct	149	Labor			
		DA93	Direct	272	Freight			
		DA93	Direct	34C	Labor			
		DA93	Direct	42A	Postage			
		DA93	Direct	52A	Miscellaneous			
					Total Direct			
		DA93	Shared	11C	Benefits			
		DA93	Shared	13A	Benefits			
		DA93	Shared	13B	Benefits			
		DA93	Shared	13C	Benefits			
		DA93	Shared	159	Miscellaneous			
		DA93	Shared	27A	Taxes			
		DA93	Shared	43A	Miscellaneous			
		DA93	Shared	685	Benefits			
		DA93	Shared	688	Miscellaneous			
		DA93	Shared	68P	Benefits			
					Total Shared			
		DC02	Direct	191	Labor			
		DC02	Direct	211	Material			
		DC02	Direct	272	Freight			
		DC02	Direct	691	Labor			
					Total Direct			
		DC02	Shared	271	Taxes			
		DC02	Shared	681	Benefits			
					Total Shared			
		DCS1	Direct	42A	Postage			
					Total Direct			
		DCW1	Direct	42A	Postage			
					Total Direct			
		DS64	Direct	34A	Labor			
		DS64	Direct	52A	Miscellaneous			
		DS64	Direct	69A	Labor			
		DS64	Direct	69B	Labor			
					Total Direct			
		DS64	Shared	27A	Taxes			
		DS64	Shared	41A	Overhead			
		DS64	Shared	41G	Overhead			
		DS64	Shared	41K	Overhead			
					Total Shared			
		DS74	Direct	19A	Labor			
		DS74	Direct	19B	Labor			
		DS74	Direct	272	Freight			
		DS74	Direct	34A	Labor			
		DS74	Direct	34C	Labor			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Residential Costs	Direct Costs	Shared Costs
		DS74	Direct	42A	Postage			
		DS74	Direct	52A	Miscellaneous			
		DS74	Direct	69A	Labor			
		DS74	Direct	69B	Labor			
		DS74	Direct	69F	Labor			
		DS74	Direct	69G	Labor			
					Total Direct			
		DS74	Shared	13A	Benefits			
		DS74	Shared	13B	Benefits			
		DS74	Shared	13C	Benefits			
		DS74	Shared	27A	Taxes			
		DS74	Shared	41A	Overhead			
		DS74	Shared	41K	Overhead			
		DS74	Shared	599	Miscellaneous			
		DS74	Shared	685	Benefits			
		DS74	Shared	688	Miscellaneous			
		DS74	Shared	68A	Benefits			
		DS74	Shared	68B	Benefits			
		DS74	Shared	68P	Benefits			
					Total Shared			
		DS93	Direct	19A	Labor			
		DS93	Direct	19B	Labor			
		DS93	Direct	52A	Miscellaneous			
		DS93	Direct	69A	Labor			
		DS93	Direct	69B	Labor			
					Total Direct			
		DS93	Shared	13A	Benefits			
		DS93	Shared	27A	Taxes			
		DS93	Shared	685	Benefits			
		DS93	Shared	688	Miscellaneous			
		DS93	Shared	68A	Benefits			
		DS93	Shared	68B	Benefits			
		DS93	Shared	68P	Benefits			
					Total Shared			
					Total 6728			

Total Bill Distribution

Bill Inquiry-Res

6112		D520	Direct	193	Transportation			
		D520	Direct	693	Transportation			
					Total Direct			
					Total 6112			
6116		D420	Direct	692	Labor			
					Total Direct			
		D520	Direct	192	Labor			
		D520	Direct	692	Labor			
					Total Direct			
					Total 6116			
6121								

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Billing & Collection Study - Residential Cost - By Activity

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Activity	Account Number	Budget Center	Direct/Shared	Cost Element Code	Group	Residential Costs	Direct Costs	Shared Costs
		D023	Shared	57A	Rents			
					Total Shared			
		D120	Direct	211	Material			
		D120	Direct	21A	Material			
		D120	Direct	272	Freight			
		D120	Direct	691	Labor			
					Total Direct			
		D120	Shared	27A	Taxes			
					Total Shared			
		D220	Direct	34A	Labor			
					Total Direct			
		D220	Shared	27A	Taxes			
		D220	Shared	57A	Rents			
					Total Shared			
		D320	Direct	34A	Labor			
					Total Direct			
		D420	Direct	191	Labor			
		D420	Direct	211	Material			
		D420	Direct	272	Freight			
		D420	Direct	691	Labor			
					Total Direct			
		D420	Shared	271	Taxes			
		D420	Shared	681	Benefits			
					Total Shared			
		D520	Direct	211	Material			
		D520	Direct	272	Freight			
		D520	Direct	30A	Labor			
		D520	Direct	31A	Labor			
					Total Direct			
		D520	Shared	27A	Taxes			
					Total Shared			
		D720	Direct	211	Material			
		D720	Direct	272	Freight			
		D720	Direct	30A	Labor			
		D720	Direct	34A	Labor			
		D720	Direct	52A	Miscellaneous			
		D720	Direct	691	Labor			
					Total Direct			
		D720	Shared	271	Taxes			
		D720	Shared	27A	Taxes			
		D720	Shared	55E	Utilities			
		D720	Shared	57A	Rents			
					Total Shared			
		D820	Direct	34A	Labor			
					Total Direct			
		D820	Shared	27A	Taxes			
		D820	Shared	57A	Rents			
					Total Shared			
		D920	Direct	30D	Labor			
		D920	Direct	34A	Labor			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Residential Costs	Direct Costs	Shared Costs
		D920	Shared	27A	Taxes			
					Total Direct			
					Total Shared			
					Total 6121			
6122		D023	Direct	191	Labor			
		D023	Direct	20A	Material			
		D023	Direct	21A	Material			
		D023	Direct	272	Freight			
		D023	Direct	34D	Labor			
		D023	Direct	691	Labor			
		D023	Direct	69A	Labor			
		D023	Direct	69B	Labor			
					Total Direct			
		D023	Shared	27A	Taxes			
		D023	Shared	599	Miscellaneous			
		D023	Shared	651	Miscellaneous			
		D023	Shared	681	Benefits			
					Total Shared			
		D120	Direct	21A	Material			
		D120	Direct	272	Freight			
		D120	Direct	34D	Labor			
		D120	Direct	691	Labor			
					Total Direct			
		D120	Shared	27A	Taxes			
		D120	Shared	651	Miscellaneous			
					Total Shared			
		D122	Direct	34D	Labor			
					Total Direct			
		D122	Shared	27A	Taxes			
					Total Shared			
		D220	Direct	191	Labor			
		D220	Direct	21A	Material			
		D220	Direct	272	Freight			
		D220	Direct	691	Labor			
					Total Direct			
		D220	Shared	27A	Taxes			
		D220	Shared	599	Miscellaneous			
		D220	Shared	681	Benefits			
					Total Shared			
		D320	Direct	191	Labor			
		D320	Direct	21A	Material			
		D320	Direct	272	Freight			
		D320	Direct	34D	Labor			
		D320	Direct	691	Labor			
					Total Direct			
		D320	Shared	27A	Taxes			
		D320	Shared	599	Miscellaneous			
		D320	Shared	651	Miscellaneous			
		D320	Shared	681	Benefits			

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Activity	Account Number	Budget Center	Direct/Shared	Cost Element Code	Group	Residential Costs	Direct Costs	Shared Costs
					Total Shared			
		D420	Direct	191	Labor			
		D420	Direct	21A	Material			
		D420	Direct	272	Freight			
		D420	Direct	34D	Labor			
		D420	Direct	691	Labor			
					Total Direct			
		D420	Shared	27A	Taxes			
		D420	Shared	599	Miscellaneous			
		D420	Shared	681	Benefits			
					Total Shared			
		D520	Direct	191	Labor			
		D520	Direct	21A	Material			
		D520	Direct	272	Freight			
		D520	Direct	34D	Labor			
		D520	Direct	691	Labor			
					Total Direct			
		D520	Shared	27A	Taxes			
		D520	Shared	681	Benefits			
					Total Shared			
		D620	Direct	34D	Labor			
					Total Direct			
		D620	Shared	27A	Taxes			
					Total Shared			
		D720	Direct	191	Labor			
		D720	Direct	20A	Material			
		D720	Direct	21A	Material			
		D720	Direct	272	Freight			
		D720	Direct	34D	Labor			
		D720	Direct	691	Labor			
					Total Direct			
		D720	Shared	27A	Taxes			
		D720	Shared	681	Benefits			
					Total Shared			
		D820	Direct	20A	Material			
		D820	Direct	272	Freight			
		D820	Direct	34A	Labor			
		D820	Direct	34D	Labor			
		D820	Direct	691	Labor			
					Total Direct			
		D820	Shared	27A	Taxes			
		D820	Shared	57A	Rents			
					Total Shared			
		D920	Direct	191	Labor			
		D920	Direct	21A	Material			
		D920	Direct	272	Freight			
		D920	Direct	34D	Labor			
		D920	Direct	691	Labor			
					Total Direct			
		D920	Shared	27A	Taxes			
		D920	Shared	651	Miscellaneous			

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Billing & Collection Study - Residential Cost - By Activity

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Residential Costs	Direct Costs	Shared Costs
		D920	Shared	681	Benefits			
					Total Shared			
		DA12	Direct	34D	Labor			
					Total Direct			
		DA12	Shared	27A	Taxes			
					Total Shared			
					Total 6122			
6123								
		D023	Direct	191	Labor			
		D023	Direct	19A	Labor			
		D023	Direct	19B	Labor			
		D023	Direct	21A	Material			
		D023	Direct	272	Freight			
		D023	Direct	30A	Labor			
		D023	Direct	42A	Postage			
		D023	Direct	691	Labor			
		D023	Direct	69A	Labor			
		D023	Direct	69B	Labor			
					Total Direct			
		D023	Shared	27A	Taxes			
		D023	Shared	41E	Overhead			
		D023	Shared	57B	Miscellaneous			
		D023	Shared	65A	Miscellaneous			
		D023	Shared	65B	Miscellaneous			
		D023	Shared	681	Benefits			
		D023	Shared	68A	Benefits			
		D023	Shared	68B	Benefits			
					Total Shared			
		D120	Direct	34A	Labor			
					Total Direct			
		D120	Shared	27A	Taxes			
		D120	Shared	41E	Overhead			
		D120	Shared	57A	Rents			
		D120	Shared	57B	Miscellaneous			
					Total Shared			
		D123	Direct	20A	Material			
		D123	Direct	272	Freight			
		D123	Direct	691	Labor			
					Total Direct			
		D123	Shared	27A	Taxes			
					Total Shared			
		D220	Direct	191	Labor			
		D220	Direct	21A	Material			
		D220	Direct	272	Freight			
		D220	Direct	42A	Postage			
		D220	Direct	52A	Miscellaneous			
		D220	Direct	691	Labor			
					Total Direct			
		D220	Shared	27A	Taxes			
		D220	Shared	40A	Miscellaneous			
		D220	Shared	40C	Miscellaneous			

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Activity	Account Number	Budget Center	Direct/Shared	Cost Element Code	Group	Residential Costs	Direct Costs	Shared Costs
		D220	Shared	41E	Overhead			
		D220	Shared	57B	Miscellaneous			
		D220	Shared	59B	Benefits			
		D220	Shared	59K	Miscellaneous			
		D220	Shared	681	Benefits			
					Total Shared			
		D320	Direct	191	Labor			
		D320	Direct	21A	Material			
		D320	Direct	272	Freight			
		D320	Direct	34A	Labor			
		D320	Direct	34C	Labor			
		D320	Direct	691	Labor			
					Total Direct			
		D320	Shared	27A	Taxes			
		D320	Shared	41E	Overhead			
		D320	Shared	57A	Rents			
		D320	Shared	681	Benefits			
					Total Shared			
		D420	Direct	101	Labor			
		D420	Direct	102	Labor			
		D420	Direct	191	Labor			
		D420	Direct	192	Labor			
		D420	Direct	193	Transportation			
		D420	Direct	213	Material			
		D420	Direct	21A	Material			
		D420	Direct	272	Freight			
		D420	Direct	34A	Labor			
		D420	Direct	34C	Labor			
		D420	Direct	42A	Postage			
		D420	Direct	653	Transportation			
		D420	Direct	683	Transportation			
		D420	Direct	691	Labor			
		D420	Direct	692	Labor			
		D420	Direct	693	Transportation			
					Total Direct			
		D420	Shared	122	Overhead			
		D420	Shared	123	Overhead			
		D420	Shared	271	Taxes			
		D420	Shared	27A	Taxes			
		D420	Shared	41E	Overhead			
		D420	Shared	57A	Rents			
		D420	Shared	57B	Miscellaneous			
		D420	Shared	682	Overhead			
		D420	Shared	681	Benefits			
		D420	Shared	685	Benefits			
		D420	Shared	688	Miscellaneous			
		D420	Shared	68P	Benefits			
					Total Shared			
		D520	Direct	191	Labor			
		D520	Direct	21A	Material			
		D520	Direct	272	Freight			
		D520	Direct	691	Labor			
					Total Direct			
		D520	Shared	27A	Taxes			

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Activity	Account Number	Budget Center	Direct/Shared	Cost Element Code	Group	Residential Costs	Direct Costs	Shared Costs
		D520	Shared	41E	Overhead			
		D520	Shared	57A	Rents			
					Total Shared			
		D620	Direct	191	Labor			
		D620	Direct	21A	Material			
		D620	Direct	272	Freight			
		D620	Direct	34A	Labor			
		D620	Direct	691	Labor			
					Total Direct			
		D620	Shared	27A	Taxes			
		D620	Shared	57A	Rents			
		D620	Shared	681	Benefits			
					Total Shared			
		D720	Direct	191	Labor			
		D720	Direct	21A	Material			
		D720	Direct	272	Freight			
		D720	Direct	34A	Labor			
		D720	Direct	34C	Labor			
		D720	Direct	42A	Postage			
		D720	Direct	52A	Miscellaneous			
		D720	Direct	691	Labor			
					Total Direct			
		D720	Shared	27A	Taxes			
		D720	Shared	40C	Miscellaneous			
		D720	Shared	41E	Overhead			
		D720	Shared	57A	Rents			
		D720	Shared	57B	Miscellaneous			
		D720	Shared	681	Benefits			
					Total Shared			
		D820	Direct	191	Labor			
		D820	Direct	21A	Material			
		D820	Direct	272	Freight			
		D820	Direct	30D	Labor			
		D820	Direct	34A	Labor			
		D820	Direct	34C	Labor			
		D820	Direct	691	Labor			
					Total Direct			
		D820	Shared	27A	Taxes			
		D820	Shared	40A	Miscellaneous			
		D820	Shared	40C	Miscellaneous			
		D820	Shared	40U	Miscellaneous			
		D820	Shared	41E	Overhead			
		D820	Shared	57A	Rents			
		D820	Shared	57B	Miscellaneous			
		D820	Shared	681	Benefits			
					Total Shared			
		D920	Direct	191	Labor			
		D920	Direct	201	Material			
		D920	Direct	20A	Material			
		D920	Direct	21A	Material			
		D920	Direct	272	Freight			
		D920	Direct	34C	Labor			
		D920	Direct	42A	Postage			
		D920	Direct	691	Labor			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Residential Costs	Direct Costs	Shared Costs
Total Direct								
	D920		Shared	271	Taxes			
	D920		Shared	27A	Taxes			
	D920		Shared	41E	Overhead			
	D920		Shared	51C	Miscellaneous			
	D920		Shared	651	Miscellaneous			
	D920		Shared	681	Benefits			
Total Shared								
	DA12		Direct	191	Labor			
	DA12		Direct	21A	Material			
	DA12		Direct	272	Freight			
	DA12		Direct	30D	Labor			
	DA12		Direct	34C	Labor			
	DA12		Direct	42A	Postage			
	DA12		Direct	691	Labor			
Total Direct								
	DA12		Shared	27A	Taxes			
	DA12		Shared	41E	Overhead			
	DA12		Shared	681	Benefits			
Total Shared								
Total 6123								
6124								
	D023		Direct	191	Labor			
	D023		Direct	19A	Labor			
	D023		Direct	19B	Labor			
	D023		Direct	20A	Material			
	D023		Direct	21A	Material			
	D023		Direct	272	Freight			
	D023		Direct	34C	Labor			
	D023		Direct	54D	IT/DP			
	D023		Direct	54E	IT/DP			
	D023		Direct	691	Labor			
	D023		Direct	69A	Labor			
	D023		Direct	69B	Labor			
Total Direct								
	D023		Shared	27A	Taxes			
	D023		Shared	57A	Rents			
	D023		Shared	57B	Miscellaneous			
	D023		Shared	651	Miscellaneous			
	D023		Shared	65A	Miscellaneous			
	D023		Shared	65B	Miscellaneous			
	D023		Shared	681	Benefits			
	D023		Shared	68A	Benefits			
	D023		Shared	68B	Benefits			
	D023		Shared	73A	Transfers			
Total Shared								
	D120		Direct	21A	Material			
	D120		Direct	272	Freight			
	D120		Direct	54D	IT/DP			
	D120		Direct	691	Labor			
	D120		Direct	69A	Labor			
	D120		Direct	69B	Labor			
Total Direct								

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Activity	Account Number	Budget Center	Direct/Shared	Cost Element Code	Group	Residential Costs	Direct Costs	Shared Costs
		D120	Shared	27A	Taxes			
		D120	Shared	651	Miscellaneous			
		D120	Shared	65A	Miscellaneous			
		D120	Shared	65B	Miscellaneous			
					Total Shared			
		D122	Direct	54D	IT/DP			
					Total Direct			
		D123	Direct	21A	Material			
		D123	Direct	272	Freight			
		D123	Direct	54D	IT/DP			
		D123	Direct	691	Labor			
		D123	Direct	69A	Labor			
		D123	Direct	69B	Labor			
					Total Direct			
		D123	Shared	27A	Taxes			
					Total Shared			
		D220	Direct	191	Labor			
		D220	Direct	19F	Labor			
		D220	Direct	19G	Labor			
		D220	Direct	21A	Material			
		D220	Direct	272	Freight			
		D220	Direct	54D	IT/DP			
		D220	Direct	691	Labor			
		D220	Direct	69F	Labor			
		D220	Direct	69G	Labor			
					Total Direct			
		D220	Shared	27A	Taxes			
		D220	Shared	681	Benefits			
		D220	Shared	68F	Benefits			
		D220	Shared	68G	Benefits			
					Total Shared			
		D320	Direct	191	Labor			
		D320	Direct	19A	Labor			
		D320	Direct	19B	Labor			
		D320	Direct	21A	Material			
		D320	Direct	272	Freight			
		D320	Direct	34A	Labor			
		D320	Direct	691	Labor			
		D320	Direct	69A	Labor			
		D320	Direct	69B	Labor			
					Total Direct			
		D320	Shared	27A	Taxes			
		D320	Shared	40A	Miscellaneous			
		D320	Shared	681	Benefits			
		D320	Shared	68A	Benefits			
		D320	Shared	68B	Benefits			
					Total Shared			
		D420	Direct	101	Labor			
		D420	Direct	191	Labor			
		D420	Direct	192	Labor			
		D420	Direct	193	Transportation			
		D420	Direct	19A	Labor			
		D420	Direct	19B	Labor			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Residential Costs	Direct Costs	Shared Costs
		D420	Direct	21A	Material			
		D420	Direct	272	Freight			
		D420	Direct	34C	Labor			
		D420	Direct	54D	IT/DP			
		D420	Direct	653	Transportation			
		D420	Direct	683	Transportation			
		D420	Direct	691	Labor			
		D420	Direct	692	Labor			
		D420	Direct	693	Transportation			
		D420	Direct	69A	Labor			
		D420	Direct	69B	Labor			
					Total Direct			
		D420	Shared	122	Overhead			
		D420	Shared	123	Overhead			
		D420	Shared	27A	Taxes			
		D420	Shared	662	Overhead			
		D420	Shared	681	Benefits			
		D420	Shared	682	Benefits			
		D420	Shared	685	Benefits			
		D420	Shared	688	Miscellaneous			
		D420	Shared	68A	Benefits			
		D420	Shared	68B	Benefits			
		D420	Shared	68P	Benefits			
					Total Shared			
		D520	Direct	191	Labor			
		D520	Direct	21A	Material			
		D520	Direct	272	Freight			
		D520	Direct	54D	IT/DP			
		D520	Direct	691	Labor			
					Total Direct			
		D520	Shared	27A	Taxes			
		D520	Shared	681	Benefits			
					Total Shared			
		D620	Direct	191	Labor			
		D620	Direct	19F	Labor			
		D620	Direct	19G	Labor			
		D620	Direct	21A	Material			
		D620	Direct	272	Freight			
		D620	Direct	54D	IT/DP			
		D620	Direct	691	Labor			
		D620	Direct	69F	Labor			
		D620	Direct	69G	Labor			
					Total Direct			
		D620	Shared	27A	Taxes			
		D620	Shared	65F	Miscellaneous			
		D620	Shared	65G	Miscellaneous			
		D620	Shared	681	Benefits			
		D620	Shared	68F	Benefits			
		D620	Shared	68G	Benefits			
		D620	Shared	73B	Transfers			
					Total Shared			
		D720	Direct	191	Labor			
		D720	Direct	19F	Labor			
		D720	Direct	19G	Labor			

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Activity	Account Number	Budget Center	Direct/Shared	Cost Element Code	Group	Residential Costs	Direct Costs	Shared Costs
		D720	Direct	211	Material			
		D720	Direct	21A	Material			
		D720	Direct	272	Freight			
		D720	Direct	54D	IT/DP			
		D720	Direct	691	Labor			
		D720	Direct	69F	Labor			
		D720	Direct	69G	Labor			
					Total Direct			
		D720	Shared	271	Taxes			
		D720	Shared	27A	Taxes			
		D720	Shared	57A	Rents			
		D720	Shared	65F	Miscellaneous			
		D720	Shared	65G	Miscellaneous			
		D720	Shared	681	Benefits			
		D720	Shared	68F	Benefits			
		D720	Shared	68G	Benefits			
					Total Shared			
		D820	Direct	191	Labor			
		D820	Direct	21A	Material			
		D820	Direct	272	Freight			
		D820	Direct	34A	Labor			
		D820	Direct	54D	IT/DP			
		D820	Direct	691	Labor			
					Total Direct			
		D820	Shared	27A	Taxes			
		D820	Shared	43A	Miscellaneous			
		D820	Shared	681	Benefits			
					Total Shared			
		D920	Direct	191	Labor			
		D920	Direct	20A	Material			
		D920	Direct	21A	Material			
		D920	Direct	272	Freight			
		D920	Direct	54D	IT/DP			
		D920	Direct	54P	IT/DP			
		D920	Direct	691	Labor			
					Total Direct			
		D920	Shared	27A	Taxes			
		D920	Shared	651	Miscellaneous			
		D920	Shared	681	Benefits			
					Total Shared			
		DA12	Direct	191	Labor			
		DA12	Direct	211	Material			
		DA12	Direct	21A	Material			
		DA12	Direct	272	Freight			
		DA12	Direct	54D	IT/DP			
		DA12	Direct	691	Labor			
					Total Direct			
		DA12	Shared	27A	Taxes			
		DA12	Shared	681	Benefits			
					Total Shared			
					Total 6124			

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6212

26 115

Thursday, April 06, 2000

Highly Sensitive Confidential Information - Restricted

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Activity	Account Number	Budget Center	Direct/Shared	Cost Element Code	Group	Residential Costs	Direct Costs	Shared Costs
		D420	Direct	191	Labor			
		D420	Direct	20A	Material			
		D420	Direct	212	Material			
		D420	Direct	272	Freight			
		D420	Direct	691	Labor			
					Total Direct			
		D420	Shared	599	Miscellaneous			
		D420	Shared	681	Benefits			
					Total Shared			
		D520	Direct	101	Labor			
		D520	Direct	192	Labor			
		D520	Direct	213	Material			
		D520	Direct	692	Labor			
		D520	Direct	693	Transportation			
					Total Direct			
		D520	Shared	122	Overhead			
		D520	Shared	123	Overhead			
		D520	Shared	662	Overhead			
		D520	Shared	685	Benefits			
		D520	Shared	688	Miscellaneous			
		D520	Shared	68P	Benefits			
					Total Shared			
					Total 6212			
6423		D720	Shared	41A	Overhead			
					Total Shared			
					Total 6423			
6623		D023	Direct	113	Labor			
		D023	Direct	149	Labor			
		D023	Direct	19A	Labor			
		D023	Direct	19B	Labor			
		D023	Direct	21A	Material			
		D023	Direct	272	Freight			
		D023	Direct	42A	Postage			
		D023	Direct	691	Labor			
		D023	Direct	69A	Labor			
		D023	Direct	69B	Labor			
					Total Direct			
		D023	Shared	27A	Taxes			
		D023	Shared	40A	Miscellaneous			
		D023	Shared	40C	Miscellaneous			
		D023	Shared	40F	Miscellaneous			
		D023	Shared	43A	Miscellaneous			
		D023	Shared	59K	Miscellaneous			
		D023	Shared	685	Benefits			
		D023	Shared	688	Miscellaneous			
		D023	Shared	68A	Benefits			
		D023	Shared	68B	Benefits			
		D023	Shared	68P	Benefits			
					Total Shared			
		D120	Direct	113	Labor			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Residential Costs	Direct Costs	Shared Costs
		D120	Direct	11A	Labor			
		D120	Direct	11B	Labor			
		D120	Direct	11D	Labor			
		D120	Direct	149	Labor			
		D120	Direct	14C	Labor			
		D120	Direct	19A	Labor			
		D120	Direct	19B	Labor			
		D120	Direct	499	Labor			
		D120	Direct	69A	Labor			
		D120	Direct	69B	Labor			
					Total Direct			
		D120	Shared	11C	Benefits			
		D120	Shared	159	Miscellaneous			
		D120	Shared	27A	Taxes			
		D120	Shared	40D	Miscellaneous			
		D120	Shared	50A	Overhead			
		D120	Shared	599	Miscellaneous			
		D120	Shared	685	Benefits			
		D120	Shared	688	Miscellaneous			
		D120	Shared	68A	Benefits			
		D120	Shared	68B	Benefits			
		D120	Shared	68P	Benefits			
					Total Shared			
		D122	Direct	11A	Labor			
		D122	Direct	11B	Labor			
		D122	Direct	11D	Labor			
		D122	Direct	149	Labor			
		D122	Direct	499	Labor			
					Total Direct			
		D122	Shared	11C	Benefits			
		D122	Shared	159	Miscellaneous			
		D122	Shared	40B	Miscellaneous			
		D122	Shared	40D	Miscellaneous			
		D122	Shared	685	Benefits			
		D122	Shared	688	Miscellaneous			
		D122	Shared	68P	Benefits			
					Total Shared			
		D123	Direct	11A	Labor			
		D123	Direct	11B	Labor			
		D123	Direct	11D	Labor			
		D123	Direct	149	Labor			
		D123	Direct	19A	Labor			
		D123	Direct	19B	Labor			
		D123	Direct	499	Labor			
		D123	Direct	69A	Labor			
		D123	Direct	69B	Labor			
					Total Direct			
		D123	Shared	11C	Benefits			
		D123	Shared	159	Miscellaneous			
		D123	Shared	40D	Miscellaneous			
		D123	Shared	59K	Miscellaneous			
		D123	Shared	685	Benefits			
		D123	Shared	688	Miscellaneous			
		D123	Shared	68A	Benefits			
		D123	Shared	68B	Benefits			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Residential Costs	Direct Costs	Shared Costs
		D123	Shared	68P	Benefits			
					Total Shared			
		D220	Direct	11A	Labor			
		D220	Direct	11B	Labor			
		D220	Direct	11D	Labor			
		D220	Direct	149	Labor			
		D220	Direct	19F	Labor			
		D220	Direct	19G	Labor			
		D220	Direct	42B	Postage			
		D220	Direct	499	Labor			
		D220	Direct	52A	Miscellaneous			
		D220	Direct	69F	Labor			
		D220	Direct	69G	Labor			
					Total Direct			
		D220	Shared	11C	Benefits			
		D220	Shared	159	Miscellaneous			
		D220	Shared	27A	Taxes			
		D220	Shared	40B	Miscellaneous			
		D220	Shared	40U	Miscellaneous			
		D220	Shared	685	Benefits			
		D220	Shared	688	Miscellaneous			
		D220	Shared	68F	Benefits			
		D220	Shared	68G	Benefits			
		D220	Shared	68P	Benefits			
					Total Shared			
		D320	Direct	113	Labor			
		D320	Direct	11A	Labor			
		D320	Direct	11B	Labor			
		D320	Direct	11D	Labor			
		D320	Direct	149	Labor			
		D320	Direct	14C	Labor			
		D320	Direct	19A	Labor			
		D320	Direct	19B	Labor			
		D320	Direct	42A	Postage			
		D320	Direct	69A	Labor			
		D320	Direct	69B	Labor			
					Total Direct			
		D320	Shared	11C	Benefits			
		D320	Shared	40C	Miscellaneous			
		D320	Shared	40D	Miscellaneous			
		D320	Shared	43A	Miscellaneous			
		D320	Shared	599	Miscellaneous			
		D320	Shared	685	Benefits			
		D320	Shared	688	Miscellaneous			
		D320	Shared	68A	Benefits			
		D320	Shared	68B	Benefits			
		D320	Shared	68P	Benefits			
					Total Shared			
		D420	Direct	113	Labor			
		D420	Direct	11A	Labor			
		D420	Direct	11B	Labor			
		D420	Direct	11D	Labor			
		D420	Direct	149	Labor			
		D420	Direct	14C	Labor			
		D420	Direct	191	Labor			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Residential Costs	Direct Costs	Shared Costs
		D420	Direct	19A	Labor			
		D420	Direct	19B	Labor			
		D420	Direct	21A	Material			
		D420	Direct	272	Freight			
		D420	Direct	42A	Postage			
		D420	Direct	691	Labor			
		D420	Direct	69A	Labor			
		D420	Direct	69B	Labor			
					Total Direct			
		D420	Shared	11C	Benefits			
		D420	Shared	159	Miscellaneous			
		D420	Shared	27A	Taxes			
		D420	Shared	40B	Miscellaneous			
		D420	Shared	40M	Miscellaneous			
		D420	Shared	43A	Miscellaneous			
		D420	Shared	59K	Miscellaneous			
		D420	Shared	685	Benefits			
		D420	Shared	688	Miscellaneous			
		D420	Shared	68A	Benefits			
		D420	Shared	68B	Benefits			
		D420	Shared	68P	Benefits			
					Total Shared			
		D520	Direct	113	Labor			
		D520	Direct	11A	Labor			
		D520	Direct	11B	Labor			
		D520	Direct	11D	Labor			
		D520	Direct	149	Labor			
		D520	Direct	14C	Labor			
		D520	Direct	191	Labor			
		D520	Direct	21A	Material			
		D520	Direct	272	Freight			
		D520	Direct	34A	Labor			
		D520	Direct	42A	Postage			
		D520	Direct	499	Labor			
		D520	Direct	52A	Miscellaneous			
		D520	Direct	691	Labor			
					Total Direct			
		D520	Shared	11C	Benefits			
		D520	Shared	159	Miscellaneous			
		D520	Shared	27A	Taxes			
		D520	Shared	40A	Miscellaneous			
		D520	Shared	40B	Miscellaneous			
		D520	Shared	40C	Miscellaneous			
		D520	Shared	40U	Miscellaneous			
		D520	Shared	52B	Miscellaneous			
		D520	Shared	599	Miscellaneous			
		D520	Shared	59K	Miscellaneous			
		D520	Shared	685	Benefits			
		D520	Shared	688	Miscellaneous			
		D520	Shared	68P	Benefits			
					Total Shared			
		D620	Direct	113	Labor			
		D620	Direct	11A	Labor			
		D620	Direct	11B	Labor			
		D620	Direct	11D	Labor			
		D620	Direct	149	Labor			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Residential Costs	Direct Costs	Shared Costs
		D620	Direct	14C	Labor			
		D620	Direct	19F	Labor			
		D620	Direct	19G	Labor			
		D620	Direct	69F	Labor			
		D620	Direct	69G	Labor			
					Total Direct			
		D620	Shared	11C	Benefits			
		D620	Shared	159	Miscellaneous			
		D620	Shared	40B	Miscellaneous			
		D620	Shared	40D	Miscellaneous			
		D620	Shared	685	Benefits			
		D620	Shared	688	Miscellaneous			
		D620	Shared	68F	Benefits			
		D620	Shared	68G	Benefits			
		D620	Shared	68P	Benefits			
					Total Shared			
		D720	Direct	113	Labor			
		D720	Direct	11A	Labor			
		D720	Direct	11B	Labor			
		D720	Direct	11D	Labor			
		D720	Direct	149	Labor			
		D720	Direct	14C	Labor			
		D720	Direct	191	Labor			
		D720	Direct	19F	Labor			
		D720	Direct	19G	Labor			
		D720	Direct	20A	Material			
		D720	Direct	272	Freight			
		D720	Direct	27B	Freight			
		D720	Direct	30A	Labor			
		D720	Direct	32A	Labor			
		D720	Direct	34A	Labor			
		D720	Direct	42A	Postage			
		D720	Direct	499	Labor			
		D720	Direct	52A	Miscellaneous			
		D720	Direct	691	Labor			
		D720	Direct	69F	Labor			
		D720	Direct	69G	Labor			
					Total Direct			
		D720	Shared	11C	Benefits			
		D720	Shared	159	Miscellaneous			
		D720	Shared	27A	Taxes			
		D720	Shared	40A	Miscellaneous			
		D720	Shared	40B	Miscellaneous			
		D720	Shared	40C	Miscellaneous			
		D720	Shared	40D	Miscellaneous			
		D720	Shared	40E	Miscellaneous			
		D720	Shared	40H	Miscellaneous			
		D720	Shared	40K	Miscellaneous			
		D720	Shared	40M	Miscellaneous			
		D720	Shared	40U	Miscellaneous			
		D720	Shared	41A	Overhead			
		D720	Shared	41E	Overhead			
		D720	Shared	41F	Overhead			
		D720	Shared	43A	Miscellaneous			
		D720	Shared	50A	Overhead			
		D720	Shared	51C	Miscellaneous			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Residential Costs	Direct Costs	Shared Costs
		D720	Shared	57A	Rents			
		D720	Shared	599	Miscellaneous			
		D720	Shared	59K	Miscellaneous			
		D720	Shared	685	Benefits			
		D720	Shared	688	Miscellaneous			
		D720	Shared	68F	Benefits			
		D720	Shared	68G	Benefits			
		D720	Shared	68P	Benefits			
					Total Shared			
		D820	Direct	113	Labor			
		D820	Direct	11A	Labor			
		D820	Direct	11B	Labor			
		D820	Direct	11D	Labor			
		D820	Direct	149	Labor			
		D820	Direct	14C	Labor			
		D820	Direct	499	Labor			
					Total Direct			
		D820	Shared	11C	Benefits			
		D820	Shared	159	Miscellaneous			
		D820	Shared	27A	Taxes			
		D820	Shared	40B	Miscellaneous			
		D820	Shared	40C	Miscellaneous			
		D820	Shared	40D	Miscellaneous			
		D820	Shared	40M	Miscellaneous			
		D820	Shared	43A	Miscellaneous			
		D820	Shared	599	Miscellaneous			
		D820	Shared	59K	Miscellaneous			
		D820	Shared	685	Benefits			
		D820	Shared	688	Miscellaneous			
		D820	Shared	68P	Benefits			
					Total Shared			
		D920	Direct	11A	Labor			
		D920	Direct	11B	Labor			
		D920	Direct	11D	Labor			
		D920	Direct	149	Labor			
		D920	Direct	21A	Material			
		D920	Direct	272	Freight			
		D920	Direct	499	Labor			
		D920	Direct	52A	Miscellaneous			
		D920	Direct	691	Labor			
					Total Direct			
		D920	Shared	11C	Benefits			
		D920	Shared	159	Miscellaneous			
		D920	Shared	27A	Taxes			
		D920	Shared	40B	Miscellaneous			
		D920	Shared	40C	Miscellaneous			
		D920	Shared	40D	Miscellaneous			
		D920	Shared	599	Miscellaneous			
		D920	Shared	685	Benefits			
		D920	Shared	688	Miscellaneous			
		D920	Shared	68P	Benefits			
					Total Shared			
		DA12	Direct	113	Labor			
		DA12	Direct	11A	Labor			
		DA12	Direct	11B	Labor			

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Thursday, April 06, 2000

Highly Sensitive Confidential Information - Restricted

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Activity	Account Number	Budget Center	Direct/Shared	Cost Element Code	Group	Residential Costs	Direct Costs	Shared Costs
		DA12	Direct	11D	Labor			
		DA12	Direct	149	Labor			
		DA12	Direct	499	Labor			
		DA12	Direct	52A	Miscellaneous			
					Total Direct			
		DA12	Shared	11C	Benefits			
		DA12	Shared	159	Miscellaneous			
		DA12	Shared	27A	Taxes			
		DA12	Shared	40B	Miscellaneous			
		DA12	Shared	40C	Miscellaneous			
		DA12	Shared	40D	Miscellaneous			
		DA12	Shared	59K	Miscellaneous			
		DA12	Shared	685	Benefits			
		DA12	Shared	688	Miscellaneous			
		DA12	Shared	68P	Benefits			
					Total Shared			
					Total 6623			
6721		D023	Direct	113	Labor			
		D023	Direct	149	Labor			
		D023	Direct	19A	Labor			
		D023	Direct	19B	Labor			
					Total Direct			
		D023	Shared	685	Benefits			
		D023	Shared	688	Miscellaneous			
		D023	Shared	68A	Benefits			
		D023	Shared	68B	Benefits			
		D023	Shared	68P	Benefits			
					Total Shared			
		D320	Direct	69A	Labor			
		D320	Direct	69B	Labor			
					Total Direct			
		D320	Shared	599	Miscellaneous			
					Total Shared			
					Total 6721			
6722		D023	Direct	42A	Postage			
		D023	Direct	69A	Labor			
		D023	Direct	69B	Labor			
					Total Direct			
		D023	Shared	27A	Taxes			
		D023	Shared	40A	Miscellaneous			
		D023	Shared	40C	Miscellaneous			
		D023	Shared	50A	Overhead			
					Total Shared			
		D320	Direct	69A	Labor			
		D320	Direct	69B	Labor			
					Total Direct			
		D320	Shared	27A	Taxes			
		D320	Shared	50A	Overhead			
					Total Shared			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Residential Costs	Direct Costs	Shared Costs
		D420	Direct	69A	Labor			
		D420	Direct	69B	Labor			
					Total Direct			
		D420	Shared	51A	Miscellaneous			
					Total Shared			
		D520	Shared	59K	Miscellaneous			
					Total Shared			
		D720	Direct	69F	Labor			
		D720	Direct	69G	Labor			
					Total Direct			
		D720	Shared	27A	Taxes			
		D720	Shared	40H	Miscellaneous			
		D720	Shared	50A	Overhead			
					Total Shared			
		D820	Shared	27A	Taxes			
		D820	Shared	50A	Overhead			
					Total Shared			
		D920	Direct	31A	Labor			
					Total Direct			
					Total 6722			
6723								
		D023	Direct	499	Labor			
		D023	Direct	69A	Labor			
		D023	Direct	69B	Labor			
					Total Direct			
		D023	Shared	27A	Taxes			
		D023	Shared	40A	Miscellaneous			
		D023	Shared	40B	Miscellaneous			
		D023	Shared	40C	Miscellaneous			
		D023	Shared	40G	Miscellaneous			
		D023	Shared	40H	Miscellaneous			
		D023	Shared	40J	Miscellaneous			
		D023	Shared	40K	Miscellaneous			
		D023	Shared	40M	Miscellaneous			
		D023	Shared	40S	Miscellaneous			
		D023	Shared	40T	Miscellaneous			
		D023	Shared	59K	Miscellaneous			
					Total Shared			
		D120	Direct	211	Material			
		D120	Direct	69A	Labor			
		D120	Direct	69B	Labor			
					Total Direct			
		D120	Shared	27A	Taxes			
		D120	Shared	40A	Miscellaneous			
		D120	Shared	40C	Miscellaneous			
		D120	Shared	40G	Miscellaneous			
		D120	Shared	40H	Miscellaneous			
		D120	Shared	40J	Miscellaneous			
		D120	Shared	40K	Miscellaneous			
		D120	Shared	40M	Miscellaneous			
		D120	Shared	40T	Miscellaneous			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Residential Costs	Direct Costs	Shared Costs
		D120	Shared	40U	Miscellaneous			
		D120	Shared	59K	Miscellaneous			
					Total Shared			
		D122	Shared	40H	Miscellaneous			
		D122	Shared	40J	Miscellaneous			
		D122	Shared	40M	Miscellaneous			
		D122	Shared	40S	Miscellaneous			
		D122	Shared	40T	Miscellaneous			
					Total Shared			
		D123	Direct	211	Material			
		D123	Direct	691	Labor			
		D123	Direct	69A	Labor			
		D123	Direct	69B	Labor			
					Total Direct			
		D123	Shared	271	Taxes			
		D123	Shared	40H	Miscellaneous			
		D123	Shared	40K	Miscellaneous			
		D123	Shared	40M	Miscellaneous			
		D123	Shared	40S	Miscellaneous			
		D123	Shared	40T	Miscellaneous			
					Total Shared			
		D220	Direct	30A	Labor			
		D220	Direct	34A	Labor			
		D220	Direct	69F	Labor			
		D220	Direct	69G	Labor			
					Total Direct			
		D220	Shared	03A	Benefits			
		D220	Shared	27A	Taxes			
		D220	Shared	40C	Miscellaneous			
		D220	Shared	40G	Miscellaneous			
		D220	Shared	40H	Miscellaneous			
		D220	Shared	40J	Miscellaneous			
		D220	Shared	40K	Miscellaneous			
		D220	Shared	40M	Miscellaneous			
		D220	Shared	40S	Miscellaneous			
		D220	Shared	40T	Miscellaneous			
		D220	Shared	40U	Miscellaneous			
		D220	Shared	59K	Miscellaneous			
		D220	Shared	68F	Benefits			
		D220	Shared	68G	Benefits			
					Total Shared			
		D320	Direct	52A	Miscellaneous			
		D320	Direct	69A	Labor			
		D320	Direct	69B	Labor			
					Total Direct			
		D320	Shared	27A	Taxes			
		D320	Shared	40A	Miscellaneous			
		D320	Shared	40C	Miscellaneous			
		D320	Shared	40E	Miscellaneous			
		D320	Shared	40G	Miscellaneous			
		D320	Shared	40H	Miscellaneous			
		D320	Shared	40J	Miscellaneous			
		D320	Shared	40K	Miscellaneous			
		D320	Shared	40M	Miscellaneous			

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Activity	Account Number	Budget Center	Direct/Shared	Cost Element Code	Group	Residential Costs	Direct Costs	Shared Costs
		D320	Shared	40S	Miscellaneous			
		D320	Shared	40T	Miscellaneous			
		D320	Shared	59K	Miscellaneous			
					Total Shared			
		D420	Direct	191	Labor			
		D420	Direct	19A	Labor			
		D420	Direct	19B	Labor			
		D420	Direct	211	Material			
		D420	Direct	272	Freight			
		D420	Direct	42A	Postage			
		D420	Direct	691	Labor			
		D420	Direct	69A	Labor			
		D420	Direct	69B	Labor			
					Total Direct			
		D420	Shared	271	Taxes			
		D420	Shared	27A	Taxes			
		D420	Shared	40A	Miscellaneous			
		D420	Shared	40C	Miscellaneous			
		D420	Shared	40E	Miscellaneous			
		D420	Shared	40G	Miscellaneous			
		D420	Shared	40H	Miscellaneous			
		D420	Shared	40J	Miscellaneous			
		D420	Shared	40K	Miscellaneous			
		D420	Shared	40M	Miscellaneous			
		D420	Shared	40S	Miscellaneous			
		D420	Shared	40T	Miscellaneous			
		D420	Shared	51A	Miscellaneous			
		D420	Shared	59K	Miscellaneous			
					Total Shared			
		D520	Direct	211	Material			
					Total Direct			
		D520	Shared	27A	Taxes			
		D520	Shared	40H	Miscellaneous			
		D520	Shared	40J	Miscellaneous			
		D520	Shared	40K	Miscellaneous			
		D520	Shared	40M	Miscellaneous			
		D520	Shared	40T	Miscellaneous			
		D520	Shared	59K	Miscellaneous			
					Total Shared			
		D620	Direct	499	Labor			
		D620	Direct	69F	Labor			
		D620	Direct	69G	Labor			
					Total Direct			
		D620	Shared	27A	Taxes			
		D620	Shared	40A	Miscellaneous			
		D620	Shared	40B	Miscellaneous			
		D620	Shared	40C	Miscellaneous			
		D620	Shared	40H	Miscellaneous			
		D620	Shared	40J	Miscellaneous			
		D620	Shared	40K	Miscellaneous			
		D620	Shared	40M	Miscellaneous			
		D620	Shared	40S	Miscellaneous			
		D620	Shared	40T	Miscellaneous			
		D620	Shared	59K	Miscellaneous			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Residential Costs	Direct Costs	Shared Costs
					Total Shared			
	D720		Direct	191	Labor			
	D720		Direct	19F	Labor			
	D720		Direct	19G	Labor			
	D720		Direct	21A	Material			
	D720		Direct	272	Freight			
	D720		Direct	691	Labor			
	D720		Direct	69F	Labor			
	D720		Direct	69G	Labor			
					Total Direct			
	D720		Shared	27A	Taxes			
	D720		Shared	40A	Miscellaneous			
	D720		Shared	40C	Miscellaneous			
	D720		Shared	40G	Miscellaneous			
	D720		Shared	40H	Miscellaneous			
	D720		Shared	40J	Miscellaneous			
	D720		Shared	40K	Miscellaneous			
	D720		Shared	40M	Miscellaneous			
	D720		Shared	40S	Miscellaneous			
	D720		Shared	40T	Miscellaneous			
	D720		Shared	40U	Miscellaneous			
	D720		Shared	59K	Miscellaneous			
					Total Shared			
	D820		Direct	191	Labor			
	D820		Direct	211	Material			
	D820		Direct	21A	Material			
	D820		Direct	272	Freight			
	D820		Direct	34A	Labor			
	D820		Direct	52A	Miscellaneous			
	D820		Direct	691	Labor			
					Total Direct			
	D820		Shared	27A	Taxes			
	D820		Shared	40A	Miscellaneous			
	D820		Shared	40C	Miscellaneous			
	D820		Shared	40G	Miscellaneous			
	D820		Shared	40H	Miscellaneous			
	D820		Shared	40J	Miscellaneous			
	D820		Shared	40K	Miscellaneous			
	D820		Shared	40M	Miscellaneous			
	D820		Shared	40S	Miscellaneous			
	D820		Shared	40T	Miscellaneous			
	D820		Shared	50A	Overhead			
	D820		Shared	59K	Miscellaneous			
					Total Shared			
	D920		Direct	272	Freight			
	D920		Direct	34C	Labor			
					Total Direct			
	D920		Shared	27A	Taxes			
	D920		Shared	40H	Miscellaneous			
	D920		Shared	40J	Miscellaneous			
	D920		Shared	40K	Miscellaneous			
	D920		Shared	40M	Miscellaneous			
	D920		Shared	40T	Miscellaneous			
	D920		Shared	59K	Miscellaneous			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Residential Costs	Direct Costs	Shared Costs
		D220	Shared	599	Miscellaneous			
					Total Shared			
	D320		Direct	42A	Postage			
	D320		Direct	69A	Labor			
	D320		Direct	69B	Labor			
					Total Direct			
	D320		Shared	23B	Software			
	D320		Shared	27A	Taxes			
	D320		Shared	599	Miscellaneous			
					Total Shared			
	D420		Direct	69A	Labor			
	D420		Direct	69B	Labor			
					Total Direct			
	D420		Shared	23B	Software			
	D420		Shared	27A	Taxes			
	D420		Shared	51C	Miscellaneous			
					Total Shared			
	D520		Direct	42A	Postage			
					Total Direct			
	D520		Shared	03A	Benefits			
	D520		Shared	27A	Taxes			
	D520		Shared	599	Miscellaneous			
	D520		Shared	59K	Miscellaneous			
					Total Shared			
	D620		Direct	69F	Labor			
	D620		Direct	69G	Labor			
					Total Direct			
	D620		Shared	23B	Software			
	D620		Shared	27A	Taxes			
					Total Shared			
	D720		Direct	191	Labor			
	D720		Direct	19F	Labor			
	D720		Direct	19G	Labor			
	D720		Direct	21A	Material			
	D720		Direct	272	Freight			
	D720		Direct	30B	Labor			
	D720		Direct	691	Labor			
	D720		Direct	69F	Labor			
	D720		Direct	69G	Labor			
					Total Direct			
	D720		Shared	23B	Software			
	D720		Shared	27A	Taxes			
	D720		Shared	40A	Miscellaneous			
	D720		Shared	681	Benefits			
	D720		Shared	68F	Benefits			
	D720		Shared	68G	Benefits			
					Total Shared			
	D820		Direct	34A	Labor			
					Total Direct			
	D820		Shared	23B	Software			
	D820		Shared	27A	Taxes			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Residential
		D820	Shared	599	Miscellaneous	
					Total Shared	
		D920	Direct	54C	IT/DP	
					Total Direct	
		D920	Shared	27A	Taxes	
		D920	Shared	40A	Miscellaneous	
		D920	Shared	40C	Miscellaneous	
		D920	Shared	51C	Miscellaneous	
					Total Shared	
					Total 6724	
6728		D023	Direct	191	Labor	
		D023	Direct	19A	Labor	
		D023	Direct	19B	Labor	
		D023	Direct	211	Material	
		D023	Direct	21A	Material	
		D023	Direct	272	Freight	
		D023	Direct	42A	Postage	
		D023	Direct	52A	Miscellaneous	
		D023	Direct	691	Labor	
		D023	Direct	69A	Labor	
		D023	Direct	69B	Labor	
					Total Direct	
		D023	Shared	13A	Benefits	
		D023	Shared	13C	Benefits	
		D023	Shared	271	Taxes	
		D023	Shared	27A	Taxes	
		D023	Shared	40A	Miscellaneous	
		D023	Shared	40C	Miscellaneous	
		D023	Shared	41C	Overhead	
		D023	Shared	41E	Overhead	
		D023	Shared	59K	Miscellaneous	
		D023	Shared	681	Benefits	
		D023	Shared	685	Benefits	
		D023	Shared	688	Miscellaneous	
		D023	Shared	68A	Benefits	
		D023	Shared	68B	Benefits	
		D023	Shared	68P	Benefits	
					Total Shared	
		D120	Direct	19A	Labor	
		D120	Direct	19B	Labor	
		D120	Direct	211	Material	
		D120	Direct	272	Freight	
		D120	Direct	42A	Postage	
		D120	Direct	52A	Miscellaneous	
		D120	Direct	691	Labor	
		D120	Direct	69A	Labor	
		D120	Direct	69B	Labor	
					Total Direct	
		D120	Shared	13A	Benefits	
		D120	Shared	13B	Benefits	
		D120	Shared	13C	Benefits	
		D120	Shared	271	Taxes	
		D120	Shared	27A	Taxes	

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Activity	Account Number	Budget Center	Direct/Shared	Cost Element Code	Group	Residential Costs	Direct Costs	Shared Costs
		D120	Shared	59K	Miscellaneous			
		D120	Shared	685	Benefits			
		D120	Shared	688	Miscellaneous			
		D120	Shared	68A	Benefits			
		D120	Shared	68B	Benefits			
		D120	Shared	68P	Benefits			
					Total Shared			
		D122	Direct	211	Material			
		D122	Direct	42A	Postage			
		D122	Direct	52A	Miscellaneous			
					Total Direct			
		D122	Shared	13A	Benefits			
		D122	Shared	13B	Benefits			
		D122	Shared	13C	Benefits			
		D122	Shared	27A	Taxes			
		D122	Shared	685	Benefits			
		D122	Shared	688	Miscellaneous			
		D122	Shared	68P	Benefits			
					Total Shared			
		D123	Direct	19A	Labor			
		D123	Direct	19B	Labor			
		D123	Direct	211	Material			
		D123	Direct	42A	Postage			
		D123	Direct	52A	Miscellaneous			
		D123	Direct	69A	Labor			
		D123	Direct	69B	Labor			
					Total Direct			
		D123	Shared	13A	Benefits			
		D123	Shared	13B	Benefits			
		D123	Shared	13C	Benefits			
		D123	Shared	27A	Taxes			
		D123	Shared	685	Benefits			
		D123	Shared	688	Miscellaneous			
		D123	Shared	68A	Benefits			
		D123	Shared	68B	Benefits			
		D123	Shared	68P	Benefits			
					Total Shared			
		D220	Direct	191	Labor			
		D220	Direct	19F	Labor			
		D220	Direct	19G	Labor			
		D220	Direct	211	Material			
		D220	Direct	21A	Material			
		D220	Direct	272	Freight			
		D220	Direct	31A	Labor			
		D220	Direct	34C	Labor			
		D220	Direct	42A	Postage			
		D220	Direct	52A	Miscellaneous			
		D220	Direct	691	Labor			
		D220	Direct	69F	Labor			
		D220	Direct	69G	Labor			
					Total Direct			
		D220	Shared	13A	Benefits			
		D220	Shared	13B	Benefits			
		D220	Shared	13C	Benefits			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Residential Costs	Direct Costs	Shared Costs
		D220	Shared	271	Taxes			
		D220	Shared	27A	Taxes			
		D220	Shared	40C	Miscellaneous			
		D220	Shared	41E	Overhead			
		D220	Shared	59K	Miscellaneous			
		D220	Shared	681	Benefits			
		D220	Shared	685	Benefits			
		D220	Shared	688	Miscellaneous			
		D220	Shared	68F	Benefits			
		D220	Shared	68G	Benefits			
		D220	Shared	68P	Benefits			
					Total Shared			
		D320	Direct	19A	Labor			
		D320	Direct	19B	Labor			
		D320	Direct	27B	Freight			
		D320	Direct	42A	Postage			
		D320	Direct	52A	Miscellaneous			
		D320	Direct	69A	Labor			
		D320	Direct	69B	Labor			
					Total Direct			
		D320	Shared	13A	Benefits			
		D320	Shared	13B	Benefits			
		D320	Shared	13C	Benefits			
		D320	Shared	27A	Taxes			
		D320	Shared	40A	Miscellaneous			
		D320	Shared	40C	Miscellaneous			
		D320	Shared	59K	Miscellaneous			
		D320	Shared	685	Benefits			
		D320	Shared	688	Miscellaneous			
		D320	Shared	68A	Benefits			
		D320	Shared	68B	Benefits			
		D320	Shared	68P	Benefits			
					Total Shared			
		D420	Direct	191	Labor			
		D420	Direct	19A	Labor			
		D420	Direct	19B	Labor			
		D420	Direct	211	Material			
		D420	Direct	272	Freight			
		D420	Direct	34A	Labor			
		D420	Direct	42A	Postage			
		D420	Direct	52A	Miscellaneous			
		D420	Direct	691	Labor			
		D420	Direct	69A	Labor			
		D420	Direct	69B	Labor			
					Total Direct			
		D420	Shared	13A	Benefits			
		D420	Shared	13B	Benefits			
		D420	Shared	13C	Benefits			
		D420	Shared	27A	Taxes			
		D420	Shared	57A	Rents			
		D420	Shared	65A	Miscellaneous			
		D420	Shared	65B	Miscellaneous			
		D420	Shared	685	Benefits			
		D420	Shared	688	Miscellaneous			
		D420	Shared	68A	Benefits			
		D420	Shared	68B	Benefits			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Residential Costs	Direct Costs	Shared Costs
		D420	Shared	68P	Benefits			
					Total Shared			
	D520	Direct	149	Labor				
	D520	Direct	191	Labor				
	D520	Direct	211	Material				
	D520	Direct	272	Freight				
	D520	Direct	52A	Miscellaneous				
	D520	Direct	691	Labor				
				Total Direct				
	D520	Shared	13A	Benefits				
	D520	Shared	13B	Benefits				
	D520	Shared	13C	Benefits				
	D520	Shared	271	Taxes				
	D520	Shared	27A	Taxes				
	D520	Shared	59K	Miscellaneous				
	D520	Shared	681	Benefits				
	D520	Shared	685	Benefits				
	D520	Shared	688	Miscellaneous				
	D520	Shared	68P	Benefits				
				Total Shared				
	D620	Direct	149	Labor				
	D620	Direct	19F	Labor				
	D620	Direct	19G	Labor				
	D620	Direct	211	Material				
	D620	Direct	42A	Postage				
	D620	Direct	52A	Miscellaneous				
	D620	Direct	69F	Labor				
	D620	Direct	69G	Labor				
				Total Direct				
	D620	Shared	13A	Benefits				
	D620	Shared	13B	Benefits				
	D620	Shared	13C	Benefits				
	D620	Shared	27A	Taxes				
	D620	Shared	685	Benefits				
	D620	Shared	688	Miscellaneous				
	D620	Shared	68F	Benefits				
	D620	Shared	68G	Benefits				
	D620	Shared	68P	Benefits				
				Total Shared				
	D720	Direct	149	Labor				
	D720	Direct	191	Labor				
	D720	Direct	19F	Labor				
	D720	Direct	19G	Labor				
	D720	Direct	211	Material				
	D720	Direct	272	Freight				
	D720	Direct	34C	Labor				
	D720	Direct	499	Labor				
	D720	Direct	52A	Miscellaneous				
	D720	Direct	691	Labor				
	D720	Direct	69F	Labor				
	D720	Direct	69G	Labor				
				Total Direct				
	D720	Shared	13A	Benefits				
	D720	Shared	13B	Benefits				

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Activity	Account Number	Budget Center	Direct/Shared	Cost Element Code	Group	Residential Costs	Direct Costs	Shared Costs
		D720	Shared	13C	Benefits			
		D720	Shared	271	Taxes			
		D720	Shared	27A	Taxes			
		D720	Shared	40B	Miscellaneous			
		D720	Shared	41A	Overhead			
		D720	Shared	41E	Overhead			
		D720	Shared	57B	Miscellaneous			
		D720	Shared	59K	Miscellaneous			
		D720	Shared	65F	Miscellaneous			
		D720	Shared	65G	Miscellaneous			
		D720	Shared	685	Benefits			
		D720	Shared	688	Miscellaneous			
		D720	Shared	68F	Benefits			
		D720	Shared	68G	Benefits			
		D720	Shared	68P	Benefits			
					Total Shared			
		D820	Direct	149	Labor			
		D820	Direct	191	Labor			
		D820	Direct	211	Material			
		D820	Direct	272	Freight			
		D820	Direct	34C	Labor			
		D820	Direct	42A	Postage			
		D820	Direct	499	Labor			
		D820	Direct	52A	Miscellaneous			
		D820	Direct	691	Labor			
					Total Direct			
		D820	Shared	13A	Benefits			
		D820	Shared	13B	Benefits			
		D820	Shared	13C	Benefits			
		D820	Shared	271	Taxes			
		D820	Shared	27A	Taxes			
		D820	Shared	40B	Miscellaneous			
		D820	Shared	57B	Miscellaneous			
		D820	Shared	59K	Miscellaneous			
		D820	Shared	685	Benefits			
		D820	Shared	688	Miscellaneous			
		D820	Shared	68P	Benefits			
					Total Shared			
		D920	Direct	149	Labor			
		D920	Direct	211	Material			
		D920	Direct	272	Freight			
		D920	Direct	34C	Labor			
		D920	Direct	42A	Postage			
		D920	Direct	499	Labor			
		D920	Direct	52A	Miscellaneous			
		D920	Direct	691	Labor			
					Total Direct			
		D920	Shared	13A	Benefits			
		D920	Shared	13B	Benefits			
		D920	Shared	13C	Benefits			
		D920	Shared	271	Taxes			
		D920	Shared	27A	Taxes			
		D920	Shared	40B	Miscellaneous			
		D920	Shared	685	Benefits			
		D920	Shared	688	Miscellaneous			
		D920	Shared	68P	Benefits			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Residential Costs	Direct Costs	Sh.
					Total Shared			
		DA12	Direct	149	Labor			
		DA12	Direct	211	Material			
		DA12	Direct	272	Freight			
		DA12	Direct	34C	Labor			
		DA12	Direct	42A	Postage			
		DA12	Direct	499	Labor			
		DA12	Direct	52A	Miscellaneous			
		DA12	Direct	691	Labor			
		DA12	Direct	697	Labor			
					Total Direct			
		DA12	Shared	13A	Benefits			
		DA12	Shared	13B	Benefits			
		DA12	Shared	13C	Benefits			
		DA12	Shared	271	Taxes			
		DA12	Shared	27A	Taxes			
		DA12	Shared	40B	Miscellaneous			
		DA12	Shared	685	Benefits			
		DA12	Shared	688	Miscellaneous			
		DA12	Shared	68P	Benefits			
					Total Shared			
					Total 6728			

Total Bill Inquiry-Res

Cashiering

6122								
	D060	Direct	42A	Postage				
	D060	Direct	69A	Labor				
	D060	Direct	69B	Labor				
					Total Direct			
					Total 6122			
6123								
	D060	Shared	41E	Overhead				
					Total Shared			
	DA15	Shared	41E	Overhead				
					Total Shared			
					Total 6123			
6124								
	D060	Direct	191	Labor				
	D060	Direct	19A	Labor				
	D060	Direct	19B	Labor				
	D060	Direct	21A	Material				
	D060	Direct	272	Freight				
	D060	Direct	691	Labor				
	D060	Direct	69A	Labor				
	D060	Direct	69B	Labor				
					Total Direct			
	D060	Shared	27A	Taxes				
	D060	Shared	681	Benefits				
	D060	Shared	68A	Benefits				
	D060	Shared	68B	Benefits				

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Residential Costs
					Total Shared	
					Total 6124	
6623						
		D060	Direct	36A	Labor	
		D060	Direct	69A	Labor	
		D060	Direct	69B	Labor	
					Total Direct	
		DA15	Direct	34A	Labor	
		DA15	Direct	36A	Labor	
		DA15	Direct	42A	Postage	
		DA15	Direct	69A	Labor	
		DA15	Direct	69B	Labor	
					Total Direct	
		DA15	Shared	27A	Taxes	
		DA15	Shared	40C	Miscellaneous	
		DA15	Shared	41A	Overhead	
					Total Shared	
					Total 6623	
6711						
		D060	Direct	69J	Labor	
					Total Direct	
		D060	Shared	41A	Overhead	
					Total Shared	
					Total 6711	
6712						
		D060	Direct	42A	Postage	
		D060	Direct	69A	Labor	
		D060	Direct	69B	Labor	
					Total Direct	
					Total 6712	
6723						
		D060	Direct	42A	Postage	
		D060	Direct	69A	Labor	
		D060	Direct	69B	Labor	
					Total Direct	
					Total 6723	
6724						
		D060	Direct	69A	Labor	
		D060	Direct	69B	Labor	
					Total Direct	
		D060	Shared	23B	Software	
					Total Shared	
		DA15	Direct	42A	Postage	
		DA15	Direct	69A	Labor	
		DA15	Direct	69B	Labor	
					Total Direct	
					Total 6724	

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Residential Costs	Direct Costs	Shared Costs
6728								
	D060		Direct	211	Material			
	D060		Direct	42A	Postage			
	D060		Direct	52A	Miscellaneous			
	D060		Direct	69A	Labor			
	D060		Direct	69B	Labor			
					Total Direct			
	D060		Shared	27A	Taxes			
	D060		Shared	41E	Overhead			
					Total Shared			
	DA15		Direct	42A	Postage			
	DA15		Direct	52A	Miscellaneous			
	DA15		Direct	69A	Labor			
	DA15		Direct	69B	Labor			
					Total Direct			
	DA15		Shared	27A	Taxes			
					Total Shared			
					Total 6728			
					Total Cashiering			

Data Processing

6124								
	BILLSTAR		Direct	000	IT/DP			
					Total Direct			
	BVT		Direct	000	IT/DP			
					Total Direct			
	CBSS		Direct	000	IT/DP			
					Total Direct			
					Total 6124			

6724								
	BILLSTAR		Direct	000	IT/DP			
					Total Direct			
	BVT		Direct	000	IT/DP			
					Total Direct			
	CBSS		Direct	000	IT/DP			
					Total Direct			
					Total 6724			

Total Data Processing

Remittance

6121								
	D020		Direct	34A	Labor			
	D020		Direct	69A	Labor			
	D020		Direct	69B	Labor			
					Total Direct			
	D020		Shared	27A	Taxes			
					Total Shared			
	DA91		Direct	211	Material			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Residential Costs	Direct Costs	Shared Costs
		DA91	Direct	30A	Labor			
		DA91	Direct	31A	Labor			
		DA91	Direct	34A	Labor			
					Total Direct			
		DA91	Shared	27A	Taxes			
					Total Shared			
					Total 6121			
6122		D020	Direct	191	Labor			
		D020	Direct	19A	Labor			
		D020	Direct	19B	Labor			
		D020	Direct	21A	Material			
		D020	Direct	272	Freight			
		D020	Direct	30B	Labor			
		D020	Direct	34D	Labor			
		D020	Direct	52A	Miscellaneous			
		D020	Direct	691	Labor			
		D020	Direct	69A	Labor			
		D020	Direct	69B	Labor			
					Total Direct			
		D020	Shared	27A	Taxes			
		D020	Shared	599	Miscellaneous			
		D020	Shared	651	Miscellaneous			
		D020	Shared	65A	Miscellaneous			
		D020	Shared	65B	Miscellaneous			
		D020	Shared	681	Benefits			
		D020	Shared	68A	Benefits			
		D020	Shared	68B	Benefits			
					Total Shared			
		DA91	Direct	191	Labor			
		DA91	Direct	21A	Material			
		DA91	Direct	272	Freight			
		DA91	Direct	30A	Labor			
		DA91	Direct	34A	Labor			
		DA91	Direct	34D	Labor			
		DA91	Direct	691	Labor			
					Total Direct			
		DA91	Shared	27A	Taxes			
		DA91	Shared	599	Miscellaneous			
		DA91	Shared	681	Benefits			
					Total Shared			
		DS91	Direct	34D	Labor			
					Total Direct			
		DS91	Shared	27A	Taxes			
					Total Shared			
					Total 6122			
6123		D020	Direct	191	Labor			
		D020	Direct	21A	Material			
		D020	Direct	272	Freight			
		D020	Direct	691	Labor			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Residential Costs	Direct Costs	Shared Costs
					Total Direct			
		D020	Shared	27A	Taxes			
		D020	Shared	41E	Overhead			
		D020	Shared	681	Benefits			
					Total Shared			
		DA91	Direct	191	Labor			
		DA91	Direct	20A	Material			
		DA91	Direct	21A	Material			
		DA91	Direct	272	Freight			
		DA91	Direct	30D	Labor			
		DA91	Direct	34A	Labor			
		DA91	Direct	34C	Labor			
		DA91	Direct	42A	Postage			
		DA91	Direct	52A	Miscellaneous			
		DA91	Direct	691	Labor			
					Total Direct			
		DA91	Shared	23A	Software			
		DA91	Shared	23B	Software			
		DA91	Shared	23C	Software			
		DA91	Shared	27A	Taxes			
		DA91	Shared	41E	Overhead			
		DA91	Shared	59K	Miscellaneous			
		DA91	Shared	651	Miscellaneous			
		DA91	Shared	681	Benefits			
		DA91	Shared	73B	Transfers			
					Total Shared			
		DS91	Direct	191	Labor			
		DS91	Direct	19A	Labor			
		DS91	Direct	19B	Labor			
		DS91	Direct	21A	Material			
		DS91	Direct	272	Freight			
		DS91	Direct	691	Labor			
		DS91	Direct	69A	Labor			
		DS91	Direct	69B	Labor			
					Total Direct			
		DS91	Shared	27A	Taxes			
		DS91	Shared	41E	Overhead			
		DS91	Shared	681	Benefits			
		DS91	Shared	68A	Benefits			
		DS91	Shared	68B	Benefits			
					Total Shared			
					Total 6123			
6124								
		D020	Direct	54D	IT/DP			
		D020	Direct	69A	Labor			
		D020	Direct	69B	Labor			
					Total Direct			
		DA91	Direct	211	Material			
		DA91	Direct	21A	Material			
		DA91	Direct	272	Freight			
		DA91	Direct	54D	IT/DP			
		DA91	Direct	691	Labor			
		DA91	Direct	69A	Labor			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Residential Costs	Direct Costs	Shared Costs
		DA91	Direct	69B	Labor			
					Total Direct			
		DA91	Shared	27A	Taxes			
					Total Shared			
		DS91	Direct	191	Labor			
		DS91	Direct	19A	Labor			
		DS91	Direct	19B	Labor			
		DS91	Direct	21A	Material			
		DS91	Direct	272	Freight			
		DS91	Direct	54D	IT/DP			
		DS91	Direct	691	Labor			
		DS91	Direct	69A	Labor			
		DS91	Direct	69B	Labor			
					Total Direct			
		DS91	Shared	27A	Taxes			
		DS91	Shared	681	Benefits			
		DS91	Shared	68A	Benefits			
		DS91	Shared	68B	Benefits			
		DS91	Shared	73B	Transfers			
					Total Shared			
					Total 6124			
6232		DA91	Shared	40A	Miscellaneous			
					Total Shared			
					Total 6232			
6623		D020	Direct	19A	Labor			
		D020	Direct	19B	Labor			
		D020	Direct	34A	Labor			
		D020	Direct	42A	Postage			
		D020	Direct	43P	Labor			
		D020	Direct	52A	Miscellaneous			
		D020	Direct	69A	Labor			
		D020	Direct	69B	Labor			
					Total Direct			
		D020	Shared	159	Miscellaneous			
		D020	Shared	27A	Taxes			
		D020	Shared	40A	Miscellaneous			
		D020	Shared	40C	Miscellaneous			
		D020	Shared	40G	Miscellaneous			
		D020	Shared	40M	Miscellaneous			
		D020	Shared	40T	Miscellaneous			
		D020	Shared	41A	Overhead			
		D020	Shared	599	Miscellaneous			
		D020	Shared	59K	Miscellaneous			
		D020	Shared	685	Benefits			
		D020	Shared	688	Miscellaneous			
		D020	Shared	68A	Benefits			
		D020	Shared	68B	Benefits			
		D020	Shared	68P	Benefits			
					Total Shared			
		DA91	Direct	113	Labor			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Residential Costs	Direct Costs	Shared Costs
		DA91	Direct	11A	Labor			
		DA91	Direct	11B	Labor			
		DA91	Direct	11D	Labor			
		DA91	Direct	149	Labor			
		DA91	Direct	191	Labor			
		DA91	Direct	19A	Labor			
		DA91	Direct	19B	Labor			
		DA91	Direct	21A	Material			
		DA91	Direct	24A	Inventory			
		DA91	Direct	272	Freight			
		DA91	Direct	27B	Freight			
		DA91	Direct	30C	Labor			
		DA91	Direct	30D	Labor			
		DA91	Direct	31A	Labor			
		DA91	Direct	34A	Labor			
		DA91	Direct	34C	Labor			
		DA91	Direct	36A	Labor			
		DA91	Direct	42A	Postage			
		DA91	Direct	42B	Postage			
		DA91	Direct	499	Labor			
		DA91	Direct	52A	Miscellaneous			
		DA91	Direct	691	Labor			
		DA91	Direct	69A	Labor			
		DA91	Direct	69B	Labor			
					Total Direct			
		DA91	Shared	11C	Benefits			
		DA91	Shared	159	Miscellaneous			
		DA91	Shared	23B	Software			
		DA91	Shared	27A	Taxes			
		DA91	Shared	39B	Miscellaneous			
		DA91	Shared	40A	Miscellaneous			
		DA91	Shared	40B	Miscellaneous			
		DA91	Shared	40C	Miscellaneous			
		DA91	Shared	40D	Miscellaneous			
		DA91	Shared	40E	Miscellaneous			
		DA91	Shared	40G	Miscellaneous			
		DA91	Shared	40J	Miscellaneous			
		DA91	Shared	40K	Miscellaneous			
		DA91	Shared	40M	Miscellaneous			
		DA91	Shared	40T	Miscellaneous			
		DA91	Shared	41A	Overhead			
		DA91	Shared	41D	Overhead			
		DA91	Shared	41E	Overhead			
		DA91	Shared	41F	Overhead			
		DA91	Shared	41G	Overhead			
		DA91	Shared	41K	Overhead			
		DA91	Shared	43A	Miscellaneous			
		DA91	Shared	51C	Miscellaneous			
		DA91	Shared	55A	Utilities			
		DA91	Shared	57B	Miscellaneous			
		DA91	Shared	599	Miscellaneous			
		DA91	Shared	59K	Miscellaneous			
		DA91	Shared	651	Miscellaneous			
		DA91	Shared	65A	Miscellaneous			
		DA91	Shared	65B	Miscellaneous			
		DA91	Shared	681	Benefits			
		DA91	Shared	685	Benefits			

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Activity	Account Number	Budget Center	Direct/Shared	Cost Element Code	Group	Residential Costs	Direct Costs	Shared Costs
		DA91	Shared	688	Miscellaneous			
		DA91	Shared	68A	Benefits			
		DA91	Shared	68B	Benefits			
		DA91	Shared	68P	Benefits			
		DA91	Shared	71A	Miscellaneous			
		DA91	Shared	BAL	Miscellaneous			
					Total Shared			
		DS91	Direct	113	Labor			
		DS91	Direct	149	Labor			
		DS91	Direct	191	Labor			
		DS91	Direct	19A	Labor			
		DS91	Direct	19B	Labor			
		DS91	Direct	21A	Material			
		DS91	Direct	272	Freight			
		DS91	Direct	30C	Labor			
		DS91	Direct	34A	Labor			
		DS91	Direct	42A	Postage			
		DS91	Direct	52A	Miscellaneous			
		DS91	Direct	691	Labor			
		DS91	Direct	69A	Labor			
		DS91	Direct	69B	Labor			
					Total Direct			
		DS91	Shared	159	Miscellaneous			
		DS91	Shared	27A	Taxes			
		DS91	Shared	40A	Miscellaneous			
		DS91	Shared	40C	Miscellaneous			
		DS91	Shared	40E	Miscellaneous			
		DS91	Shared	40M	Miscellaneous			
		DS91	Shared	40T	Miscellaneous			
		DS91	Shared	41A	Overhead			
		DS91	Shared	41C	Overhead			
		DS91	Shared	41D	Overhead			
		DS91	Shared	41E	Overhead			
		DS91	Shared	41G	Overhead			
		DS91	Shared	41K	Overhead			
		DS91	Shared	43A	Miscellaneous			
		DS91	Shared	51A	Miscellaneous			
		DS91	Shared	599	Miscellaneous			
		DS91	Shared	59K	Miscellaneous			
		DS91	Shared	681	Benefits			
		DS91	Shared	685	Benefits			
		DS91	Shared	688	Miscellaneous			
		DS91	Shared	68A	Benefits			
		DS91	Shared	68B	Benefits			
		DS91	Shared	68P	Benefits			
					Total Shared			
					Total 6623			
6711								
		D020	Direct	113	Labor			
		D020	Direct	19J	Labor			
		D020	Direct	69J	Labor			
					Total Direct			
		D020	Shared	40A	Miscellaneous			
		D020	Shared	51B	Miscellaneous			
		D020	Shared	59A	Benefits			

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Activity	Account Number	Budget Center	Direct/Shared	Cost Element Code	Group	Residential Costs	Direct Costs	Shared Costs
		DA91	Shared	27A	Taxes			
		DA91	Shared	40G	Miscellaneous			
		DA91	Shared	40H	Miscellaneous			
		DA91	Shared	40K	Miscellaneous			
		DA91	Shared	40M	Miscellaneous			
		DA91	Shared	40T	Miscellaneous			
		DA91	Shared	59K	Miscellaneous			
		DA91	Shared	681	Benefits			
		DA91	Shared	68A	Benefits			
		DA91	Shared	68B	Benefits			
					Total Shared			
		DS91	Direct	69A	Labor			
		DS91	Direct	69B	Labor			
					Total Direct			
		DS91	Shared	40C	Miscellaneous			
		DS91	Shared	40M	Miscellaneous			
		DS91	Shared	40T	Miscellaneous			
					Total Shared			
					Total 6723			
6724		DA91	Direct	69A	Labor			
		DA91	Direct	69B	Labor			
					Total Direct			
		DA91	Shared	23B	Software			
		DA91	Shared	27A	Taxes			
		DA91	Shared	599	Miscellaneous			
					Total Shared			
		DS91	Direct	42A	Postage			
		DS91	Direct	52A	Miscellaneous			
		DS91	Direct	69A	Labor			
		DS91	Direct	69B	Labor			
					Total Direct			
		DS91	Shared	23B	Software			
		DS91	Shared	27A	Taxes			
		DS91	Shared	40C	Miscellaneous			
		DS91	Shared	40M	Miscellaneous			
					Total Shared			
					Total 6724			
6728		D020	Direct	19A	Labor			
		D020	Direct	19B	Labor			
		D020	Direct	42A	Postage			
		D020	Direct	52A	Miscellaneous			
		D020	Direct	69A	Labor			
		D020	Direct	69B	Labor			
					Total Direct			
		D020	Shared	13A	Benefits			
		D020	Shared	27A	Taxes			
		D020	Shared	41C	Overhead			
		D020	Shared	685	Benefits			
		D020	Shared	688	Miscellaneous			
		D020	Shared	68A	Benefits			

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Thursday, April 06, 2000

Highly Sensitive Confidential Information - Restricted

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Residential Costs	Direct Costs	Shared Costs
		D020	Shared	68B	Benefits			
		D020	Shared	68P	Benefits			
					Total Shared			
		DA91	Direct	149	Labor			
		DA91	Direct	191	Labor			
		DA91	Direct	19A	Labor			
		DA91	Direct	19B	Labor			
		DA91	Direct	211	Material			
		DA91	Direct	272	Freight			
		DA91	Direct	31A	Labor			
		DA91	Direct	34C	Labor			
		DA91	Direct	42A	Postage			
		DA91	Direct	499	Labor			
		DA91	Direct	52A	Miscellaneous			
		DA91	Direct	691	Labor			
		DA91	Direct	69A	Labor			
		DA91	Direct	69B	Labor			
					Total Direct			
		DA91	Shared	13A	Benefits			
		DA91	Shared	13B	Benefits			
		DA91	Shared	13C	Benefits			
		DA91	Shared	271	Taxes			
		DA91	Shared	27A	Taxes			
		DA91	Shared	40B	Miscellaneous			
		DA91	Shared	51C	Miscellaneous			
		DA91	Shared	599	Miscellaneous			
		DA91	Shared	59K	Miscellaneous			
		DA91	Shared	681	Benefits			
		DA91	Shared	685	Benefits			
		DA91	Shared	688	Miscellaneous			
		DA91	Shared	68A	Benefits			
		DA91	Shared	68B	Benefits			
		DA91	Shared	68P	Benefits			
					Total Shared			
		DS91	Direct	19A	Labor			
		DS91	Direct	19B	Labor			
		DS91	Direct	31A	Labor			
		DS91	Direct	42A	Postage			
		DS91	Direct	52A	Miscellaneous			
		DS91	Direct	69A	Labor			
		DS91	Direct	69B	Labor			
					Total Direct			
		DS91	Shared	13A	Benefits			
		DS91	Shared	13C	Benefits			
		DS91	Shared	27A	Taxes			
		DS91	Shared	685	Benefits			
		DS91	Shared	688	Miscellaneous			
		DS91	Shared	68A	Benefits			
		DS91	Shared	68B	Benefits			
		DS91	Shared	68P	Benefits			
					Total Shared			
					Total 6728			
					Total Remittance			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Residential Costs	Direct Costs	Shared Costs
Treatment								
	6121							
		D014	Shared	57A	Rents			
					Total Shared			
					Total 6121			
	6122							
		D014	Direct	191	Labor			
		D014	Direct	21A	Material			
		D014	Direct	272	Freight			
		D014	Direct	34D	Labor			
		D014	Direct	691	Labor			
					Total Direct			
		D014	Shared	27A	Taxes			
		D014	Shared	681	Benefits			
					Total Shared			
					Total 6122			
	6123							
		D014	Direct	191	Labor			
		D014	Direct	19A	Labor			
		D014	Direct	19B	Labor			
		D014	Direct	20A	Material			
		D014	Direct	21A	Material			
		D014	Direct	272	Freight			
		D014	Direct	34A	Labor			
		D014	Direct	34C	Labor			
		D014	Direct	42A	Postage			
		D014	Direct	52A	Miscellaneous			
		D014	Direct	691	Labor			
		D014	Direct	69A	Labor			
		D014	Direct	69B	Labor			
					Total Direct			
		D014	Shared	27A	Taxes			
		D014	Shared	41E	Overhead			
		D014	Shared	57A	Rents			
		D014	Shared	57B	Miscellaneous			
		D014	Shared	681	Benefits			
		D014	Shared	68A	Benefits			
		D014	Shared	68B	Benefits			
					Total Shared			
					Total 6123			
	6124							
		D014	Direct	191	Labor			
		D014	Direct	19A	Labor			
		D014	Direct	19B	Labor			
		D014	Direct	20A	Material			
		D014	Direct	21A	Material			
		D014	Direct	272	Freight			
		D014	Direct	34C	Labor			
		D014	Direct	54D	IT/DP			
		D014	Direct	691	Labor			
		D014	Direct	69A	Labor			
		D014	Direct	69B	Labor			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Residential Costs	Direct Costs	Shared Costs
					Total Direct			
		D014	Shared	27A	Taxes			
		D014	Shared	57A	Rents			
		D014	Shared	65A	Miscellaneous			
		D014	Shared	65B	Miscellaneous			
		D014	Shared	681	Benefits			
		D014	Shared	68A	Benefits			
		D014	Shared	68B	Benefits			
					Total Shared			
		TP	Direct	000	IT/DP			
					Total Direct			
					Total 6124			
6623								
		D014	Direct	113	Labor			
		D014	Direct	11A	Labor			
		D014	Direct	11B	Labor			
		D014	Direct	149	Labor			
		D014	Direct	14C	Labor			
		D014	Direct	191	Labor			
		D014	Direct	19A	Labor			
		D014	Direct	19B	Labor			
		D014	Direct	21A	Material			
		D014	Direct	272	Freight			
		D014	Direct	30A	Labor			
		D014	Direct	30D	Labor			
		D014	Direct	34A	Labor			
		D014	Direct	34B	Labor			
		D014	Direct	36A	Labor			
		D014	Direct	42A	Postage			
		D014	Direct	52A	Miscellaneous			
		D014	Direct	691	Labor			
		D014	Direct	69A	Labor			
		D014	Direct	69B	Labor			
					Total Direct			
		D014	Shared	11C	Benefits			
		D014	Shared	159	Miscellaneous			
		D014	Shared	23D	Software			
		D014	Shared	27A	Taxes			
		D014	Shared	39A	Miscellaneous			
		D014	Shared	40A	Miscellaneous			
		D014	Shared	40B	Miscellaneous			
		D014	Shared	40C	Miscellaneous			
		D014	Shared	40D	Miscellaneous			
		D014	Shared	40E	Miscellaneous			
		D014	Shared	40F	Miscellaneous			
		D014	Shared	40G	Miscellaneous			
		D014	Shared	40K	Miscellaneous			
		D014	Shared	40M	Miscellaneous			
		D014	Shared	40P	Miscellaneous			
		D014	Shared	40U	Miscellaneous			
		D014	Shared	41A	Overhead			
		D014	Shared	41C	Overhead			
		D014	Shared	41D	Overhead			
		D014	Shared	41E	Overhead			
		D014	Shared	41G	Overhead			

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Activity	Account Number	Budget Center	Direct/Shared	Cost Element Code	Group	Residential Costs	Direct Costs	Shared Costs
		D014	Shared	41K	Overhead			
		D014	Shared	43A	Miscellaneous			
		D014	Shared	51A	Miscellaneous			
		D014	Shared	51C	Miscellaneous			
		D014	Shared	57A	Rents			
		D014	Shared	57B	Miscellaneous			
		D014	Shared	599	Miscellaneous			
		D014	Shared	59K	Miscellaneous			
		D014	Shared	65A	Miscellaneous			
		D014	Shared	65B	Miscellaneous			
		D014	Shared	685	Benefits			
		D014	Shared	688	Miscellaneous			
		D014	Shared	68A	Benefits			
		D014	Shared	68B	Benefits			
		D014	Shared	68P	Benefits			
		D014	Shared	BAL	Miscellaneous			
					Total Shared			
					Total 6623			
6723		D014	Direct	191	Labor			
		D014	Direct	19A	Labor			
		D014	Direct	19B	Labor			
		D014	Direct	211	Material			
		D014	Direct	272	Freight			
		D014	Direct	691	Labor			
		D014	Direct	69A	Labor			
		D014	Direct	69B	Labor			
					Total Direct			
		D014	Shared	271	Taxes			
		D014	Shared	27A	Taxes			
		D014	Shared	40H	Miscellaneous			
		D014	Shared	40J	Miscellaneous			
		D014	Shared	40K	Miscellaneous			
		D014	Shared	40M	Miscellaneous			
		D014	Shared	40T	Miscellaneous			
		D014	Shared	59K	Miscellaneous			
					Total Shared			
					Total 6723			
6724		D014	Direct	113	Labor			
		D014	Direct	149	Labor			
		D014	Direct	19A	Labor			
		D014	Direct	19B	Labor			
		D014	Direct	27C	Freight			
		D014	Direct	30B	Labor			
		D014	Direct	54A	IT/DP			
		D014	Direct	54B	IT/DP			
		D014	Direct	54C	IT/DP			
		D014	Direct	54D	IT/DP			
		D014	Direct	69A	Labor			
		D014	Direct	69B	Labor			
					Total Direct			
		D014	Shared	159	Miscellaneous			
		D014	Shared	23A	Software			

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Activity	Account Number	Budget Center	Direct/Shared	Cost Element Code	Group	Residential Costs	Direct Costs	Shared Costs
		D014	Shared	23B	Software			
		D014	Shared	27A	Taxes			
		D014	Shared	599	Miscellaneous			
		D014	Shared	685	Benefits			
		D014	Shared	688	Miscellaneous			
		D014	Shared	68A	Benefits			
		D014	Shared	68B	Benefits			
		D014	Shared	68P	Benefits			
					Total Shared			
		TP	Direct	000	IT/DP			
					Total Direct			
					Total 6724			
	6728							
		D014	Direct	191	Labor			
		D014	Direct	19A	Labor			
		D014	Direct	19B	Labor			
		D014	Direct	211	Material			
		D014	Direct	21A	Material			
		D014	Direct	272	Freight			
		D014	Direct	42A	Postage			
		D014	Direct	52A	Miscellaneous			
		D014	Direct	691	Labor			
		D014	Direct	69A	Labor			
		D014	Direct	69B	Labor			
					Total Direct			
		D014	Shared	13A	Benefits			
		D014	Shared	13C	Benefits			
		D014	Shared	27A	Taxes			
		D014	Shared	41A	Overhead			
		D014	Shared	59K	Miscellaneous			
		D014	Shared	681	Benefits			
		D014	Shared	685	Benefits			
		D014	Shared	688	Miscellaneous			
		D014	Shared	68A	Benefits			
		D014	Shared	68B	Benefits			
		D014	Shared	68P	Benefits			
					Total Shared			
					Total 6728			
					Total Treatment			
					Grand Total			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Toll Costs	Direct Costs	Shared Costs
Bill Distribution								
6121	DA93	Direct	34A	Labor				
					Total Direct			
					Total 6121			
6122	DS64	Direct	34D	Labor				
					Total Direct			
					Total 6122			
6123	DA93	Direct	272	Freight				
					Labor			
					Total Direct			
	DA93	Shared	27A	Taxes				
					Rents			
					Miscellaneous			
					Total Shared			
	DCW1	Direct	42A	Postage				
					Total Direct			
	DS64	Shared	27A	Taxes				
					Rents			
					Miscellaneous			
					Total Shared			
	DS93	Direct	30D	Labor				
					Total Direct			
	DS93	Shared	41E	Overhead				
					Total Shared			
					Total 6123			
6124	DA93	Direct	54D	IT/DP				
					Total Direct			
	DS64	Direct	101	Labor				
					Labor			
					Transportation			
					Total Direct			
	DS64	Shared	122	Overhead				
					Overhead			
					Overhead			
					Benefits			
					Miscellaneous			
					Benefits			
					Total Shared			
	DS74	Direct	54D	IT/DP				
					Total Direct			
	DS93	Direct	272	Freight				
					Labor			
					IT/DP			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Toll Costs	Direct Costs	Shared Costs
		DS93	Direct	69A	Labor			
		DS93	Direct	69B	Labor			
					Total Direct			
		DS93	Shared	27A	Taxes			
					Total Shared			
					Total 6124			
6623		DA93	Direct	113	Labor			
		DA93	Direct	11A	Labor			
		DA93	Direct	11B	Labor			
		DA93	Direct	11D	Labor			
		DA93	Direct	149	Labor			
		DA93	Direct	21A	Material			
		DA93	Direct	272	Freight			
		DA93	Direct	27B	Freight			
		DA93	Direct	34A	Labor			
		DA93	Direct	34C	Labor			
		DA93	Direct	42A	Postage			
		DA93	Direct	52A	Miscellaneous			
		DA93	Direct	54D	IT/DP			
		DA93	Direct	691	Labor			
		DA93	Direct	69A	Labor			
		DA93	Direct	69B	Labor			
					Total Direct			
		DA93	Shared	11C	Benefits			
		DA93	Shared	13A	Benefits			
		DA93	Shared	13B	Benefits			
		DA93	Shared	13C	Benefits			
		DA93	Shared	159	Miscellaneous			
		DA93	Shared	27A	Taxes			
		DA93	Shared	40D	Miscellaneous			
		DA93	Shared	40T	Miscellaneous			
		DA93	Shared	41A	Overhead			
		DA93	Shared	41G	Overhead			
		DA93	Shared	41K	Overhead			
		DA93	Shared	43A	Miscellaneous			
		DA93	Shared	57A	Rents			
		DA93	Shared	599	Miscellaneous			
		DA93	Shared	59K	Miscellaneous			
		DA93	Shared	685	Benefits			
		DA93	Shared	688	Miscellaneous			
		DA93	Shared	68P	Benefits			
					Total Shared			
		DC02	Direct	27B	Freight			
		DC02	Direct	34A	Labor			
		DC02	Direct	52A	Miscellaneous			
		DC02	Direct	69A	Labor			
		DC02	Direct	69B	Labor			
					Total Direct			
		DC02	Shared	27A	Taxes			
		DC02	Shared	51C	Miscellaneous			
		DC02	Shared	52B	Miscellaneous			
		DC02	Shared	599	Miscellaneous			
		DC02	Shared	59K	Miscellaneous			
					Total Shared			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Toll Costs	Direct Costs	Shared Costs
		DCS1	Direct	27C	Freight			
		DCS1	Direct	31A	Labor			
		DCS1	Direct	42A	Postage			
		DCS1	Direct	42B	Postage			
		DCS1	Direct	52A	Miscellaneous			
		DCS1	Direct	54A	IT/DP			
		DCS1	Direct	69A	Labor			
		DCS1	Direct	69B	Labor			
					Total Direct			
		DCS1	Shared	27A	Taxes			
		DCS1	Shared	43A	Miscellaneous			
					Total Shared			
		DCW1	Direct	42A	Postage			
		DCW1	Direct	42B	Postage			
		DCW1	Direct	69A	Labor			
		DCW1	Direct	69B	Labor			
					Total Direct			
		DCW1	Shared	27A	Taxes			
		DCW1	Shared	59K	Miscellaneous			
					Total Shared			
		DS64	Direct	113	Labor			
		DS64	Direct	11A	Labor			
		DS64	Direct	11B	Labor			
		DS64	Direct	11D	Labor			
		DS64	Direct	149	Labor			
		DS64	Direct	191	Labor			
		DS64	Direct	19A	Labor			
		DS64	Direct	19B	Labor			
		DS64	Direct	21A	Material			
		DS64	Direct	272	Freight			
		DS64	Direct	27B	Freight			
		DS64	Direct	30D	Labor			
		DS64	Direct	34A	Labor			
		DS64	Direct	34C	Labor			
		DS64	Direct	42A	Postage			
		DS64	Direct	52A	Miscellaneous			
		DS64	Direct	54A	IT/DP			
		DS64	Direct	54D	IT/DP			
		DS64	Direct	691	Labor			
		DS64	Direct	69A	Labor			
		DS64	Direct	69B	Labor			
					Total Direct			
		DS64	Shared	11C	Benefits			
		DS64	Shared	13A	Benefits			
		DS64	Shared	13C	Benefits			
		DS64	Shared	159	Miscellaneous			
		DS64	Shared	27A	Taxes			
		DS64	Shared	40A	Miscellaneous			
		DS64	Shared	40C	Miscellaneous			
		DS64	Shared	40H	Miscellaneous			
		DS64	Shared	40M	Miscellaneous			
		DS64	Shared	40S	Miscellaneous			
		DS64	Shared	40T	Miscellaneous			
		DS64	Shared	41A	Overhead			
		DS64	Shared	41K	Overhead			
		DS64	Shared	43A	Miscellaneous			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Toll Costs	Direct Costs	Shared Costs
		DS64	Shared	51A	Miscellaneous			
		DS64	Shared	57A	Rents			
		DS64	Shared	59A	Benefits			
		DS64	Shared	59K	Miscellaneous			
		DS64	Shared	65A	Miscellaneous			
		DS64	Shared	65B	Miscellaneous			
		DS64	Shared	681	Benefits			
		DS64	Shared	685	Benefits			
		DS64	Shared	688	Miscellaneous			
		DS64	Shared	68A	Benefits			
		DS64	Shared	68B	Benefits			
		DS64	Shared	68P	Benefits			
					Total Shared			
		DS74	Direct	113	Labor			
		DS74	Direct	11A	Labor			
		DS74	Direct	11B	Labor			
		DS74	Direct	11D	Labor			
		DS74	Direct	149	Labor			
		DS74	Direct	191	Labor			
		DS74	Direct	19A	Labor			
		DS74	Direct	19B	Labor			
		DS74	Direct	21A	Material			
		DS74	Direct	272	Freight			
		DS74	Direct	27B	Freight			
		DS74	Direct	31A	Labor			
		DS74	Direct	34A	Labor			
		DS74	Direct	34C	Labor			
		DS74	Direct	52A	Miscellaneous			
		DS74	Direct	691	Labor			
		DS74	Direct	69A	Labor			
		DS74	Direct	69B	Labor			
					Total Direct			
		DS74	Shared	11C	Benefits			
		DS74	Shared	13A	Benefits			
		DS74	Shared	13B	Benefits			
		DS74	Shared	13C	Benefits			
		DS74	Shared	159	Miscellaneous			
		DS74	Shared	27A	Taxes			
		DS74	Shared	40A	Miscellaneous			
		DS74	Shared	40B	Miscellaneous			
		DS74	Shared	40C	Miscellaneous			
		DS74	Shared	40D	Miscellaneous			
		DS74	Shared	40M	Miscellaneous			
		DS74	Shared	40T	Miscellaneous			
		DS74	Shared	41A	Overhead			
		DS74	Shared	41E	Overhead			
		DS74	Shared	41K	Overhead			
		DS74	Shared	43A	Miscellaneous			
		DS74	Shared	52B	Miscellaneous			
		DS74	Shared	55E	Utilities			
		DS74	Shared	57A	Rents			
		DS74	Shared	599	Miscellaneous			
		DS74	Shared	59K	Miscellaneous			
		DS74	Shared	65A	Miscellaneous			
		DS74	Shared	65B	Miscellaneous			
		DS74	Shared	681	Benefits			
		DS74	Shared	685	Benefits			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Toll Costs	Direct Costs	Shared Costs
		DS74	Shared	688	Miscellaneous			
		DS74	Shared	68A	Benefits			
		DS74	Shared	68B	Benefits			
		DS74	Shared	68P	Benefits			
					Total Shared			
		DS93	Direct	113	Labor			
		DS93	Direct	149	Labor			
		DS93	Direct	19A	Labor			
		DS93	Direct	19B	Labor			
		DS93	Direct	34A	Labor			
		DS93	Direct	52A	Miscellaneous			
		DS93	Direct	69A	Labor			
		DS93	Direct	69B	Labor			
					Total Direct			
		DS93	Shared	159	Miscellaneous			
		DS93	Shared	27A	Taxes			
		DS93	Shared	40A	Miscellaneous			
		DS93	Shared	40C	Miscellaneous			
		DS93	Shared	41A	Overhead			
		DS93	Shared	41G	Overhead			
		DS93	Shared	41K	Overhead			
		DS93	Shared	55E	Utilities			
		DS93	Shared	599	Miscellaneous			
		DS93	Shared	685	Benefits			
		DS93	Shared	688	Miscellaneous			
		DS93	Shared	68A	Benefits			
		DS93	Shared	68B	Benefits			
		DS93	Shared	68P	Benefits			
					Total Shared			
					Total 6623			
6721		DC02	Shared	599	Miscellaneous			
					Total Shared			
		DCS1	Direct	42A	Postage			
					Total Direct			
					Total 6721			
6723		DA93	Shared	40G	Miscellaneous			
		DA93	Shared	40T	Miscellaneous			
					Total Shared			
		DCS1	Direct	42A	Postage			
					Total Direct			
		DCW1	Direct	191	Labor			
		DCW1	Direct	19A	Labor			
		DCW1	Direct	19B	Labor			
		DCW1	Direct	21A	Material			
		DCW1	Direct	272	Freight			
		DCW1	Direct	691	Labor			
		DCW1	Direct	69A	Labor			
		DCW1	Direct	69B	Labor			
					Total Direct			
		DCW1	Shared	27A	Taxes			
		DCW1	Shared	59K	Miscellaneous			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Toll Costs	Direct Costs	Shared Costs
Total Shared								
		DS64	Direct	211	Material			
		DS64	Direct	691	Labor			
		DS64	Direct	69A	Labor			
		DS64	Direct	69B	Labor			
Total Direct								
		DS64	Shared	27A	Taxes			
		DS64	Shared	40A	Miscellaneous			
		DS64	Shared	40C	Miscellaneous			
		DS64	Shared	40D	Miscellaneous			
		DS64	Shared	40H	Miscellaneous			
		DS64	Shared	40J	Miscellaneous			
		DS64	Shared	40K	Miscellaneous			
		DS64	Shared	40T	Miscellaneous			
Total Shared								
		DS74	Direct	211	Material			
		DS74	Direct	69A	Labor			
		DS74	Direct	69B	Labor			
Total Direct								
		DS74	Shared	27A	Taxes			
		DS74	Shared	59K	Miscellaneous			
Total Shared								
		DS93	Direct	69A	Labor			
		DS93	Direct	69B	Labor			
Total Direct								
		DS93	Shared	40T	Miscellaneous			
Total Shared								
Total 6723								
6724		DS64	Direct	113	Labor			
		DS64	Direct	149	Labor			
		DS64	Direct	19A	Labor			
		DS64	Direct	19B	Labor			
Total Direct								
		DS64	Shared	685	Benefits			
		DS64	Shared	688	Miscellaneous			
		DS64	Shared	68A	Benefits			
		DS64	Shared	68B	Benefits			
		DS64	Shared	68P	Benefits			
Total Shared								
		DS93	Direct	54C	IT/DP			
		DS93	Direct	69A	Labor			
		DS93	Direct	69B	Labor			
Total Direct								
		DS93	Shared	23B	Software			
		DS93	Shared	27A	Taxes			
Total Shared								
Total 6724								
6728		DA93	Direct	113	Labor			
		DA93	Direct	11A	Labor			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Toll Costs	Direct Costs	Shared Costs
		DA93	Direct	11B	Labor			
		DA93	Direct	11D	Labor			
		DA93	Direct	149	Labor			
		DA93	Direct	272	Freight			
		DA93	Direct	34C	Labor			
		DA93	Direct	42A	Postage			
		DA93	Direct	52A	Miscellaneous			
					Total Direct			
		DA93	Shared	11C	Benefits			
		DA93	Shared	13A	Benefits			
		DA93	Shared	13B	Benefits			
		DA93	Shared	13C	Benefits			
		DA93	Shared	159	Miscellaneous			
		DA93	Shared	27A	Taxes			
		DA93	Shared	43A	Miscellaneous			
		DA93	Shared	685	Benefits			
		DA93	Shared	688	Miscellaneous			
		DA93	Shared	68P	Benefits			
					Total Shared			
		DC02	Direct	191	Labor			
		DC02	Direct	211	Material			
		DC02	Direct	272	Freight			
		DC02	Direct	691	Labor			
					Total Direct			
		DC02	Shared	271	Taxes			
		DC02	Shared	681	Benefits			
					Total Shared			
		DCS1	Direct	42A	Postage			
					Total Direct			
		DCW1	Direct	42A	Postage			
					Total Direct			
		DS64	Direct	34A	Labor			
		DS64	Direct	52A	Miscellaneous			
		DS64	Direct	69A	Labor			
		DS64	Direct	69B	Labor			
					Total Direct			
		DS64	Shared	27A	Taxes			
		DS64	Shared	41A	Overhead			
		DS64	Shared	41G	Overhead			
		DS64	Shared	41K	Overhead			
					Total Shared			
		DS74	Direct	19A	Labor			
		DS74	Direct	19B	Labor			
		DS74	Direct	272	Freight			
		DS74	Direct	34A	Labor			
		DS74	Direct	34C	Labor			
		DS74	Direct	42A	Postage			
		DS74	Direct	52A	Miscellaneous			
		DS74	Direct	69A	Labor			
		DS74	Direct	69B	Labor			
		DS74	Direct	69F	Labor			
		DS74	Direct	69G	Labor			
					Total Direct			

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Activity	Account Number	Budget Center	Direct/Shared	Cost Element Code	Group	Toll Costs	Direct Costs	Shared Costs
		DS74	Shared	13A	Benefits			
		DS74	Shared	13B	Benefits			
		DS74	Shared	13C	Benefits			
		DS74	Shared	27A	Taxes			
		DS74	Shared	41A	Overhead			
		DS74	Shared	41K	Overhead			
		DS74	Shared	599	Miscellaneous			
		DS74	Shared	685	Benefits			
		DS74	Shared	688	Miscellaneous			
		DS74	Shared	68A	Benefits			
		DS74	Shared	68B	Benefits			
		DS74	Shared	68P	Benefits			
					Total Shared			
		DS93	Direct	19A	Labor			
		DS93	Direct	19B	Labor			
		DS93	Direct	52A	Miscellaneous			
		DS93	Direct	69A	Labor			
		DS93	Direct	69B	Labor			
					Total Direct			
		DS93	Shared	13A	Benefits			
		DS93	Shared	27A	Taxes			
		DS93	Shared	685	Benefits			
		DS93	Shared	688	Miscellaneous			
		DS93	Shared	68A	Benefits			
		DS93	Shared	68B	Benefits			
		DS93	Shared	68P	Benefits			
					Total Shared			
					Total 6728			
					Total Bill Distribution			
Bill Generation	6124	UMS	Direct	000	IT/DP			
					Total Direct			
					Total 6124			
	6724	UMS	Direct	000	IT/DP			
					Total Direct			
					Total 6724			
					Total Bill Generation			
Bill Inquiry	6112	P513	Direct	193	Transportation			
		P513	Direct	653	Transportation			
		P513	Direct	683	Transportation			
		P513	Direct	693	Transportation			
					Total Direct			
					Total 6112			
	6116	P513	Direct	192	Labor			
		P513	Direct	692	Labor			
					Total Direct			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Toll Costs	Direct Costs	Shared Costs
		P513	Shared	652	Miscellaneous			
		P513	Shared	682	Benefits			
					Total Shared			
					Total 6116			
6121		P511	Direct	191	Labor			
		P511	Direct	211	Material			
		P511	Direct	21A	Material			
		P511	Direct	272	Freight			
		P511	Direct	691	Labor			
					Total Direct			
		P511	Shared	271	Taxes			
		P511	Shared	27A	Taxes			
		P511	Shared	651	Miscellaneous			
		P511	Shared	681	Benefits			
					Total Shared			
		P512	Direct	191	Labor			
		P512	Direct	211	Material			
		P512	Direct	272	Freight			
		P512	Direct	691	Labor			
					Total Direct			
		P512	Shared	271	Taxes			
		P512	Shared	681	Benefits			
					Total Shared			
		P517	Shared	27A	Taxes			
		P517	Shared	57A	Rents			
					Total Shared			
		P518	Direct	191	Labor			
		P518	Direct	211	Material			
		P518	Direct	272	Freight			
		P518	Direct	691	Labor			
					Total Direct			
		P518	Shared	271	Taxes			
		P518	Shared	681	Benefits			
					Total Shared			
		P51B	Direct	34A	Labor			
					Total Direct			
		P613	Direct	34A	Labor			
					Total Direct			
		P613	Shared	27A	Taxes			
					Total Shared			
		P623	Direct	211	Material			
					Total Direct			
		P643	Direct	191	Labor			
		P643	Direct	211	Material			
		P643	Direct	272	Freight			
		P643	Direct	691	Labor			
					Total Direct			
		P643	Shared	271	Taxes			
					Total Shared			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Toll Costs	Direct Costs	Shared Costs
		P653	Shared	27A	Taxes			
		P653	Shared	57A	Rents			
					Total Shared			
					Total 6121			
6122		P511	Direct	34D	Labor			
					Total Direct			
		P511	Shared	27A	Taxes			
					Total Shared			
		P512	Direct	34D	Labor			
					Total Direct			
		P512	Shared	27A	Taxes			
					Total Shared			
		P513	Direct	191	Labor			
		P513	Direct	21A	Material			
		P513	Direct	272	Freight			
		P513	Direct	34D	Labor			
		P513	Direct	691	Labor			
					Total Direct			
		P513	Shared	27A	Taxes			
		P513	Shared	599	Miscellaneous			
		P513	Shared	651	Miscellaneous			
		P513	Shared	681	Benefits			
					Total Shared			
		P514	Direct	191	Labor			
		P514	Direct	21A	Material			
		P514	Direct	272	Freight			
		P514	Direct	34D	Labor			
		P514	Direct	691	Labor			
					Total Direct			
		P514	Shared	27A	Taxes			
		P514	Shared	599	Miscellaneous			
		P514	Shared	651	Miscellaneous			
		P514	Shared	681	Benefits			
					Total Shared			
		P517	Direct	34D	Labor			
					Total Direct			
		P517	Shared	27A	Taxes			
					Total Shared			
		P518	Direct	34D	Labor			
					Total Direct			
		P518	Shared	27A	Taxes			
					Total Shared			
		P51B	Direct	34D	Labor			
					Total Direct			
		P51B	Shared	27A	Taxes			
					Total Shared			
		P51D	Direct	191	Labor			
		P51D	Direct	21A	Material			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Toll Costs	Direct Costs	Shared Costs
		P51D	Direct	272	Freight			
		P51D	Direct	34D	Labor			
		P51D	Direct	691	Labor			
					Total Direct			
		P51D	Shared	27A	Taxes			
		P51D	Shared	681	Benefits			
					Total Shared			
		P530	Direct	34D	Labor			
		P530	Direct	69A	Labor			
		P530	Direct	69B	Labor			
					Total Direct			
		P530	Shared	27A	Taxes			
					Total Shared			
		P613	Direct	34D	Labor			
					Total Direct			
		P613	Shared	27A	Taxes			
					Total Shared			
		P623	Direct	34D	Labor			
					Total Direct			
		P623	Shared	27A	Taxes			
					Total Shared			
		P633	Direct	34D	Labor			
					Total Direct			
		P633	Shared	27A	Taxes			
					Total Shared			
		P643	Direct	34D	Labor			
					Total Direct			
		P643	Shared	27A	Taxes			
					Total Shared			
		P653	Direct	34D	Labor			
					Total Direct			
		P653	Shared	27A	Taxes			
					Total Shared			
		P79Y	Direct	191	Labor			
		P79Y	Direct	21A	Material			
		P79Y	Direct	272	Freight			
		P79Y	Direct	30A	Labor			
		P79Y	Direct	34D	Labor			
		P79Y	Direct	691	Labor			
					Total Direct			
		P79Y	Shared	27A	Taxes			
		P79Y	Shared	651	Miscellaneous			
		P79Y	Shared	681	Benefits			
					Total Shared			
					Total 6122			
6123		P511	Direct	21A	Material			
		P511	Direct	272	Freight			
		P511	Direct	691	Labor			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Toll Costs	Direct Costs	Shared Costs
					Total Direct			
	P511		Shared	27A	Taxes			
	P511		Shared	41E	Overhead			
	P511		Shared	651	Miscellaneous			
					Total Shared			
	P512		Direct	191	Labor			
	P512		Direct	21A	Material			
	P512		Direct	272	Freight			
	P512		Direct	34A	Labor			
	P512		Direct	34C	Labor			
	P512		Direct	691	Labor			
					Total Direct			
	P512		Shared	27A	Taxes			
	P512		Shared	41E	Overhead			
	P512		Shared	57B	Miscellaneous			
	P512		Shared	651	Miscellaneous			
	P512		Shared	681	Benefits			
					Total Shared			
	P513		Direct	101	Labor			
	P513		Direct	102	Labor			
	P513		Direct	191	Labor			
	P513		Direct	192	Labor			
	P513		Direct	193	Transportation			
	P513		Direct	213	Material			
	P513		Direct	21A	Material			
	P513		Direct	272	Freight			
	P513		Direct	34A	Labor			
	P513		Direct	34C	Labor			
	P513		Direct	653	Transportation			
	P513		Direct	683	Transportation			
	P513		Direct	691	Labor			
	P513		Direct	692	Labor			
	P513		Direct	693	Transportation			
					Total Direct			
	P513		Shared	122	Overhead			
	P513		Shared	123	Overhead			
	P513		Shared	271	Taxes			
	P513		Shared	27A	Taxes			
	P513		Shared	40U	Miscellaneous			
	P513		Shared	57A	Rents			
	P513		Shared	57B	Miscellaneous			
	P513		Shared	651	Miscellaneous			
	P513		Shared	652	Miscellaneous			
	P513		Shared	662	Overhead			
	P513		Shared	681	Benefits			
	P513		Shared	682	Benefits			
	P513		Shared	685	Benefits			
	P513		Shared	686	Miscellaneous			
	P513		Shared	68P	Benefits			
					Total Shared			
	P514		Direct	191	Labor			
	P514		Direct	21A	Material			
	P514		Direct	272	Freight			
	P514		Direct	52A	Miscellaneous			
	P514		Direct	691	Labor			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Toll Costs	Direct Costs	Shared Costs
					Total Direct			
	P514		Shared	27A	Taxes			
	P514		Shared	41E	Overhead			
	P514		Shared	651	Miscellaneous			
	P514		Shared	681	Benefits			
	P514		Shared	73A	Transfers			
					Total Shared			
	P517		Direct	191	Labor			
	P517		Direct	21A	Material			
	P517		Direct	272	Freight			
	P517		Direct	691	Labor			
					Total Direct			
	P517		Shared	27A	Taxes			
	P517		Shared	41E	Overhead			
	P517		Shared	57A	Rents			
	P517		Shared	681	Benefits			
					Total Shared			
	P518		Direct	191	Labor			
	P518		Direct	21A	Material			
	P518		Direct	272	Freight			
	P518		Direct	691	Labor			
					Total Direct			
	P518		Shared	27A	Taxes			
	P518		Shared	41E	Overhead			
	P518		Shared	681	Benefits			
	P518		Shared	73A	Transfers			
					Total Shared			
	P51B		Direct	191	Labor			
	P51B		Direct	211	Material			
	P51B		Direct	21A	Material			
	P51B		Direct	272	Freight			
	P51B		Direct	34C	Labor			
	P51B		Direct	42A	Postage			
	P51B		Direct	691	Labor			
					Total Direct			
	P51B		Shared	271	Taxes			
	P51B		Shared	27A	Taxes			
	P51B		Shared	41E	Overhead			
	P51B		Shared	651	Miscellaneous			
	P51B		Shared	681	Benefits			
					Total Shared			
	P51D		Direct	191	Labor			
	P51D		Direct	201	Material			
	P51D		Direct	211	Material			
	P51D		Direct	21A	Material			
	P51D		Direct	272	Freight			
	P51D		Direct	30D	Labor			
	P51D		Direct	34C	Labor			
	P51D		Direct	42A	Postage			
	P51D		Direct	691	Labor			
					Total Direct			
	P51D		Shared	27A	Taxes			
	P51D		Shared	41E	Overhead			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Toll Costs	Direct Costs	Shared Costs
		P51D	Shared	651	Miscellaneous			
		P51D	Shared	681	Benefits			
					Total Shared			
		P530	Direct	191	Labor			
		P530	Direct	19A	Labor			
		P530	Direct	19B	Labor			
		P530	Direct	21A	Material			
		P530	Direct	272	Freight			
		P530	Direct	34C	Labor			
		P530	Direct	691	Labor			
		P530	Direct	69A	Labor			
		P530	Direct	69B	Labor			
					Total Direct			
		P530	Shared	27A	Taxes			
		P530	Shared	40C	Miscellaneous			
		P530	Shared	41E	Overhead			
		P530	Shared	651	Miscellaneous			
		P530	Shared	65A	Miscellaneous			
		P530	Shared	65B	Miscellaneous			
		P530	Shared	681	Benefits			
		P530	Shared	68A	Benefits			
		P530	Shared	68B	Benefits			
					Total Shared			
		P613	Direct	191	Labor			
		P613	Direct	201	Material			
		P613	Direct	21A	Material			
		P613	Direct	272	Freight			
		P613	Direct	34A	Labor			
		P613	Direct	691	Labor			
					Total Direct			
		P613	Shared	27A	Taxes			
		P613	Shared	57A	Rents			
		P613	Shared	57B	Miscellaneous			
		P613	Shared	681	Benefits			
					Total Shared			
		P623	Direct	21A	Material			
		P623	Direct	272	Freight			
		P623	Direct	691	Labor			
					Total Direct			
		P623	Shared	27A	Taxes			
		P623	Shared	41E	Overhead			
		P623	Shared	57B	Miscellaneous			
					Total Shared			
		P633	Direct	191	Labor			
		P633	Direct	21A	Material			
		P633	Direct	272	Freight			
		P633	Direct	691	Labor			
					Total Direct			
		P633	Shared	27A	Taxes			
		P633	Shared	41E	Overhead			
		P633	Shared	681	Benefits			
					Total Shared			
		P643	Direct	191	Labor			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Toll Costs	Direct Costs	Shared Costs
		P643	Direct	21A	Material			
		P643	Direct	272	Freight			
		P643	Direct	34A	Labor			
		P643	Direct	34C	Labor			
		P643	Direct	691	Labor			
					Total Direct			
		P643	Shared	27A	Taxes			
		P643	Shared	41E	Overhead			
		P643	Shared	57A	Rents			
					Total Shared			
		P653	Direct	101	Labor			
		P653	Direct	102	Labor			
		P653	Direct	191	Labor			
		P653	Direct	192	Labor			
		P653	Direct	193	Transportation			
		P653	Direct	213	Material			
		P653	Direct	21A	Material			
		P653	Direct	272	Freight			
		P653	Direct	34A	Labor			
		P653	Direct	34C	Labor			
		P653	Direct	691	Labor			
		P653	Direct	692	Labor			
		P653	Direct	693	Transportation			
					Total Direct			
		P653	Shared	122	Overhead			
		P653	Shared	123	Overhead			
		P653	Shared	27A	Taxes			
		P653	Shared	57A	Rents			
		P653	Shared	57B	Miscellaneous			
		P653	Shared	662	Overhead			
		P653	Shared	681	Benefits			
		P653	Shared	685	Benefits			
		P653	Shared	688	Miscellaneous			
		P653	Shared	68P	Benefits			
					Total Shared			
		P79Y	Direct	272	Freight			
		P79Y	Direct	34C	Labor			
		P79Y	Direct	42A	Postage			
					Total Direct			
		P79Y	Shared	27A	Taxes			
		P79Y	Shared	41E	Overhead			
					Total Shared			
					Total 6123			
6124		P511	Direct	21A	Material			
		P511	Direct	272	Freight			
		P511	Direct	54D	IT/DP			
		P511	Direct	691	Labor			
					Total Direct			
		P511	Shared	27A	Taxes			
		P511	Shared	651	Miscellaneous			
					Total Shared			
		P512	Direct	191	Labor			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Toll Costs	Direct Costs	Shared Costs
		P512	Direct	19A	Labor			
		P512	Direct	19B	Labor			
		P512	Direct	21A	Material			
		P512	Direct	272	Freight			
		P512	Direct	34C	Labor			
		P512	Direct	54D	IT/DP			
		P512	Direct	691	Labor			
		P512	Direct	69A	Labor			
		P512	Direct	69B	Labor			
					Total Direct			
		P512	Shared	27A	Taxes			
		P512	Shared	681	Benefits			
		P512	Shared	68A	Benefits			
		P512	Shared	68B	Benefits			
					Total Shared			
		P513	Direct	101	Labor			
		P513	Direct	191	Labor			
		P513	Direct	192	Labor			
		P513	Direct	193	Transportation			
		P513	Direct	19A	Labor			
		P513	Direct	19B	Labor			
		P513	Direct	21A	Material			
		P513	Direct	272	Freight			
		P513	Direct	34C	Labor			
		P513	Direct	54D	IT/DP			
		P513	Direct	653	Transportation			
		P513	Direct	683	Transportation			
		P513	Direct	691	Labor			
		P513	Direct	692	Labor			
		P513	Direct	693	Transportation			
		P513	Direct	69A	Labor			
		P513	Direct	69B	Labor			
					Total Direct			
		P513	Shared	122	Overhead			
		P513	Shared	123	Overhead			
		P513	Shared	27A	Taxes			
		P513	Shared	651	Miscellaneous			
		P513	Shared	652	Miscellaneous			
		P513	Shared	65A	Miscellaneous			
		P513	Shared	65B	Miscellaneous			
		P513	Shared	662	Overhead			
		P513	Shared	681	Benefits			
		P513	Shared	682	Benefits			
		P513	Shared	685	Benefits			
		P513	Shared	688	Miscellaneous			
		P513	Shared	68A	Benefits			
		P513	Shared	68B	Benefits			
		P513	Shared	68P	Benefits			
					Total Shared			
		P514	Direct	191	Labor			
		P514	Direct	19F	Labor			
		P514	Direct	19G	Labor			
		P514	Direct	21A	Material			
		P514	Direct	272	Freight			
		P514	Direct	54D	IT/DP			
		P514	Direct	691	Labor			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Toll Costs	Direct Costs	Shared Costs
		P514	Direct	69F	Labor			
		P514	Direct	69G	Labor			
					Total Direct			
		P514	Shared	27A	Taxes			
		P514	Shared	651	Miscellaneous			
		P514	Shared	65F	Miscellaneous			
		P514	Shared	65G	Miscellaneous			
		P514	Shared	681	Benefits			
		P514	Shared	68F	Benefits			
		P514	Shared	68G	Benefits			
					Total Shared			
		P517	Direct	191	Labor			
		P517	Direct	19F	Labor			
		P517	Direct	19G	Labor			
		P517	Direct	21A	Material			
		P517	Direct	272	Freight			
		P517	Direct	34C	Labor			
		P517	Direct	52A	Miscellaneous			
		P517	Direct	54D	IT/DP			
		P517	Direct	691	Labor			
		P517	Direct	69F	Labor			
		P517	Direct	69G	Labor			
					Total Direct			
		P517	Shared	27A	Taxes			
		P517	Shared	651	Miscellaneous			
		P517	Shared	65F	Miscellaneous			
		P517	Shared	65G	Miscellaneous			
		P517	Shared	681	Benefits			
		P517	Shared	68F	Benefits			
		P517	Shared	68G	Benefits			
					Total Shared			
		P518	Direct	191	Labor			
		P518	Direct	21A	Material			
		P518	Direct	272	Freight			
		P518	Direct	54D	IT/DP			
		P518	Direct	691	Labor			
					Total Direct			
		P518	Shared	27A	Taxes			
		P518	Shared	681	Benefits			
					Total Shared			
		P51B	Direct	191	Labor			
		P51B	Direct	21A	Material			
		P51B	Direct	272	Freight			
		P51B	Direct	54D	IT/DP			
		P51B	Direct	691	Labor			
					Total Direct			
		P51B	Shared	27A	Taxes			
		P51B	Shared	681	Benefits			
					Total Shared			
		P51D	Direct	191	Labor			
		P51D	Direct	21A	Material			
		P51D	Direct	272	Freight			
		P51D	Direct	34C	Labor			
		P51D	Direct	54D	IT/DP			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Toll Costs	Direct Costs	Shared Costs
		P51D	Direct	691	Labor			
					Total Direct			
		P51D	Shared	27A	Taxes			
		P51D	Shared	651	Miscellaneous			
		P51D	Shared	681	Benefits			
					Total Shared			
		P530	Direct	191	Labor			
		P530	Direct	19A	Labor			
		P530	Direct	19B	Labor			
		P530	Direct	20A	Material			
		P530	Direct	21A	Material			
		P530	Direct	272	Freight			
		P530	Direct	54D	IT/DP			
		P530	Direct	691	Labor			
		P530	Direct	69A	Labor			
		P530	Direct	69B	Labor			
					Total Direct			
		P530	Shared	27A	Taxes			
		P530	Shared	651	Miscellaneous			
		P530	Shared	65A	Miscellaneous			
		P530	Shared	65B	Miscellaneous			
		P530	Shared	681	Benefits			
		P530	Shared	68A	Benefits			
		P530	Shared	68B	Benefits			
					Total Shared			
		P613	Direct	191	Labor			
		P613	Direct	19A	Labor			
		P613	Direct	19B	Labor			
		P613	Direct	21A	Material			
		P613	Direct	272	Freight			
		P613	Direct	691	Labor			
		P613	Direct	69A	Labor			
		P613	Direct	69B	Labor			
					Total Direct			
		P613	Shared	27A	Taxes			
		P613	Shared	681	Benefits			
		P613	Shared	68A	Benefits			
		P613	Shared	68B	Benefits			
					Total Shared			
		P633	Direct	191	Labor			
		P633	Direct	19A	Labor			
		P633	Direct	19B	Labor			
		P633	Direct	21A	Material			
		P633	Direct	272	Freight			
		P633	Direct	691	Labor			
		P633	Direct	69A	Labor			
		P633	Direct	69B	Labor			
					Total Direct			
		P633	Shared	27A	Taxes			
		P633	Shared	681	Benefits			
		P633	Shared	68A	Benefits			
		P633	Shared	68B	Benefits			
					Total Shared			
		P643	Direct	191	Labor			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Toll Costs	Direct Costs	Shared Costs
		P643	Direct	19A	Labor			
		P643	Direct	19B	Labor			
		P643	Direct	21A	Material			
		P643	Direct	272	Freight			
		P643	Direct	54D	IT/DP			
		P643	Direct	691	Labor			
		P643	Direct	69A	Labor			
		P643	Direct	69B	Labor			
					Total Direct			
		P643	Shared	27A	Taxes			
		P643	Shared	681	Benefits			
		P643	Shared	68A	Benefits			
		P643	Shared	68B	Benefits			
					Total Shared			
		P653	Direct	101	Labor			
		P653	Direct	272	Freight			
		P653	Direct	34C	Labor			
		P653	Direct	692	Labor			
		P653	Direct	693	Transportation			
		P653	Direct	69A	Labor			
		P653	Direct	69B	Labor			
					Total Direct			
		P653	Shared	122	Overhead			
		P653	Shared	123	Overhead			
		P653	Shared	27A	Taxes			
		P653	Shared	662	Overhead			
		P653	Shared	685	Benefits			
		P653	Shared	68P	Benefits			
					Total Shared			
		P79Y	Direct	191	Labor			
		P79Y	Direct	21A	Material			
		P79Y	Direct	272	Freight			
		P79Y	Direct	54D	IT/DP			
		P79Y	Direct	691	Labor			
					Total Direct			
		P79Y	Shared	27A	Taxes			
		P79Y	Shared	681	Benefits			
					Total Shared			
					Total 6124			
6212		P518	Direct	101	Labor			
		P518	Direct	191	Labor			
		P518	Direct	192	Labor			
		P518	Direct	193	Transportation			
		P518	Direct	213	Material			
		P518	Direct	272	Freight			
		P518	Direct	691	Labor			
		P518	Direct	692	Labor			
		P518	Direct	693	Transportation			
					Total Direct			
		P518	Shared	122	Overhead			
		P518	Shared	123	Overhead			
		P518	Shared	271	Taxes			
		P518	Shared	662	Overhead			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Toll Costs	Direct Costs	Shared Costs
		P518	Shared	681	Benefits			
		P518	Shared	682	Benefits			
		P518	Shared	685	Benefits			
		P518	Shared	688	Miscellaneous			
		P518	Shared	68P	Benefits			
					Total Shared			
		P530	Direct	52A	Miscellaneous			
					Total Direct			
					Total 6212			
6535		P51B	Shared	124	Overhead			
		P51B	Shared	125	Overhead			
		P51B	Shared	126	Overhead			
		P51B	Shared	664	Overhead			
		P51B	Shared	685	Benefits			
		P51B	Shared	68P	Benefits			
					Total Shared			
					Total 6535			
6622		P51B	Direct	11A	Labor			
		P51B	Direct	149	Labor			
					Total Direct			
		P51B	Shared	11C	Benefits			
		P51B	Shared	685	Benefits			
		P51B	Shared	68P	Benefits			
					Total Shared			
					Total 6622			
6623		P511	Direct	113	Labor			
		P511	Direct	11A	Labor			
		P511	Direct	11B	Labor			
		P511	Direct	11D	Labor			
		P511	Direct	149	Labor			
		P511	Direct	14C	Labor			
		P511	Direct	499	Labor			
		P511	Direct	52A	Miscellaneous			
					Total Direct			
		P511	Shared	11C	Benefits			
		P511	Shared	159	Miscellaneous			
		P511	Shared	27A	Taxes			
		P511	Shared	40A	Miscellaneous			
		P511	Shared	40D	Miscellaneous			
		P511	Shared	41E	Overhead			
		P511	Shared	43A	Miscellaneous			
		P511	Shared	50A	Overhead			
		P511	Shared	599	Miscellaneous			
		P511	Shared	59K	Miscellaneous			
		P511	Shared	685	Benefits			
		P511	Shared	688	Miscellaneous			
		P511	Shared	68P	Benefits			
					Total Shared			
		P512	Direct	113	Labor			
		P512	Direct	11A	Labor			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Toll Costs	Direct Costs	Shared Costs
	P512		Direct	11B	Labor			
	P512		Direct	11D	Labor			
	P512		Direct	149	Labor			
	P512		Direct	14C	Labor			
	P512		Direct	19A	Labor			
	P512		Direct	19B	Labor			
	P512		Direct	42A	Postage			
	P512		Direct	52A	Miscellaneous			
	P512		Direct	69A	Labor			
	P512		Direct	69B	Labor			
					Total Direct			
	P512		Shared	11C	Benefits			
	P512		Shared	159	Miscellaneous			
	P512		Shared	27A	Taxes			
	P512		Shared	40M	Miscellaneous			
	P512		Shared	43A	Miscellaneous			
	P512		Shared	599	Miscellaneous			
	P512		Shared	685	Benefits			
	P512		Shared	688	Miscellaneous			
	P512		Shared	68A	Benefits			
	P512		Shared	68B	Benefits			
	P512		Shared	68P	Benefits			
					Total Shared			
	P513		Direct	113	Labor			
	P513		Direct	11A	Labor			
	P513		Direct	11B	Labor			
	P513		Direct	11D	Labor			
	P513		Direct	149	Labor			
	P513		Direct	14C	Labor			
	P513		Direct	19A	Labor			
	P513		Direct	19B	Labor			
	P513		Direct	30A	Labor			
	P513		Direct	34A	Labor			
	P513		Direct	52A	Miscellaneous			
	P513		Direct	69A	Labor			
	P513		Direct	69B	Labor			
					Total Direct			
	P513		Shared	11C	Benefits			
	P513		Shared	159	Miscellaneous			
	P513		Shared	27A	Taxes			
	P513		Shared	40M	Miscellaneous			
	P513		Shared	41A	Overhead			
	P513		Shared	41C	Overhead			
	P513		Shared	41D	Overhead			
	P513		Shared	41F	Overhead			
	P513		Shared	41G	Overhead			
	P513		Shared	41K	Overhead			
	P513		Shared	43A	Miscellaneous			
	P513		Shared	57A	Rents			
	P513		Shared	599	Miscellaneous			
	P513		Shared	85A	Miscellaneous			
	P513		Shared	85B	Miscellaneous			
	P513		Shared	685	Benefits			
	P513		Shared	688	Miscellaneous			
	P513		Shared	68A	Benefits			
	P513		Shared	68B	Benefits			
	P513		Shared	68P	Benefits			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Toll Costs	Direct Costs	Shared Costs
					Total Shared			
	P514		Direct	113	Labor			
	P514		Direct	11A	Labor			
	P514		Direct	11B	Labor			
	P514		Direct	11D	Labor			
	P514		Direct	149	Labor			
	P514		Direct	14C	Labor			
	P514		Direct	19F	Labor			
	P514		Direct	19G	Labor			
	P514		Direct	52A	Miscellaneous			
	P514		Direct	69F	Labor			
	P514		Direct	69G	Labor			
					Total Direct			
	P514		Shared	11C	Benefits			
	P514		Shared	27A	Taxes			
	P514		Shared	40B	Miscellaneous			
	P514		Shared	599	Miscellaneous			
	P514		Shared	685	Benefits			
	P514		Shared	688	Miscellaneous			
	P514		Shared	68F	Benefits			
	P514		Shared	68G	Benefits			
	P514		Shared	68P	Benefits			
					Total Shared			
	P517		Direct	113	Labor			
	P517		Direct	11A	Labor			
	P517		Direct	11B	Labor			
	P517		Direct	11D	Labor			
	P517		Direct	149	Labor			
	P517		Direct	14C	Labor			
	P517		Direct	19F	Labor			
	P517		Direct	19G	Labor			
	P517		Direct	34A	Labor			
	P517		Direct	69F	Labor			
	P517		Direct	69G	Labor			
					Total Direct			
	P517		Shared	11C	Benefits			
	P517		Shared	159	Miscellaneous			
	P517		Shared	27A	Taxes			
	P517		Shared	40M	Miscellaneous			
	P517		Shared	41A	Overhead			
	P517		Shared	41C	Overhead			
	P517		Shared	41D	Overhead			
	P517		Shared	41F	Overhead			
	P517		Shared	41G	Overhead			
	P517		Shared	41K	Overhead			
	P517		Shared	685	Benefits			
	P517		Shared	688	Miscellaneous			
	P517		Shared	68F	Benefits			
	P517		Shared	68G	Benefits			
	P517		Shared	68P	Benefits			
					Total Shared			
	P518		Direct	113	Labor			
	P518		Direct	11A	Labor			
	P518		Direct	11B	Labor			
	P518		Direct	11D	Labor			
	P518		Direct	149	Labor			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Toll Costs	Direct Costs	Shared Costs
		P518	Direct	14C	Labor			
		P518	Direct	34A	Labor			
		P518	Direct	499	Labor			
					Total Direct			
		P518	Shared	11C	Benefits			
		P518	Shared	159	Miscellaneous			
		P518	Shared	27A	Taxes			
		P518	Shared	40B	Miscellaneous			
		P518	Shared	41A	Overhead			
		P518	Shared	41D	Overhead			
		P518	Shared	41K	Overhead			
		P518	Shared	685	Benefits			
		P518	Shared	688	Miscellaneous			
		P518	Shared	68P	Benefits			
					Total Shared			
		P51B	Direct	11A	Labor			
		P51B	Direct	11B	Labor			
		P51B	Direct	11D	Labor			
		P51B	Direct	149	Labor			
		P51B	Direct	34A	Labor			
		P51B	Direct	499	Labor			
					Total Direct			
		P51B	Shared	11C	Benefits			
		P51B	Shared	159	Miscellaneous			
		P51B	Shared	27A	Taxes			
		P51B	Shared	40B	Miscellaneous			
		P51B	Shared	40D	Miscellaneous			
		P51B	Shared	41A	Overhead			
		P51B	Shared	41D	Overhead			
		P51B	Shared	41G	Overhead			
		P51B	Shared	41K	Overhead			
		P51B	Shared	685	Benefits			
		P51B	Shared	688	Miscellaneous			
		P51B	Shared	68P	Benefits			
					Total Shared			
		P51D	Direct	113	Labor			
		P51D	Direct	11A	Labor			
		P51D	Direct	11B	Labor			
		P51D	Direct	11D	Labor			
		P51D	Direct	149	Labor			
		P51D	Direct	14C	Labor			
		P51D	Direct	499	Labor			
					Total Direct			
		P51D	Shared	11C	Benefits			
		P51D	Shared	159	Miscellaneous			
		P51D	Shared	27A	Taxes			
		P51D	Shared	40A	Miscellaneous			
		P51D	Shared	40B	Miscellaneous			
		P51D	Shared	40C	Miscellaneous			
		P51D	Shared	40D	Miscellaneous			
		P51D	Shared	41A	Overhead			
		P51D	Shared	41D	Overhead			
		P51D	Shared	41F	Overhead			
		P51D	Shared	41G	Overhead			
		P51D	Shared	41K	Overhead			
		P51D	Shared	43A	Miscellaneous			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Toll Costs	Direct Costs	Shared Costs
		P51D	Shared	59K	Miscellaneous			
		P51D	Shared	685	Benefits			
		P51D	Shared	688	Miscellaneous			
		P51D	Shared	68P	Benefits			
					Total Shared			
		P530	Direct	113	Labor			
		P530	Direct	149	Labor			
		P530	Direct	19A	Labor			
		P530	Direct	19B	Labor			
		P530	Direct	34A	Labor			
		P530	Direct	54C	IT/DP			
		P530	Direct	69A	Labor			
		P530	Direct	69B	Labor			
					Total Direct			
		P530	Shared	159	Miscellaneous			
		P530	Shared	27A	Taxes			
		P530	Shared	40A	Miscellaneous			
		P530	Shared	40C	Miscellaneous			
		P530	Shared	41A	Overhead			
		P530	Shared	41C	Overhead			
		P530	Shared	41F	Overhead			
		P530	Shared	41G	Overhead			
		P530	Shared	41K	Overhead			
		P530	Shared	57A	Rents			
		P530	Shared	599	Miscellaneous			
		P530	Shared	65A	Miscellaneous			
		P530	Shared	65B	Miscellaneous			
		P530	Shared	685	Benefits			
		P530	Shared	688	Miscellaneous			
		P530	Shared	68A	Benefits			
		P530	Shared	68B	Benefits			
		P530	Shared	68P	Benefits			
					Total Shared			
		P613	Direct	113	Labor			
		P613	Direct	11A	Labor			
		P613	Direct	11B	Labor			
		P613	Direct	11D	Labor			
		P613	Direct	149	Labor			
		P613	Direct	14C	Labor			
		P613	Direct	19A	Labor			
		P613	Direct	19B	Labor			
		P613	Direct	34A	Labor			
		P613	Direct	42A	Postage			
		P613	Direct	69A	Labor			
		P613	Direct	69B	Labor			
					Total Direct			
		P613	Shared	11C	Benefits			
		P613	Shared	159	Miscellaneous			
		P613	Shared	27A	Taxes			
		P613	Shared	41A	Overhead			
		P613	Shared	41D	Overhead			
		P613	Shared	41G	Overhead			
		P613	Shared	41K	Overhead			
		P613	Shared	57A	Rents			
		P613	Shared	65A	Miscellaneous			
		P613	Shared	65B	Miscellaneous			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Toll Costs	Direct Costs	Shared Costs
		P613	Shared	685	Benefits			
		P613	Shared	688	Miscellaneous			
		P613	Shared	68A	Benefits			
		P613	Shared	68B	Benefits			
		P613	Shared	68P	Benefits			
					Total Shared			
		P623	Direct	113	Labor			
		P623	Direct	11A	Labor			
		P623	Direct	11B	Labor			
		P623	Direct	11D	Labor			
		P623	Direct	149	Labor			
		P623	Direct	14C	Labor			
		P623	Direct	21A	Material			
		P623	Direct	272	Freight			
		P623	Direct	30A	Labor			
		P623	Direct	42A	Postage			
		P623	Direct	499	Labor			
		P623	Direct	691	Labor			
					Total Direct			
		P623	Shared	11C	Benefits			
		P623	Shared	159	Miscellaneous			
		P623	Shared	27A	Taxes			
		P623	Shared	40A	Miscellaneous			
		P623	Shared	40B	Miscellaneous			
		P623	Shared	40C	Miscellaneous			
		P623	Shared	40D	Miscellaneous			
		P623	Shared	40G	Miscellaneous			
		P623	Shared	40H	Miscellaneous			
		P623	Shared	40M	Miscellaneous			
		P623	Shared	41A	Overhead			
		P623	Shared	41D	Overhead			
		P623	Shared	41F	Overhead			
		P623	Shared	41K	Overhead			
		P623	Shared	59K	Miscellaneous			
		P623	Shared	685	Benefits			
		P623	Shared	688	Miscellaneous			
		P623	Shared	68P	Benefits			
					Total Shared			
		P633	Direct	113	Labor			
		P633	Direct	11A	Labor			
		P633	Direct	11B	Labor			
		P633	Direct	11D	Labor			
		P633	Direct	149	Labor			
		P633	Direct	14C	Labor			
		P633	Direct	19A	Labor			
		P633	Direct	19B	Labor			
		P633	Direct	34A	Labor			
		P633	Direct	499	Labor			
		P633	Direct	69A	Labor			
		P633	Direct	69B	Labor			
					Total Direct			
		P633	Shared	11C	Benefits			
		P633	Shared	159	Miscellaneous			
		P633	Shared	27A	Taxes			
		P633	Shared	40B	Miscellaneous			
		P633	Shared	41A	Overhead			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Toll Costs	Direct Costs	Shared Costs
		P633	Shared	41C	Overhead			
		P633	Shared	41D	Overhead			
		P633	Shared	41G	Overhead			
		P633	Shared	41K	Overhead			
		P633	Shared	685	Benefits			
		P633	Shared	688	Miscellaneous			
		P633	Shared	68A	Benefits			
		P633	Shared	68B	Benefits			
		P633	Shared	68P	Benefits			
					Total Shared			
		P643	Direct	113	Labor			
		P643	Direct	11A	Labor			
		P643	Direct	11B	Labor			
		P643	Direct	11D	Labor			
		P643	Direct	149	Labor			
		P643	Direct	14C	Labor			
		P643	Direct	19A	Labor			
		P643	Direct	19B	Labor			
		P643	Direct	34A	Labor			
		P643	Direct	42A	Postage			
		P643	Direct	499	Labor			
		P643	Direct	69A	Labor			
		P643	Direct	69B	Labor			
					Total Direct			
		P643	Shared	11C	Benefits			
		P643	Shared	159	Miscellaneous			
		P643	Shared	27A	Taxes			
		P643	Shared	40B	Miscellaneous			
		P643	Shared	41A	Overhead			
		P643	Shared	41D	Overhead			
		P643	Shared	41K	Overhead			
		P643	Shared	685	Benefits			
		P643	Shared	688	Miscellaneous			
		P643	Shared	68A	Benefits			
		P643	Shared	68B	Benefits			
		P643	Shared	68P	Benefits			
					Total Shared			
		P653	Direct	113	Labor			
		P653	Direct	11A	Labor			
		P653	Direct	11B	Labor			
		P653	Direct	11D	Labor			
		P653	Direct	149	Labor			
		P653	Direct	19A	Labor			
		P653	Direct	19B	Labor			
		P653	Direct	30A	Labor			
		P653	Direct	34A	Labor			
		P653	Direct	69A	Labor			
		P653	Direct	69B	Labor			
					Total Direct			
		P653	Shared	11C	Benefits			
		P653	Shared	159	Miscellaneous			
		P653	Shared	27A	Taxes			
		P653	Shared	40C	Miscellaneous			
		P653	Shared	41A	Overhead			
		P653	Shared	41D	Overhead			
		P653	Shared	41G	Overhead			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Toll Costs	Direct Costs	Shared Costs
		P653	Shared	41K	Overhead			
		P653	Shared	685	Benefits			
		P653	Shared	688	Miscellaneous			
		P653	Shared	68A	Benefits			
		P653	Shared	68B	Benefits			
		P653	Shared	68P	Benefits			
					Total Shared			
		P79Y	Shared	159	Miscellaneous			
		P79Y	Shared	685	Benefits			
		P79Y	Shared	688	Miscellaneous			
		P79Y	Shared	68P	Benefits			
					Total Shared			
					Total 6623			
6711		P511	Direct	113	Labor			
		P511	Direct	149	Labor			
		P511	Direct	14C	Labor			
					Total Direct			
		P511	Shared	159	Miscellaneous			
		P511	Shared	40M	Miscellaneous			
		P511	Shared	685	Benefits			
		P511	Shared	688	Miscellaneous			
		P511	Shared	68P	Benefits			
					Total Shared			
		P613	Direct	34A	Labor			
					Total Direct			
		P633	Direct	30C	Labor			
		P633	Direct	69A	Labor			
		P633	Direct	69B	Labor			
					Total Direct			
					Total 6711			
6721		P643	Direct	14C	Labor			
					Total Direct			
					Total 6721			
6722		P643	Direct	113	Labor			
		P643	Direct	19A	Labor			
		P643	Direct	19B	Labor			
					Total Direct			
		P643	Shared	685	Benefits			
		P643	Shared	688	Miscellaneous			
		P643	Shared	68A	Benefits			
		P643	Shared	68B	Benefits			
		P643	Shared	68P	Benefits			
					Total Shared			
					Total 6722			
6723		P511	Direct	21A	Material			
		P511	Direct	272	Freight			
		P511	Direct	691	Labor			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Toll Costs	Direct Costs	Shared Costs
Total Direct								
	P511		Shared	27A	Taxes			
	P511		Shared	40A	Miscellaneous			
	P511		Shared	40C	Miscellaneous			
	P511		Shared	40H	Miscellaneous			
	P511		Shared	40J	Miscellaneous			
	P511		Shared	40M	Miscellaneous			
	P511		Shared	40T	Miscellaneous			
	P511		Shared	41A	Overhead			
	P511		Shared	41F	Overhead			
	P511		Shared	599	Miscellaneous			
	P511		Shared	59K	Miscellaneous			
	P511		Shared	651	Miscellaneous			
Total Shared								
	P512		Direct	69A	Labor			
	P512		Direct	69B	Labor			
Total Direct								
	P512		Shared	27A	Taxes			
	P512		Shared	40H	Miscellaneous			
	P512		Shared	40M	Miscellaneous			
	P512		Shared	40T	Miscellaneous			
	P512		Shared	59K	Miscellaneous			
Total Shared								
	P513		Direct	191	Labor			
	P513		Direct	19A	Labor			
	P513		Direct	19B	Labor			
	P513		Direct	211	Material			
	P513		Direct	272	Freight			
	P513		Direct	691	Labor			
	P513		Direct	69A	Labor			
	P513		Direct	69B	Labor			
Total Direct								
	P513		Shared	27A	Taxes			
	P513		Shared	40A	Miscellaneous			
	P513		Shared	40C	Miscellaneous			
	P513		Shared	40H	Miscellaneous			
	P513		Shared	40J	Miscellaneous			
	P513		Shared	40K	Miscellaneous			
	P513		Shared	40M	Miscellaneous			
	P513		Shared	40T	Miscellaneous			
	P513		Shared	40U	Miscellaneous			
	P513		Shared	59K	Miscellaneous			
	P513		Shared	681	Benefits			
	P513		Shared	68A	Benefits			
	P513		Shared	68B	Benefits			
Total Shared								
	P514		Direct	34A	Labor			
	P514		Direct	69F	Labor			
	P514		Direct	69G	Labor			
Total Direct								
	P514		Shared	27A	Taxes			
	P514		Shared	40H	Miscellaneous			
	P514		Shared	40J	Miscellaneous			
	P514		Shared	40M	Miscellaneous			
	P514		Shared	40T	Miscellaneous			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Toll Costs	Direct Costs	Shared Costs
		P514	Shared	59K	Miscellaneous			
					Total Shared			
		P517	Direct	499	Labor			
		P517	Direct	69F	Labor			
		P517	Direct	69G	Labor			
					Total Direct			
		P517	Shared	27A	Taxes			
		P517	Shared	40B	Miscellaneous			
		P517	Shared	40H	Miscellaneous			
		P517	Shared	40J	Miscellaneous			
		P517	Shared	40K	Miscellaneous			
		P517	Shared	40M	Miscellaneous			
		P517	Shared	40T	Miscellaneous			
		P517	Shared	57A	Rents			
		P517	Shared	59K	Miscellaneous			
		P517	Shared	65F	Miscellaneous			
		P517	Shared	65G	Miscellaneous			
					Total Shared			
		P518	Direct	191	Labor			
		P518	Direct	211	Material			
		P518	Direct	272	Freight			
		P518	Direct	691	Labor			
					Total Direct			
		P518	Shared	271	Taxes			
		P518	Shared	27A	Taxes			
		P518	Shared	40C	Miscellaneous			
		P518	Shared	40H	Miscellaneous			
		P518	Shared	40J	Miscellaneous			
		P518	Shared	40M	Miscellaneous			
		P518	Shared	40T	Miscellaneous			
		P518	Shared	681	Benefits			
					Total Shared			
		P51B	Direct	191	Labor			
		P51B	Direct	211	Material			
		P51B	Direct	272	Freight			
		P51B	Direct	691	Labor			
					Total Direct			
		P51B	Shared	271	Taxes			
		P51B	Shared	27A	Taxes			
		P51B	Shared	40H	Miscellaneous			
		P51B	Shared	40J	Miscellaneous			
		P51B	Shared	40M	Miscellaneous			
		P51B	Shared	40T	Miscellaneous			
		P51B	Shared	59K	Miscellaneous			
					Total Shared			
		P51D	Direct	191	Labor			
		P51D	Direct	211	Material			
		P51D	Direct	21A	Material			
		P51D	Direct	272	Freight			
		P51D	Direct	34A	Labor			
		P51D	Direct	52A	Miscellaneous			
		P51D	Direct	691	Labor			
					Total Direct			
		P51D	Shared	27A	Taxes			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Toll Costs	Direct Costs	Shared Costs
		P51D	Shared	40J	Miscellaneous			
		P51D	Shared	40M	Miscellaneous			
		P51D	Shared	40T	Miscellaneous			
		P51D	Shared	599	Miscellaneous			
		P51D	Shared	59K	Miscellaneous			
		P51D	Shared	681	Benefits			
					Total Shared			
		P530	Direct	69A	Labor			
		P530	Direct	69B	Labor			
					Total Direct			
		P530	Shared	27A	Taxes			
		P530	Shared	40H	Miscellaneous			
		P530	Shared	40J	Miscellaneous			
		P530	Shared	40T	Miscellaneous			
		P530	Shared	59K	Miscellaneous			
					Total Shared			
		P613	Direct	211	Material			
		P613	Direct	69A	Labor			
		P613	Direct	69B	Labor			
					Total Direct			
		P613	Shared	40C	Miscellaneous			
		P613	Shared	40M	Miscellaneous			
		P613	Shared	40T	Miscellaneous			
		P613	Shared	59K	Miscellaneous			
					Total Shared			
		P623	Shared	27A	Taxes			
		P623	Shared	40H	Miscellaneous			
		P623	Shared	40J	Miscellaneous			
		P623	Shared	40M	Miscellaneous			
		P623	Shared	40T	Miscellaneous			
		P623	Shared	51C	Miscellaneous			
					Total Shared			
		P633	Direct	69A	Labor			
		P633	Direct	69B	Labor			
					Total Direct			
		P633	Shared	27A	Taxes			
		P633	Shared	40H	Miscellaneous			
		P633	Shared	40M	Miscellaneous			
		P633	Shared	40T	Miscellaneous			
		P633	Shared	59K	Miscellaneous			
					Total Shared			
		P643	Direct	69A	Labor			
		P643	Direct	69B	Labor			
					Total Direct			
		P643	Shared	27A	Taxes			
		P643	Shared	40H	Miscellaneous			
		P643	Shared	40M	Miscellaneous			
		P643	Shared	40T	Miscellaneous			
		P643	Shared	59K	Miscellaneous			
					Total Shared			
		P653	Direct	69A	Labor			
		P653	Direct	69B	Labor			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Toll Costs	Direct Costs	Shared Costs
					Total Direct			
		P653	Shared	27A	Taxes			
		P653	Shared	40A	Miscellaneous			
		P653	Shared	40E	Miscellaneous			
		P653	Shared	40G	Miscellaneous			
		P653	Shared	40H	Miscellaneous			
		P653	Shared	40J	Miscellaneous			
		P653	Shared	40K	Miscellaneous			
		P653	Shared	40M	Miscellaneous			
		P653	Shared	40T	Miscellaneous			
		P653	Shared	51C	Miscellaneous			
		P653	Shared	59K	Miscellaneous			
					Total Shared			
		P79Y	Shared	27A	Taxes			
		P79Y	Shared	40A	Miscellaneous			
		P79Y	Shared	40C	Miscellaneous			
		P79Y	Shared	40H	Miscellaneous			
		P79Y	Shared	40J	Miscellaneous			
		P79Y	Shared	40K	Miscellaneous			
		P79Y	Shared	40M	Miscellaneous			
		P79Y	Shared	40S	Miscellaneous			
		P79Y	Shared	40T	Miscellaneous			
		P79Y	Shared	59K	Miscellaneous			
					Total Shared			
					Total 6723			
6724								
		P511	Direct	113	Labor			
		P511	Direct	149	Labor			
					Total Direct			
		P511	Shared	23B	Software			
		P511	Shared	685	Benefits			
		P511	Shared	688	Miscellaneous			
		P511	Shared	68P	Benefits			
					Total Shared			
		P512	Direct	54D	IT/DP			
		P512	Direct	69A	Labor			
		P512	Direct	69B	Labor			
					Total Direct			
		P512	Shared	23B	Software			
		P512	Shared	27A	Taxes			
					Total Shared			
		P513	Direct	54C	IT/DP			
		P513	Direct	69A	Labor			
		P513	Direct	69B	Labor			
					Total Direct			
		P513	Shared	23B	Software			
		P513	Shared	27A	Taxes			
		P513	Shared	51C	Miscellaneous			
		P513	Shared	599	Miscellaneous			
					Total Shared			
		P514	Direct	69F	Labor			
		P514	Direct	69G	Labor			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Toll Costs	Direct Costs	Shared Costs
					Total Direct			
	P514		Shared	27A	Taxes			
	P514		Shared	51C	Miscellaneous			
					Total Shared			
	P517		Direct	113	Labor			
	P517		Direct	149	Labor			
	P517		Direct	14C	Labor			
	P517		Direct	19F	Labor			
	P517		Direct	19G	Labor			
	P517		Direct	54D	IT/DP			
	P517		Direct	69F	Labor			
	P517		Direct	69G	Labor			
					Total Direct			
	P517		Shared	159	Miscellaneous			
	P517		Shared	23B	Software			
	P517		Shared	27A	Taxes			
	P517		Shared	685	Benefits			
	P517		Shared	688	Miscellaneous			
	P517		Shared	68F	Benefits			
	P517		Shared	68G	Benefits			
	P517		Shared	68P	Benefits			
					Total Shared			
	P518		Shared	23B	Software			
	P518		Shared	40A	Miscellaneous			
	P518		Shared	40C	Miscellaneous			
					Total Shared			
	P51B		Shared	23B	Software			
	P51B		Shared	27A	Taxes			
	P51B		Shared	40A	Miscellaneous			
	P51B		Shared	40C	Miscellaneous			
					Total Shared			
	P530		Direct	34A	Labor			
	P530		Direct	54A	IT/DP			
	P530		Direct	54C	IT/DP			
	P530		Direct	54D	IT/DP			
	P530		Direct	69A	Labor			
	P530		Direct	69B	Labor			
					Total Direct			
	P530		Shared	23B	Software			
	P530		Shared	27A	Taxes			
	P530		Shared	40M	Miscellaneous			
	P530		Shared	51C	Miscellaneous			
	P530		Shared	599	Miscellaneous			
					Total Shared			
	P613		Direct	54D	IT/DP			
					Total Direct			
	P623		Direct	54C	IT/DP			
	P623		Direct	54D	IT/DP			
					Total Direct			
	P633		Direct	113	Labor			
	P633		Direct	14C	Labor			
	P633		Direct	19A	Labor			
	P633		Direct	19B	Labor			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Toll Costs	Direct Costs	Shared Costs
		P633	Direct	69A	Labor			
		P633	Direct	69B	Labor			
					Total Direct			
		P633	Shared	23B	Software			
		P633	Shared	685	Benefits			
		P633	Shared	688	Miscellaneous			
		P633	Shared	68A	Benefits			
		P633	Shared	68B	Benefits			
		P633	Shared	68P	Benefits			
					Total Shared			
		P643	Direct	54C	IT/DP			
		P643	Direct	69A	Labor			
		P643	Direct	69B	Labor			
					Total Direct			
		P643	Shared	23B	Software			
		P643	Shared	27A	Taxes			
					Total Shared			
		P653	Direct	54C	IT/DP			
		P653	Direct	54D	IT/DP			
					Total Direct			
		P79Y	Direct	113	Labor			
		P79Y	Direct	54C	IT/DP			
					Total Direct			
		P79Y	Shared	159	Miscellaneous			
		P79Y	Shared	685	Benefits			
		P79Y	Shared	688	Miscellaneous			
		P79Y	Shared	68P	Benefits			
					Total Shared			
					Total 6724			
6728		P511	Direct	211	Material			
		P511	Direct	272	Freight			
		P511	Direct	42A	Postage			
		P511	Direct	52A	Miscellaneous			
		P511	Direct	691	Labor			
					Total Direct			
		P511	Shared	13A	Benefits			
		P511	Shared	13B	Benefits			
		P511	Shared	13C	Benefits			
		P511	Shared	271	Taxes			
		P511	Shared	27A	Taxes			
		P511	Shared	59K	Miscellaneous			
		P511	Shared	685	Benefits			
		P511	Shared	688	Miscellaneous			
		P511	Shared	68P	Benefits			
					Total Shared			
		P512	Direct	19A	Labor			
		P512	Direct	19B	Labor			
		P512	Direct	34A	Labor			
		P512	Direct	42A	Postage			
		P512	Direct	52A	Miscellaneous			
		P512	Direct	69A	Labor			
		P512	Direct	69B	Labor			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Toll Costs	Direct Costs	Shared Costs
					Total Direct			
	P512		Shared	13A	Benefits			
	P512		Shared	13C	Benefits			
	P512		Shared	27A	Taxes			
	P512		Shared	685	Benefits			
	P512		Shared	688	Miscellaneous			
	P512		Shared	68A	Benefits			
	P512		Shared	68B	Benefits			
	P512		Shared	68P	Benefits			
					Total Shared			
	P513		Direct	191	Labor			
	P513		Direct	19A	Labor			
	P513		Direct	19B	Labor			
	P513		Direct	211	Material			
	P513		Direct	21A	Material			
	P513		Direct	272	Freight			
	P513		Direct	42A	Postage			
	P513		Direct	52A	Miscellaneous			
	P513		Direct	691	Labor			
	P513		Direct	69A	Labor			
	P513		Direct	69B	Labor			
					Total Direct			
	P513		Shared	13A	Benefits			
	P513		Shared	13C	Benefits			
	P513		Shared	27A	Taxes			
	P513		Shared	59K	Miscellaneous			
	P513		Shared	681	Benefits			
	P513		Shared	685	Benefits			
	P513		Shared	688	Miscellaneous			
	P513		Shared	68A	Benefits			
	P513		Shared	68B	Benefits			
	P513		Shared	68P	Benefits			
					Total Shared			
	P514		Direct	191	Labor			
	P514		Direct	19F	Labor			
	P514		Direct	19G	Labor			
	P514		Direct	211	Material			
	P514		Direct	272	Freight			
	P514		Direct	42A	Postage			
	P514		Direct	52A	Miscellaneous			
	P514		Direct	691	Labor			
	P514		Direct	69F	Labor			
	P514		Direct	69G	Labor			
					Total Direct			
	P514		Shared	13A	Benefits			
	P514		Shared	13B	Benefits			
	P514		Shared	13C	Benefits			
	P514		Shared	271	Taxes			
	P514		Shared	27A	Taxes			
	P514		Shared	681	Benefits			
	P514		Shared	685	Benefits			
	P514		Shared	688	Miscellaneous			
	P514		Shared	68F	Benefits			
	P514		Shared	68G	Benefits			
	P514		Shared	68P	Benefits			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Toll Costs	Direct Costs	Shared Costs
Total Shared								
	P517		Direct	149	Labor			
	P517		Direct	19F	Labor			
	P517		Direct	19G	Labor			
	P517		Direct	42A	Postage			
	P517		Direct	52A	Miscellaneous			
	P517		Direct	69F	Labor			
	P517		Direct	69G	Labor			
Total Direct								
	P517		Shared	13A	Benefits			
	P517		Shared	13C	Benefits			
	P517		Shared	27A	Taxes			
	P517		Shared	59K	Miscellaneous			
	P517		Shared	685	Benefits			
	P517		Shared	688	Miscellaneous			
	P517		Shared	68F	Benefits			
	P517		Shared	68G	Benefits			
	P517		Shared	68P	Benefits			
Total Shared								
	P518		Direct	149	Labor			
	P518		Direct	191	Labor			
	P518		Direct	211	Material			
	P518		Direct	272	Freight			
	P518		Direct	42A	Postage			
	P518		Direct	52A	Miscellaneous			
	P518		Direct	691	Labor			
Total Direct								
	P518		Shared	13A	Benefits			
	P518		Shared	13B	Benefits			
	P518		Shared	13C	Benefits			
	P518		Shared	271	Taxes			
	P518		Shared	27A	Taxes			
	P518		Shared	681	Benefits			
	P518		Shared	685	Benefits			
	P518		Shared	688	Miscellaneous			
	P518		Shared	68P	Benefits			
Total Shared								
	P51B		Direct	149	Labor			
	P51B		Direct	191	Labor			
	P51B		Direct	211	Material			
	P51B		Direct	272	Freight			
	P51B		Direct	34C	Labor			
	P51B		Direct	42A	Postage			
	P51B		Direct	499	Labor			
	P51B		Direct	52A	Miscellaneous			
	P51B		Direct	691	Labor			
Total Direct								
	P51B		Shared	13A	Benefits			
	P51B		Shared	13B	Benefits			
	P51B		Shared	13C	Benefits			
	P51B		Shared	271	Taxes			
	P51B		Shared	27A	Taxes			
	P51B		Shared	40B	Miscellaneous			
	P51B		Shared	40C	Miscellaneous			
	P51B		Shared	599	Miscellaneous			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Toll Costs	Direct Costs	Shared Costs
		P51B	Shared	59K	Miscellaneous			
		P51B	Shared	681	Benefits			
		P51B	Shared	685	Benefits			
		P51B	Shared	688	Miscellaneous			
		P51B	Shared	68P	Benefits			
					Total Shared			
		P51D	Direct	149	Labor			
		P51D	Direct	191	Labor			
		P51D	Direct	211	Material			
		P51D	Direct	272	Freight			
		P51D	Direct	34C	Labor			
		P51D	Direct	42A	Postage			
		P51D	Direct	499	Labor			
		P51D	Direct	52A	Miscellaneous			
		P51D	Direct	691	Labor			
					Total Direct			
		P51D	Shared	13A	Benefits			
		P51D	Shared	13B	Benefits			
		P51D	Shared	13C	Benefits			
		P51D	Shared	271	Taxes			
		P51D	Shared	27A	Taxes			
		P51D	Shared	40B	Miscellaneous			
		P51D	Shared	681	Benefits			
		P51D	Shared	685	Benefits			
		P51D	Shared	688	Miscellaneous			
		P51D	Shared	68P	Benefits			
					Total Shared			
		P530	Direct	19A	Labor			
		P530	Direct	19B	Labor			
		P530	Direct	42A	Postage			
		P530	Direct	52A	Miscellaneous			
		P530	Direct	69A	Labor			
		P530	Direct	69B	Labor			
					Total Direct			
		P530	Shared	13A	Benefits			
		P530	Shared	13C	Benefits			
		P530	Shared	27A	Taxes			
		P530	Shared	685	Benefits			
		P530	Shared	688	Miscellaneous			
		P530	Shared	68A	Benefits			
		P530	Shared	68B	Benefits			
		P530	Shared	68P	Benefits			
					Total Shared			
		P613	Direct	191	Labor			
		P613	Direct	19A	Labor			
		P613	Direct	19B	Labor			
		P613	Direct	211	Material			
		P613	Direct	272	Freight			
		P613	Direct	42A	Postage			
		P613	Direct	52A	Miscellaneous			
		P613	Direct	691	Labor			
		P613	Direct	69A	Labor			
		P613	Direct	69B	Labor			
					Total Direct			
		P613	Shared	13A	Benefits			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Toll Costs	Direct Costs	Shared Costs
		P613	Shared	13B	Benefits			
		P613	Shared	13C	Benefits			
		P613	Shared	271	Taxes			
		P613	Shared	27A	Taxes			
		P613	Shared	685	Benefits			
		P613	Shared	688	Miscellaneous			
		P613	Shared	68A	Benefits			
		P613	Shared	68B	Benefits			
		P613	Shared	68P	Benefits			
					Total Shared			
		P623	Direct	211	Material			
		P623	Direct	52A	Miscellaneous			
					Total Direct			
		P623	Shared	13A	Benefits			
		P623	Shared	13C	Benefits			
		P623	Shared	27A	Taxes			
		P623	Shared	51C	Miscellaneous			
		P623	Shared	685	Benefits			
		P623	Shared	688	Miscellaneous			
		P623	Shared	68P	Benefits			
					Total Shared			
		P633	Direct	19A	Labor			
		P633	Direct	19B	Labor			
		P633	Direct	42A	Postage			
		P633	Direct	52A	Miscellaneous			
		P633	Direct	69A	Labor			
		P633	Direct	69B	Labor			
					Total Direct			
		P633	Shared	13A	Benefits			
		P633	Shared	13B	Benefits			
		P633	Shared	13C	Benefits			
		P633	Shared	27A	Taxes			
		P633	Shared	685	Benefits			
		P633	Shared	688	Miscellaneous			
		P633	Shared	68A	Benefits			
		P633	Shared	68B	Benefits			
		P633	Shared	68P	Benefits			
					Total Shared			
		P643	Direct	19A	Labor			
		P643	Direct	19B	Labor			
		P643	Direct	52A	Miscellaneous			
		P643	Direct	69A	Labor			
		P643	Direct	69B	Labor			
					Total Direct			
		P643	Shared	13A	Benefits			
		P643	Shared	13C	Benefits			
		P643	Shared	27A	Taxes			
		P643	Shared	599	Miscellaneous			
		P643	Shared	685	Benefits			
		P643	Shared	688	Miscellaneous			
		P643	Shared	68A	Benefits			
		P643	Shared	68B	Benefits			
		P643	Shared	68P	Benefits			
					Total Shared			
		P653	Direct	19A	Labor			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Toll Costs	Direct Costs	Shared Costs
		P653	Direct	19B	Labor			
		P653	Direct	42A	Postage			
		P653	Direct	52A	Miscellaneous			
		P653	Direct	69A	Labor			
		P653	Direct	69B	Labor			
					Total Direct			
		P653	Shared	13A	Benefits			
		P653	Shared	13C	Benefits			
		P653	Shared	27A	Taxes			
		P653	Shared	41E	Overhead			
		P653	Shared	59K	Miscellaneous			
		P653	Shared	685	Benefits			
		P653	Shared	688	Miscellaneous			
		P653	Shared	68A	Benefits			
		P653	Shared	68B	Benefits			
		P653	Shared	68P	Benefits			
					Total Shared			
		P79Y	Direct	149	Labor			
		P79Y	Direct	191	Labor			
		P79Y	Direct	211	Material			
		P79Y	Direct	272	Freight			
		P79Y	Direct	34C	Labor			
		P79Y	Direct	42A	Postage			
		P79Y	Direct	499	Labor			
		P79Y	Direct	52A	Miscellaneous			
		P79Y	Direct	691	Labor			
					Total Direct			
		P79Y	Shared	13A	Benefits			
		P79Y	Shared	13B	Benefits			
		P79Y	Shared	13C	Benefits			
		P79Y	Shared	271	Taxes			
		P79Y	Shared	27A	Taxes			
		P79Y	Shared	40B	Miscellaneous			
		P79Y	Shared	681	Benefits			
		P79Y	Shared	685	Benefits			
		P79Y	Shared	688	Miscellaneous			
		P79Y	Shared	68P	Benefits			
					Total Shared			
					Total 6728			
					Total Bill Inquiry			
Bill Inquiry-Res								
	6112							
		D520	Direct	193	Transportation			
		D520	Direct	693	Transportation			
					Total Direct			
					Total 6112			
	6116							
		D420	Direct	692	Labor			
					Total Direct			
		D520	Direct	192	Labor			
		D520	Direct	692	Labor			
					Total Direct			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Toll Costs	Direct Costs	Shared Costs
		D920	Direct	30D	Labor			
		D920	Direct	34A	Labor			
					Total Direct			
		D920	Shared	27A	Taxes			
					Total Shared			
					Total 6121			
6122								
		D023	Direct	191	Labor			
		D023	Direct	20A	Material			
		D023	Direct	21A	Material			
		D023	Direct	272	Freight			
		D023	Direct	34D	Labor			
		D023	Direct	691	Labor			
		D023	Direct	69A	Labor			
		D023	Direct	69B	Labor			
					Total Direct			
		D023	Shared	27A	Taxes			
		D023	Shared	599	Miscellaneous			
		D023	Shared	651	Miscellaneous			
		D023	Shared	681	Benefits			
					Total Shared			
		D120	Direct	21A	Material			
		D120	Direct	272	Freight			
		D120	Direct	34D	Labor			
		D120	Direct	691	Labor			
					Total Direct			
		D120	Shared	27A	Taxes			
		D120	Shared	651	Miscellaneous			
					Total Shared			
		D122	Direct	34D	Labor			
					Total Direct			
		D122	Shared	27A	Taxes			
					Total Shared			
		D220	Direct	191	Labor			
		D220	Direct	21A	Material			
		D220	Direct	272	Freight			
		D220	Direct	691	Labor			
					Total Direct			
		D220	Shared	27A	Taxes			
		D220	Shared	599	Miscellaneous			
		D220	Shared	681	Benefits			
					Total Shared			
		D320	Direct	191	Labor			
		D320	Direct	21A	Material			
		D320	Direct	272	Freight			
		D320	Direct	34D	Labor			
		D320	Direct	691	Labor			
					Total Direct			
		D320	Shared	27A	Taxes			
		D320	Shared	599	Miscellaneous			
		D320	Shared	651	Miscellaneous			
		D320	Shared	681	Benefits			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Toll Costs	Direct Costs	Shared Costs
					Total Shared			
		D420	Direct	191	Labor			
		D420	Direct	21A	Material			
		D420	Direct	272	Freight			
		D420	Direct	34D	Labor			
		D420	Direct	691	Labor			
					Total Direct			
		D420	Shared	27A	Taxes			
		D420	Shared	599	Miscellaneous			
		D420	Shared	681	Benefits			
					Total Shared			
		D520	Direct	191	Labor			
		D520	Direct	21A	Material			
		D520	Direct	272	Freight			
		D520	Direct	34D	Labor			
		D520	Direct	691	Labor			
					Total Direct			
		D520	Shared	27A	Taxes			
		D520	Shared	681	Benefits			
					Total Shared			
		D620	Direct	34D	Labor			
					Total Direct			
		D620	Shared	27A	Taxes			
					Total Shared			
		D720	Direct	191	Labor			
		D720	Direct	20A	Material			
		D720	Direct	21A	Material			
		D720	Direct	272	Freight			
		D720	Direct	34D	Labor			
		D720	Direct	691	Labor			
					Total Direct			
		D720	Shared	27A	Taxes			
		D720	Shared	681	Benefits			
					Total Shared			
		D820	Direct	20A	Material			
		D820	Direct	272	Freight			
		D820	Direct	34A	Labor			
		D820	Direct	34D	Labor			
		D820	Direct	691	Labor			
					Total Direct			
		D820	Shared	27A	Taxes			
		D820	Shared	57A	Rents			
					Total Shared			
		D920	Direct	191	Labor			
		D920	Direct	21A	Material			
		D920	Direct	272	Freight			
		D920	Direct	34D	Labor			
		D920	Direct	691	Labor			
					Total Direct			
		D920	Shared	27A	Taxes			
		D920	Shared	651	Miscellaneous			
		D920	Shared	681	Benefits			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Toll Costs	Direct Costs	Shared Costs
					Total Shared			
		DA12	Direct	34D	Labor			
					Total Direct			
		DA12	Shared	27A	Taxes			
					Total Shared			
					Total 6122			
6123								
	D023	Direct	191	Labor				
	D023	Direct	19A	Labor				
	D023	Direct	19B	Labor				
	D023	Direct	21A	Material				
	D023	Direct	272	Freight				
	D023	Direct	30A	Labor				
	D023	Direct	42A	Postage				
	D023	Direct	691	Labor				
	D023	Direct	69A	Labor				
	D023	Direct	69B	Labor				
				Total Direct				
	D023	Shared	27A	Taxes				
	D023	Shared	41E	Overhead				
	D023	Shared	57B	Miscellaneous				
	D023	Shared	65A	Miscellaneous				
	D023	Shared	65B	Miscellaneous				
	D023	Shared	681	Benefits				
	D023	Shared	68A	Benefits				
	D023	Shared	68B	Benefits				
				Total Shared				
	D120	Direct	34A	Labor				
				Total Direct				
	D120	Shared	27A	Taxes				
	D120	Shared	41E	Overhead				
	D120	Shared	57A	Rents				
	D120	Shared	57B	Miscellaneous				
				Total Shared				
	D123	Direct	20A	Material				
	D123	Direct	272	Freight				
	D123	Direct	691	Labor				
				Total Direct				
	D123	Shared	27A	Taxes				
				Total Shared				
	D220	Direct	191	Labor				
	D220	Direct	21A	Material				
	D220	Direct	272	Freight				
	D220	Direct	42A	Postage				
	D220	Direct	52A	Miscellaneous				
	D220	Direct	691	Labor				
				Total Direct				
	D220	Shared	27A	Taxes				
	D220	Shared	40A	Miscellaneous				
	D220	Shared	40C	Miscellaneous				
	D220	Shared	41E	Overhead				
	D220	Shared	57B	Miscellaneous				

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Toll Costs	Direct Costs	Shared Costs
		D220	Shared	59B	Benefits			
		D220	Shared	59K	Miscellaneous			
		D220	Shared	681	Benefits			
					Total Shared			
		D320	Direct	191	Labor			
		D320	Direct	21A	Material			
		D320	Direct	272	Freight			
		D320	Direct	34A	Labor			
		D320	Direct	34C	Labor			
		D320	Direct	691	Labor			
					Total Direct			
		D320	Shared	27A	Taxes			
		D320	Shared	41E	Overhead			
		D320	Shared	57A	Rents			
		D320	Shared	681	Benefits			
					Total Shared			
		D420	Direct	101	Labor			
		D420	Direct	102	Labor			
		D420	Direct	191	Labor			
		D420	Direct	192	Labor			
		D420	Direct	193	Transportation			
		D420	Direct	213	Material			
		D420	Direct	21A	Material			
		D420	Direct	272	Freight			
		D420	Direct	34A	Labor			
		D420	Direct	34C	Labor			
		D420	Direct	42A	Postage			
		D420	Direct	653	Transportation			
		D420	Direct	683	Transportation			
		D420	Direct	691	Labor			
		D420	Direct	692	Labor			
		D420	Direct	693	Transportation			
					Total Direct			
		D420	Shared	122	Overhead			
		D420	Shared	123	Overhead			
		D420	Shared	271	Taxes			
		D420	Shared	27A	Taxes			
		D420	Shared	41E	Overhead			
		D420	Shared	57A	Rents			
		D420	Shared	57B	Miscellaneous			
		D420	Shared	662	Overhead			
		D420	Shared	681	Benefits			
		D420	Shared	685	Benefits			
		D420	Shared	688	Miscellaneous			
		D420	Shared	68P	Benefits			
					Total Shared			
		D520	Direct	191	Labor			
		D520	Direct	21A	Material			
		D520	Direct	272	Freight			
		D520	Direct	691	Labor			
					Total Direct			
		D520	Shared	27A	Taxes			
		D520	Shared	41E	Overhead			
		D520	Shared	57A	Rents			
					Total Shared			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Toll Costs	Direct Costs	Shared Costs
		D620	Direct	191	Labor			
		D620	Direct	21A	Material			
		D620	Direct	272	Freight			
		D620	Direct	34A	Labor			
		D620	Direct	691	Labor			
					Total Direct			
		D620	Shared	27A	Taxes			
		D620	Shared	57A	Rents			
		D620	Shared	681	Benefits			
					Total Shared			
		D720	Direct	191	Labor			
		D720	Direct	21A	Material			
		D720	Direct	272	Freight			
		D720	Direct	34A	Labor			
		D720	Direct	34C	Labor			
		D720	Direct	42A	Postage			
		D720	Direct	52A	Miscellaneous			
		D720	Direct	691	Labor			
					Total Direct			
		D720	Shared	27A	Taxes			
		D720	Shared	40C	Miscellaneous			
		D720	Shared	41E	Overhead			
		D720	Shared	57A	Rents			
		D720	Shared	57B	Miscellaneous			
		D720	Shared	681	Benefits			
					Total Shared			
		D820	Direct	191	Labor			
		D820	Direct	21A	Material			
		D820	Direct	272	Freight			
		D820	Direct	30D	Labor			
		D820	Direct	34A	Labor			
		D820	Direct	34C	Labor			
		D820	Direct	691	Labor			
					Total Direct			
		D820	Shared	27A	Taxes			
		D820	Shared	40A	Miscellaneous			
		D820	Shared	40C	Miscellaneous			
		D820	Shared	40U	Miscellaneous			
		D820	Shared	41E	Overhead			
		D820	Shared	57A	Rents			
		D820	Shared	57B	Miscellaneous			
		D820	Shared	681	Benefits			
					Total Shared			
		D920	Direct	191	Labor			
		D920	Direct	201	Material			
		D920	Direct	20A	Material			
		D920	Direct	21A	Material			
		D920	Direct	272	Freight			
		D920	Direct	34C	Labor			
		D920	Direct	42A	Postage			
		D920	Direct	691	Labor			
					Total Direct			
		D920	Shared	271	Taxes			
		D920	Shared	27A	Taxes			
		D920	Shared	41E	Overhead			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Toll Costs	Direct Costs	Shared Costs
		D920	Shared	51C	Miscellaneous			
		D920	Shared	651	Miscellaneous			
		D920	Shared	681	Benefits			
					Total Shared			
		DA12	Direct	191	Labor			
		DA12	Direct	21A	Material			
		DA12	Direct	272	Freight			
		DA12	Direct	30D	Labor			
		DA12	Direct	34C	Labor			
		DA12	Direct	42A	Postage			
		DA12	Direct	691	Labor			
					Total Direct			
		DA12	Shared	27A	Taxes			
		DA12	Shared	41E	Overhead			
		DA12	Shared	681	Benefits			
					Total Shared			
					Total 6123			
6124		D023	Direct	191	Labor			
		D023	Direct	19A	Labor			
		D023	Direct	19B	Labor			
		D023	Direct	20A	Material			
		D023	Direct	21A	Material			
		D023	Direct	272	Freight			
		D023	Direct	34C	Labor			
		D023	Direct	54D	IT/DP			
		D023	Direct	54E	IT/DP			
		D023	Direct	691	Labor			
		D023	Direct	69A	Labor			
		D023	Direct	69B	Labor			
					Total Direct			
		D023	Shared	27A	Taxes			
		D023	Shared	57A	Rents			
		D023	Shared	57B	Miscellaneous			
		D023	Shared	651	Miscellaneous			
		D023	Shared	65A	Miscellaneous			
		D023	Shared	65B	Miscellaneous			
		D023	Shared	681	Benefits			
		D023	Shared	68A	Benefits			
		D023	Shared	68B	Benefits			
		D023	Shared	73A	Transfers			
					Total Shared			
		D120	Direct	21A	Material			
		D120	Direct	272	Freight			
		D120	Direct	54D	IT/DP			
		D120	Direct	691	Labor			
		D120	Direct	69A	Labor			
		D120	Direct	69B	Labor			
					Total Direct			
		D120	Shared	27A	Taxes			
		D120	Shared	651	Miscellaneous			
		D120	Shared	65A	Miscellaneous			
		D120	Shared	65B	Miscellaneous			
					Total Shared			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Toll Costs	Direct Costs	Shared Costs
		D122	Direct	54D	IT/DP			
					Total Direct			
		D123	Direct	21A	Material			
		D123	Direct	272	Freight			
		D123	Direct	54D	IT/DP			
		D123	Direct	691	Labor			
		D123	Direct	69A	Labor			
		D123	Direct	69B	Labor			
					Total Direct			
		D123	Shared	27A	Taxes			
					Total Shared			
		D220	Direct	191	Labor			
		D220	Direct	19F	Labor			
		D220	Direct	19G	Labor			
		D220	Direct	21A	Material			
		D220	Direct	272	Freight			
		D220	Direct	54D	IT/DP			
		D220	Direct	691	Labor			
		D220	Direct	69F	Labor			
		D220	Direct	69G	Labor			
					Total Direct			
		D220	Shared	27A	Taxes			
		D220	Shared	681	Benefits			
		D220	Shared	68F	Benefits			
		D220	Shared	68G	Benefits			
					Total Shared			
		D320	Direct	191	Labor			
		D320	Direct	19A	Labor			
		D320	Direct	19B	Labor			
		D320	Direct	21A	Material			
		D320	Direct	272	Freight			
		D320	Direct	34A	Labor			
		D320	Direct	691	Labor			
		D320	Direct	69A	Labor			
		D320	Direct	69B	Labor			
					Total Direct			
		D320	Shared	27A	Taxes			
		D320	Shared	40A	Miscellaneous			
		D320	Shared	681	Benefits			
		D320	Shared	68A	Benefits			
		D320	Shared	68B	Benefits			
					Total Shared			
		D420	Direct	101	Labor			
		D420	Direct	191	Labor			
		D420	Direct	192	Labor			
		D420	Direct	193	Transportation			
		D420	Direct	19A	Labor			
		D420	Direct	19B	Labor			
		D420	Direct	21A	Material			
		D420	Direct	272	Freight			
		D420	Direct	34C	Labor			
		D420	Direct	54D	IT/DP			
		D420	Direct	653	Transportation			
		D420	Direct	683	Transportation			
		D420	Direct	691	Labor			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Toll Costs	Direct Costs	Shared Costs
		D420	Direct	692	Labor			
		D420	Direct	693	Transportation			
		D420	Direct	69A	Labor			
		D420	Direct	69B	Labor			
					Total Direct			
		D420	Shared	122	Overhead			
		D420	Shared	123	Overhead			
		D420	Shared	27A	Taxes			
		D420	Shared	662	Overhead			
		D420	Shared	681	Benefits			
		D420	Shared	682	Benefits			
		D420	Shared	685	Benefits			
		D420	Shared	688	Miscellaneous			
		D420	Shared	68A	Benefits			
		D420	Shared	68B	Benefits			
		D420	Shared	68P	Benefits			
					Total Shared			
		D520	Direct	191	Labor			
		D520	Direct	21A	Material			
		D520	Direct	272	Freight			
		D520	Direct	54D	IT/DP			
		D520	Direct	691	Labor			
					Total Direct			
		D520	Shared	27A	Taxes			
		D520	Shared	681	Benefits			
					Total Shared			
		D620	Direct	191	Labor			
		D620	Direct	19F	Labor			
		D620	Direct	19G	Labor			
		D620	Direct	21A	Material			
		D620	Direct	272	Freight			
		D620	Direct	54D	IT/DP			
		D620	Direct	691	Labor			
		D620	Direct	69F	Labor			
		D620	Direct	69G	Labor			
					Total Direct			
		D620	Shared	27A	Taxes			
		D620	Shared	65F	Miscellaneous			
		D620	Shared	65G	Miscellaneous			
		D620	Shared	681	Benefits			
		D620	Shared	68F	Benefits			
		D620	Shared	68G	Benefits			
		D620	Shared	73B	Transfers			
					Total Shared			
		D720	Direct	191	Labor			
		D720	Direct	19F	Labor			
		D720	Direct	19G	Labor			
		D720	Direct	211	Material			
		D720	Direct	21A	Material			
		D720	Direct	272	Freight			
		D720	Direct	54D	IT/DP			
		D720	Direct	691	Labor			
		D720	Direct	69F	Labor			
		D720	Direct	69G	Labor			
					Total Direct			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Toll Costs	Direct Costs	Shared Costs
		D720	Shared	271	Taxes			
		D720	Shared	27A	Taxes			
		D720	Shared	57A	Rents			
		D720	Shared	65F	Miscellaneous			
		D720	Shared	65G	Miscellaneous			
		D720	Shared	681	Benefits			
		D720	Shared	68F	Benefits			
		D720	Shared	68G	Benefits			
					Total Shared			
		D820	Direct	191	Labor			
		D820	Direct	21A	Material			
		D820	Direct	272	Freight			
		D820	Direct	34A	Labor			
		D820	Direct	54D	IT/DP			
		D820	Direct	691	Labor			
					Total Direct			
		D820	Shared	27A	Taxes			
		D820	Shared	43A	Miscellaneous			
		D820	Shared	681	Benefits			
					Total Shared			
		D920	Direct	191	Labor			
		D920	Direct	20A	Material			
		D920	Direct	21A	Material			
		D920	Direct	272	Freight			
		D920	Direct	54D	IT/DP			
		D920	Direct	54P	IT/DP			
		D920	Direct	691	Labor			
					Total Direct			
		D920	Shared	27A	Taxes			
		D920	Shared	651	Miscellaneous			
		D920	Shared	681	Benefits			
					Total Shared			
		DA12	Direct	191	Labor			
		DA12	Direct	211	Material			
		DA12	Direct	21A	Material			
		DA12	Direct	272	Freight			
		DA12	Direct	54D	IT/DP			
		DA12	Direct	691	Labor			
					Total Direct			
		DA12	Shared	27A	Taxes			
		DA12	Shared	681	Benefits			
					Total Shared			
					Total 6124			
6212		D420	Direct	191	Labor			
		D420	Direct	20A	Material			
		D420	Direct	212	Material			
		D420	Direct	272	Freight			
		D420	Direct	691	Labor			
					Total Direct			
		D420	Shared	599	Miscellaneous			
		D420	Shared	681	Benefits			
					Total Shared			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Toll Costs	Direct Costs	Shared Costs
		D520	Direct	101	Labor			
		D520	Direct	192	Labor			
		D520	Direct	213	Material			
		D520	Direct	692	Labor			
		D520	Direct	693	Transportation			
					Total Direct			
		D520	Shared	122	Overhead			
		D520	Shared	123	Overhead			
		D520	Shared	662	Overhead			
		D520	Shared	685	Benefits			
		D520	Shared	688	Miscellaneous			
		D520	Shared	68P	Benefits			
					Total Shared			
					Total 6212			
6423		D720	Shared	41A	Overhead			
					Total Shared			
					Total 6423			
6623		D023	Direct	113	Labor			
		D023	Direct	149	Labor			
		D023	Direct	19A	Labor			
		D023	Direct	19B	Labor			
		D023	Direct	21A	Material			
		D023	Direct	272	Freight			
		D023	Direct	42A	Postage			
		D023	Direct	691	Labor			
		D023	Direct	69A	Labor			
		D023	Direct	69B	Labor			
					Total Direct			
		D023	Shared	27A	Taxes			
		D023	Shared	40A	Miscellaneous			
		D023	Shared	40C	Miscellaneous			
		D023	Shared	40F	Miscellaneous			
		D023	Shared	43A	Miscellaneous			
		D023	Shared	59K	Miscellaneous			
		D023	Shared	685	Benefits			
		D023	Shared	688	Miscellaneous			
		D023	Shared	68A	Benefits			
		D023	Shared	68B	Benefits			
		D023	Shared	68P	Benefits			
					Total Shared			
		D120	Direct	113	Labor			
		D120	Direct	11A	Labor			
		D120	Direct	11B	Labor			
		D120	Direct	11D	Labor			
		D120	Direct	149	Labor			
		D120	Direct	14C	Labor			
		D120	Direct	19A	Labor			
		D120	Direct	19B	Labor			
		D120	Direct	499	Labor			
		D120	Direct	69A	Labor			
		D120	Direct	69B	Labor			
					Total Direct			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Toll Costs	Direct Costs	Shared Costs
		D120	Shared	11C	Benefits			
		D120	Shared	159	Miscellaneous			
		D120	Shared	27A	Taxes			
		D120	Shared	40D	Miscellaneous			
		D120	Shared	50A	Overhead			
		D120	Shared	599	Miscellaneous			
		D120	Shared	685	Benefits			
		D120	Shared	688	Miscellaneous			
		D120	Shared	68A	Benefits			
		D120	Shared	68B	Benefits			
		D120	Shared	68P	Benefits			
					Total Shared			
		D122	Direct	11A	Labor			
		D122	Direct	11B	Labor			
		D122	Direct	11D	Labor			
		D122	Direct	149	Labor			
		D122	Direct	499	Labor			
					Total Direct			
		D122	Shared	11C	Benefits			
		D122	Shared	159	Miscellaneous			
		D122	Shared	40B	Miscellaneous			
		D122	Shared	40D	Miscellaneous			
		D122	Shared	685	Benefits			
		D122	Shared	688	Miscellaneous			
		D122	Shared	68P	Benefits			
					Total Shared			
		D123	Direct	11A	Labor			
		D123	Direct	11B	Labor			
		D123	Direct	11D	Labor			
		D123	Direct	149	Labor			
		D123	Direct	19A	Labor			
		D123	Direct	19B	Labor			
		D123	Direct	499	Labor			
		D123	Direct	69A	Labor			
		D123	Direct	69B	Labor			
					Total Direct			
		D123	Shared	11C	Benefits			
		D123	Shared	159	Miscellaneous			
		D123	Shared	40D	Miscellaneous			
		D123	Shared	59K	Miscellaneous			
		D123	Shared	685	Benefits			
		D123	Shared	688	Miscellaneous			
		D123	Shared	68A	Benefits			
		D123	Shared	68B	Benefits			
		D123	Shared	68P	Benefits			
					Total Shared			
		D220	Direct	11A	Labor			
		D220	Direct	11B	Labor			
		D220	Direct	11D	Labor			
		D220	Direct	149	Labor			
		D220	Direct	19F	Labor			
		D220	Direct	19G	Labor			
		D220	Direct	42B	Postage			
		D220	Direct	499	Labor			
		D220	Direct	52A	Miscellaneous			
		D220	Direct	69F	Labor			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Toll Costs	Direct Costs	Shared Costs
		D220	Direct	69G	Labor			
					Total Direct			
		D220	Shared	11C	Benefits			
		D220	Shared	159	Miscellaneous			
		D220	Shared	27A	Taxes			
		D220	Shared	40B	Miscellaneous			
		D220	Shared	40U	Miscellaneous			
		D220	Shared	685	Benefits			
		D220	Shared	688	Miscellaneous			
		D220	Shared	68F	Benefits			
		D220	Shared	68G	Benefits			
		D220	Shared	68P	Benefits			
					Total Shared			
		D320	Direct	113	Labor			
		D320	Direct	11A	Labor			
		D320	Direct	11B	Labor			
		D320	Direct	11D	Labor			
		D320	Direct	149	Labor			
		D320	Direct	14C	Labor			
		D320	Direct	19A	Labor			
		D320	Direct	19B	Labor			
		D320	Direct	42A	Postage			
		D320	Direct	69A	Labor			
		D320	Direct	69B	Labor			
					Total Direct			
		D320	Shared	11C	Benefits			
		D320	Shared	40C	Miscellaneous			
		D320	Shared	40D	Miscellaneous			
		D320	Shared	43A	Miscellaneous			
		D320	Shared	599	Miscellaneous			
		D320	Shared	685	Benefits			
		D320	Shared	688	Miscellaneous			
		D320	Shared	68A	Benefits			
		D320	Shared	68B	Benefits			
		D320	Shared	68P	Benefits			
					Total Shared			
		D420	Direct	113	Labor			
		D420	Direct	11A	Labor			
		D420	Direct	11B	Labor			
		D420	Direct	11D	Labor			
		D420	Direct	149	Labor			
		D420	Direct	14C	Labor			
		D420	Direct	191	Labor			
		D420	Direct	19A	Labor			
		D420	Direct	19B	Labor			
		D420	Direct	21A	Material			
		D420	Direct	272	Freight			
		D420	Direct	42A	Postage			
		D420	Direct	691	Labor			
		D420	Direct	69A	Labor			
		D420	Direct	69B	Labor			
					Total Direct			
		D420	Shared	11C	Benefits			
		D420	Shared	159	Miscellaneous			
		D420	Shared	27A	Taxes			
		D420	Shared	40B	Miscellaneous			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Toll Costs	Direct Costs	Shared Costs
		D420	Shared	40M	Miscellaneous			
		D420	Shared	43A	Miscellaneous			
		D420	Shared	59K	Miscellaneous			
		D420	Shared	685	Benefits			
		D420	Shared	688	Miscellaneous			
		D420	Shared	68A	Benefits			
		D420	Shared	68B	Benefits			
		D420	Shared	68P	Benefits			
					Total Shared			
		D520	Direct	113	Labor			
		D520	Direct	11A	Labor			
		D520	Direct	11B	Labor			
		D520	Direct	11D	Labor			
		D520	Direct	149	Labor			
		D520	Direct	14C	Labor			
		D520	Direct	191	Labor			
		D520	Direct	21A	Material			
		D520	Direct	272	Freight			
		D520	Direct	34A	Labor			
		D520	Direct	42A	Postage			
		D520	Direct	499	Labor			
		D520	Direct	52A	Miscellaneous			
		D520	Direct	691	Labor			
					Total Direct			
		D520	Shared	11C	Benefits			
		D520	Shared	159	Miscellaneous			
		D520	Shared	27A	Taxes			
		D520	Shared	40A	Miscellaneous			
		D520	Shared	40B	Miscellaneous			
		D520	Shared	40C	Miscellaneous			
		D520	Shared	40U	Miscellaneous			
		D520	Shared	52B	Miscellaneous			
		D520	Shared	599	Miscellaneous			
		D520	Shared	59K	Miscellaneous			
		D520	Shared	685	Benefits			
		D520	Shared	688	Miscellaneous			
		D520	Shared	68P	Benefits			
					Total Shared			
		D620	Direct	113	Labor			
		D620	Direct	11A	Labor			
		D620	Direct	11B	Labor			
		D620	Direct	11D	Labor			
		D620	Direct	149	Labor			
		D620	Direct	14C	Labor			
		D620	Direct	19F	Labor			
		D620	Direct	19G	Labor			
		D620	Direct	69F	Labor			
		D620	Direct	69G	Labor			
					Total Direct			
		D620	Shared	11C	Benefits			
		D620	Shared	159	Miscellaneous			
		D620	Shared	40B	Miscellaneous			
		D620	Shared	40D	Miscellaneous			
		D620	Shared	685	Benefits			
		D620	Shared	688	Miscellaneous			
		D620	Shared	68F	Benefits			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Toll Costs	Direct Costs	Shared Costs
		D620	Shared	68G	Benefits			
		D620	Shared	68P	Benefits			
					Total Shared			
		D720	Direct	113	Labor			
		D720	Direct	11A	Labor			
		D720	Direct	11B	Labor			
		D720	Direct	11D	Labor			
		D720	Direct	149	Labor			
		D720	Direct	14C	Labor			
		D720	Direct	191	Labor			
		D720	Direct	19F	Labor			
		D720	Direct	19G	Labor			
		D720	Direct	20A	Material			
		D720	Direct	272	Freight			
		D720	Direct	27B	Freight			
		D720	Direct	30A	Labor			
		D720	Direct	32A	Labor			
		D720	Direct	34A	Labor			
		D720	Direct	42A	Postage			
		D720	Direct	499	Labor			
		D720	Direct	52A	Miscellaneous			
		D720	Direct	691	Labor			
		D720	Direct	69F	Labor			
		D720	Direct	69G	Labor			
					Total Direct			
		D720	Shared	11C	Benefits			
		D720	Shared	159	Miscellaneous			
		D720	Shared	27A	Taxes			
		D720	Shared	40A	Miscellaneous			
		D720	Shared	40B	Miscellaneous			
		D720	Shared	40C	Miscellaneous			
		D720	Shared	40D	Miscellaneous			
		D720	Shared	40E	Miscellaneous			
		D720	Shared	40H	Miscellaneous			
		D720	Shared	40K	Miscellaneous			
		D720	Shared	40M	Miscellaneous			
		D720	Shared	40U	Miscellaneous			
		D720	Shared	41A	Overhead			
		D720	Shared	41E	Overhead			
		D720	Shared	41F	Overhead			
		D720	Shared	43A	Miscellaneous			
		D720	Shared	50A	Overhead			
		D720	Shared	51C	Miscellaneous			
		D720	Shared	57A	Rents			
		D720	Shared	599	Miscellaneous			
		D720	Shared	59K	Miscellaneous			
		D720	Shared	685	Benefits			
		D720	Shared	688	Miscellaneous			
		D720	Shared	68F	Benefits			
		D720	Shared	68G	Benefits			
		D720	Shared	68P	Benefits			
					Total Shared			
		D820	Direct	113	Labor			
		D820	Direct	11A	Labor			
		D820	Direct	11B	Labor			
		D820	Direct	11D	Labor			
		D820	Direct	149	Labor			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Toll Costs	Direct Costs	Shared Costs
		D820	Direct	14C	Labor			
		D820	Direct	499	Labor			
					Total Direct			
		D820	Shared	11C	Benefits			
		D820	Shared	159	Miscellaneous			
		D820	Shared	27A	Taxes			
		D820	Shared	40B	Miscellaneous			
		D820	Shared	40C	Miscellaneous			
		D820	Shared	40D	Miscellaneous			
		D820	Shared	40M	Miscellaneous			
		D820	Shared	43A	Miscellaneous			
		D820	Shared	599	Miscellaneous			
		D820	Shared	59K	Miscellaneous			
		D820	Shared	685	Benefits			
		D820	Shared	688	Miscellaneous			
		D820	Shared	68P	Benefits			
					Total Shared			
		D920	Direct	11A	Labor			
		D920	Direct	11B	Labor			
		D920	Direct	11D	Labor			
		D920	Direct	149	Labor			
		D920	Direct	21A	Material			
		D920	Direct	272	Freight			
		D920	Direct	499	Labor			
		D920	Direct	52A	Miscellaneous			
		D920	Direct	691	Labor			
					Total Direct			
		D920	Shared	11C	Benefits			
		D920	Shared	159	Miscellaneous			
		D920	Shared	27A	Taxes			
		D920	Shared	40B	Miscellaneous			
		D920	Shared	40C	Miscellaneous			
		D920	Shared	40D	Miscellaneous			
		D920	Shared	599	Miscellaneous			
		D920	Shared	685	Benefits			
		D920	Shared	688	Miscellaneous			
		D920	Shared	68P	Benefits			
					Total Shared			
		DA12	Direct	113	Labor			
		DA12	Direct	11A	Labor			
		DA12	Direct	11B	Labor			
		DA12	Direct	11D	Labor			
		DA12	Direct	149	Labor			
		DA12	Direct	499	Labor			
		DA12	Direct	52A	Miscellaneous			
					Total Direct			
		DA12	Shared	11C	Benefits			
		DA12	Shared	159	Miscellaneous			
		DA12	Shared	27A	Taxes			
		DA12	Shared	40B	Miscellaneous			
		DA12	Shared	40C	Miscellaneous			
		DA12	Shared	40D	Miscellaneous			
		DA12	Shared	59K	Miscellaneous			
		DA12	Shared	685	Benefits			
		DA12	Shared	688	Miscellaneous			
		DA12	Shared	68P	Benefits			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Toll Costs	Direct Costs	Shared Costs
					Total Shared			
					Total 6623			
6721								
	D023		Direct	113	Labor			
	D023		Direct	149	Labor			
	D023		Direct	19A	Labor			
	D023		Direct	19B	Labor			
					Total Direct			
	D023		Shared	685	Benefits			
	D023		Shared	688	Miscellaneous			
	D023		Shared	68A	Benefits			
	D023		Shared	68B	Benefits			
	D023		Shared	68P	Benefits			
					Total Shared			
	D320		Direct	69A	Labor			
	D320		Direct	69B	Labor			
					Total Direct			
	D320		Shared	599	Miscellaneous			
					Total Shared			
					Total 6721			
6722								
	D023		Direct	42A	Postage			
	D023		Direct	69A	Labor			
	D023		Direct	69B	Labor			
					Total Direct			
	D023		Shared	27A	Taxes			
	D023		Shared	40A	Miscellaneous			
	D023		Shared	40C	Miscellaneous			
	D023		Shared	50A	Overhead			
					Total Shared			
	D320		Direct	69A	Labor			
	D320		Direct	69B	Labor			
					Total Direct			
	D320		Shared	27A	Taxes			
	D320		Shared	50A	Overhead			
					Total Shared			
	D420		Direct	69A	Labor			
	D420		Direct	69B	Labor			
					Total Direct			
	D420		Shared	51A	Miscellaneous			
					Total Shared			
	D520		Shared	59K	Miscellaneous			
					Total Shared			
	D720		Direct	69F	Labor			
	D720		Direct	69G	Labor			
					Total Direct			
	D720		Shared	27A	Taxes			
	D720		Shared	40H	Miscellaneous			
	D720		Shared	50A	Overhead			
					Total Shared			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Toll Costs	Direct Costs	Shared Costs
		D820	Shared	27A	Taxes			
		D820	Shared	50A	Overhead			
					Total Shared			
		D920	Direct	31A	Labor			
					Total Direct			
					Total 6722			
6723		D023	Direct	499	Labor			
		D023	Direct	69A	Labor			
		D023	Direct	69B	Labor			
					Total Direct			
		D023	Shared	27A	Taxes			
		D023	Shared	40A	Miscellaneous			
		D023	Shared	40B	Miscellaneous			
		D023	Shared	40C	Miscellaneous			
		D023	Shared	40G	Miscellaneous			
		D023	Shared	40H	Miscellaneous			
		D023	Shared	40J	Miscellaneous			
		D023	Shared	40K	Miscellaneous			
		D023	Shared	40M	Miscellaneous			
		D023	Shared	40S	Miscellaneous			
		D023	Shared	40T	Miscellaneous			
		D023	Shared	59K	Miscellaneous			
					Total Shared			
		D120	Direct	211	Material			
		D120	Direct	69A	Labor			
		D120	Direct	69B	Labor			
					Total Direct			
		D120	Shared	27A	Taxes			
		D120	Shared	40A	Miscellaneous			
		D120	Shared	40C	Miscellaneous			
		D120	Shared	40G	Miscellaneous			
		D120	Shared	40H	Miscellaneous			
		D120	Shared	40J	Miscellaneous			
		D120	Shared	40K	Miscellaneous			
		D120	Shared	40M	Miscellaneous			
		D120	Shared	40T	Miscellaneous			
		D120	Shared	40U	Miscellaneous			
		D120	Shared	59K	Miscellaneous			
					Total Shared			
		D122	Shared	40H	Miscellaneous			
		D122	Shared	40J	Miscellaneous			
		D122	Shared	40M	Miscellaneous			
		D122	Shared	40S	Miscellaneous			
		D122	Shared	40T	Miscellaneous			
					Total Shared			
		D123	Direct	211	Material			
		D123	Direct	691	Labor			
		D123	Direct	69A	Labor			
		D123	Direct	69B	Labor			
					Total Direct			
		D123	Shared	271	Taxes			
		D123	Shared	40H	Miscellaneous			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Toll Costs	Direct Costs	Shared Costs
		D123	Shared	40K	Miscellaneous			
		D123	Shared	40M	Miscellaneous			
		D123	Shared	40S	Miscellaneous			
		D123	Shared	40T	Miscellaneous			
					Total Shared			
		D220	Direct	30A	Labor			
		D220	Direct	34A	Labor			
		D220	Direct	69F	Labor			
		D220	Direct	69G	Labor			
					Total Direct			
		D220	Shared	03A	Benefits			
		D220	Shared	27A	Taxes			
		D220	Shared	40C	Miscellaneous			
		D220	Shared	40G	Miscellaneous			
		D220	Shared	40H	Miscellaneous			
		D220	Shared	40J	Miscellaneous			
		D220	Shared	40K	Miscellaneous			
		D220	Shared	40M	Miscellaneous			
		D220	Shared	40S	Miscellaneous			
		D220	Shared	40T	Miscellaneous			
		D220	Shared	40U	Miscellaneous			
		D220	Shared	59K	Miscellaneous			
		D220	Shared	68F	Benefits			
		D220	Shared	68G	Benefits			
					Total Shared			
		D320	Direct	52A	Miscellaneous			
		D320	Direct	69A	Labor			
		D320	Direct	69B	Labor			
					Total Direct			
		D320	Shared	27A	Taxes			
		D320	Shared	40A	Miscellaneous			
		D320	Shared	40C	Miscellaneous			
		D320	Shared	40E	Miscellaneous			
		D320	Shared	40G	Miscellaneous			
		D320	Shared	40H	Miscellaneous			
		D320	Shared	40J	Miscellaneous			
		D320	Shared	40K	Miscellaneous			
		D320	Shared	40M	Miscellaneous			
		D320	Shared	40S	Miscellaneous			
		D320	Shared	40T	Miscellaneous			
		D320	Shared	59K	Miscellaneous			
					Total Shared			
		D420	Direct	191	Labor			
		D420	Direct	19A	Labor			
		D420	Direct	19B	Labor			
		D420	Direct	211	Material			
		D420	Direct	272	Freight			
		D420	Direct	42A	Postage			
		D420	Direct	691	Labor			
		D420	Direct	69A	Labor			
		D420	Direct	69B	Labor			
					Total Direct			
		D420	Shared	271	Taxes			
		D420	Shared	27A	Taxes			
		D420	Shared	40A	Miscellaneous			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Toll Costs	Direct Costs	Shared Costs
		D420	Shared	40C	Miscellaneous			
		D420	Shared	40E	Miscellaneous			
		D420	Shared	40G	Miscellaneous			
		D420	Shared	40H	Miscellaneous			
		D420	Shared	40J	Miscellaneous			
		D420	Shared	40K	Miscellaneous			
		D420	Shared	40M	Miscellaneous			
		D420	Shared	40S	Miscellaneous			
		D420	Shared	40T	Miscellaneous			
		D420	Shared	51A	Miscellaneous			
		D420	Shared	59K	Miscellaneous			
					Total Shared			
		D520	Direct	211	Material			
					Total Direct			
		D520	Shared	27A	Taxes			
		D520	Shared	40H	Miscellaneous			
		D520	Shared	40J	Miscellaneous			
		D520	Shared	40K	Miscellaneous			
		D520	Shared	40M	Miscellaneous			
		D520	Shared	40T	Miscellaneous			
		D520	Shared	59K	Miscellaneous			
					Total Shared			
		D620	Direct	499	Labor			
		D620	Direct	69F	Labor			
		D620	Direct	69G	Labor			
					Total Direct			
		D620	Shared	27A	Taxes			
		D620	Shared	40A	Miscellaneous			
		D620	Shared	40B	Miscellaneous			
		D620	Shared	40C	Miscellaneous			
		D620	Shared	40H	Miscellaneous			
		D620	Shared	40J	Miscellaneous			
		D620	Shared	40K	Miscellaneous			
		D620	Shared	40M	Miscellaneous			
		D620	Shared	40S	Miscellaneous			
		D620	Shared	40T	Miscellaneous			
		D620	Shared	59K	Miscellaneous			
					Total Shared			
		D720	Direct	191	Labor			
		D720	Direct	19F	Labor			
		D720	Direct	19G	Labor			
		D720	Direct	21A	Material			
		D720	Direct	272	Freight			
		D720	Direct	691	Labor			
		D720	Direct	69F	Labor			
		D720	Direct	69G	Labor			
					Total Direct			
		D720	Shared	27A	Taxes			
		D720	Shared	40A	Miscellaneous			
		D720	Shared	40C	Miscellaneous			
		D720	Shared	40G	Miscellaneous			
		D720	Shared	40H	Miscellaneous			
		D720	Shared	40J	Miscellaneous			
		D720	Shared	40K	Miscellaneous			
		D720	Shared	40M	Miscellaneous			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Toll Costs	Direct Costs	Shared Costs
		D720	Shared	40S	Miscellaneous			
		D720	Shared	40T	Miscellaneous			
		D720	Shared	40U	Miscellaneous			
		D720	Shared	59K	Miscellaneous			
					Total Shared			
		D820	Direct	191	Labor			
		D820	Direct	211	Material			
		D820	Direct	21A	Material			
		D820	Direct	272	Freight			
		D820	Direct	34A	Labor			
		D820	Direct	52A	Miscellaneous			
		D820	Direct	691	Labor			
					Total Direct			
		D820	Shared	27A	Taxes			
		D820	Shared	40A	Miscellaneous			
		D820	Shared	40C	Miscellaneous			
		D820	Shared	40G	Miscellaneous			
		D820	Shared	40H	Miscellaneous			
		D820	Shared	40J	Miscellaneous			
		D820	Shared	40K	Miscellaneous			
		D820	Shared	40M	Miscellaneous			
		D820	Shared	40S	Miscellaneous			
		D820	Shared	40T	Miscellaneous			
		D820	Shared	50A	Overhead			
		D820	Shared	59K	Miscellaneous			
					Total Shared			
		D920	Direct	272	Freight			
		D920	Direct	34C	Labor			
					Total Direct			
		D920	Shared	27A	Taxes			
		D920	Shared	40H	Miscellaneous			
		D920	Shared	40J	Miscellaneous			
		D920	Shared	40K	Miscellaneous			
		D920	Shared	40M	Miscellaneous			
		D920	Shared	40T	Miscellaneous			
		D920	Shared	59K	Miscellaneous			
					Total Shared			
		DA12	Shared	40A	Miscellaneous			
		DA12	Shared	40C	Miscellaneous			
		DA12	Shared	40G	Miscellaneous			
		DA12	Shared	40H	Miscellaneous			
		DA12	Shared	40K	Miscellaneous			
		DA12	Shared	40S	Miscellaneous			
		DA12	Shared	40T	Miscellaneous			
					Total Shared			
					Total 6723			
	6724							
		D023	Direct	191	Labor			
		D023	Direct	19A	Labor			
		D023	Direct	19B	Labor			
		D023	Direct	21A	Material			
		D023	Direct	272	Freight			
		D023	Direct	54C	IT/DP			
		D023	Direct	54D	IT/DP			
		D023	Direct	54E	IT/DP			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Toll Costs	Direct Costs	Shared Costs
		D023	Direct	691	Labor			
		D023	Direct	69A	Labor			
		D023	Direct	69B	Labor			
					Total Direct			
		D023	Shared	23B	Software			
		D023	Shared	27A	Taxes			
		D023	Shared	40A	Miscellaneous			
		D023	Shared	40C	Miscellaneous			
		D023	Shared	41C	Overhead			
		D023	Shared	41E	Overhead			
		D023	Shared	59K	Miscellaneous			
		D023	Shared	681	Benefits			
		D023	Shared	68A	Benefits			
		D023	Shared	68B	Benefits			
					Total Shared			
		D120	Direct	69A	Labor			
		D120	Direct	69B	Labor			
					Total Direct			
		D120	Shared	23B	Software			
		D120	Shared	27A	Taxes			
					Total Shared			
		D123	Direct	69A	Labor			
		D123	Direct	69B	Labor			
					Total Direct			
		D123	Shared	27A	Taxes			
		D123	Shared	51C	Miscellaneous			
					Total Shared			
		D220	Direct	54D	IT/DP			
		D220	Direct	69F	Labor			
		D220	Direct	69G	Labor			
					Total Direct			
		D220	Shared	23B	Software			
		D220	Shared	27A	Taxes			
		D220	Shared	599	Miscellaneous			
					Total Shared			
		D320	Direct	42A	Postage			
		D320	Direct	69A	Labor			
		D320	Direct	69B	Labor			
					Total Direct			
		D320	Shared	23B	Software			
		D320	Shared	27A	Taxes			
		D320	Shared	599	Miscellaneous			
					Total Shared			
		D420	Direct	69A	Labor			
		D420	Direct	69B	Labor			
					Total Direct			
		D420	Shared	23B	Software			
		D420	Shared	27A	Taxes			
		D420	Shared	51C	Miscellaneous			
					Total Shared			
		D520	Direct	42A	Postage			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Toll Costs	Direct Costs	Shared Costs
					Total Direct			
		D520	Shared	03A	Benefits			
		D520	Shared	27A	Taxes			
		D520	Shared	599	Miscellaneous			
		D520	Shared	59K	Miscellaneous			
					Total Shared			
		D620	Direct	69F	Labor			
		D620	Direct	69G	Labor			
					Total Direct			
		D620	Shared	23B	Software			
		D620	Shared	27A	Taxes			
					Total Shared			
		D720	Direct	191	Labor			
		D720	Direct	19F	Labor			
		D720	Direct	19G	Labor			
		D720	Direct	21A	Material			
		D720	Direct	272	Freight			
		D720	Direct	30B	Labor			
		D720	Direct	691	Labor			
		D720	Direct	69F	Labor			
		D720	Direct	69G	Labor			
					Total Direct			
		D720	Shared	23B	Software			
		D720	Shared	27A	Taxes			
		D720	Shared	40A	Miscellaneous			
		D720	Shared	681	Benefits			
		D720	Shared	68F	Benefits			
		D720	Shared	68G	Benefits			
					Total Shared			
		D820	Direct	34A	Labor			
					Total Direct			
		D820	Shared	23B	Software			
		D820	Shared	27A	Taxes			
		D820	Shared	599	Miscellaneous			
					Total Shared			
		D920	Direct	54C	IT/DP			
					Total Direct			
		D920	Shared	27A	Taxes			
		D920	Shared	40A	Miscellaneous			
		D920	Shared	40C	Miscellaneous			
		D920	Shared	51C	Miscellaneous			
					Total Shared			
					Total 6724			
6728								
		D023	Direct	191	Labor			
		D023	Direct	19A	Labor			
		D023	Direct	19B	Labor			
		D023	Direct	211	Material			
		D023	Direct	21A	Material			
		D023	Direct	272	Freight			
		D023	Direct	42A	Postage			
		D023	Direct	52A	Miscellaneous			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Toll Costs	Direct Costs	Shared Costs
		D023	Direct	691	Labor			
		D023	Direct	69A	Labor			
		D023	Direct	69B	Labor			
					Total Direct			
		D023	Shared	13A	Benefits			
		D023	Shared	13C	Benefits			
		D023	Shared	271	Taxes			
		D023	Shared	27A	Taxes			
		D023	Shared	40A	Miscellaneous			
		D023	Shared	40C	Miscellaneous			
		D023	Shared	41C	Overhead			
		D023	Shared	41E	Overhead			
		D023	Shared	59K	Miscellaneous			
		D023	Shared	681	Benefits			
		D023	Shared	685	Benefits			
		D023	Shared	688	Miscellaneous			
		D023	Shared	68A	Benefits			
		D023	Shared	68B	Benefits			
		D023	Shared	68P	Benefits			
					Total Shared			
		D120	Direct	19A	Labor			
		D120	Direct	19B	Labor			
		D120	Direct	211	Material			
		D120	Direct	272	Freight			
		D120	Direct	42A	Postage			
		D120	Direct	52A	Miscellaneous			
		D120	Direct	691	Labor			
		D120	Direct	69A	Labor			
		D120	Direct	69B	Labor			
					Total Direct			
		D120	Shared	13A	Benefits			
		D120	Shared	13B	Benefits			
		D120	Shared	13C	Benefits			
		D120	Shared	271	Taxes			
		D120	Shared	27A	Taxes			
		D120	Shared	59K	Miscellaneous			
		D120	Shared	685	Benefits			
		D120	Shared	688	Miscellaneous			
		D120	Shared	68A	Benefits			
		D120	Shared	68B	Benefits			
		D120	Shared	68P	Benefits			
					Total Shared			
		D122	Direct	211	Material			
		D122	Direct	42A	Postage			
		D122	Direct	52A	Miscellaneous			
					Total Direct			
		D122	Shared	13A	Benefits			
		D122	Shared	13B	Benefits			
		D122	Shared	13C	Benefits			
		D122	Shared	27A	Taxes			
		D122	Shared	685	Benefits			
		D122	Shared	688	Miscellaneous			
		D122	Shared	68P	Benefits			
					Total Shared			
		D123	Direct	19A	Labor			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Toll Costs	Direct Costs	Shared Costs
		D123	Direct	19B	Labor			
		D123	Direct	211	Material			
		D123	Direct	42A	Postage			
		D123	Direct	52A	Miscellaneous			
		D123	Direct	69A	Labor			
		D123	Direct	69B	Labor			
					Total Direct			
		D123	Shared	13A	Benefits			
		D123	Shared	13B	Benefits			
		D123	Shared	13C	Benefits			
		D123	Shared	27A	Taxes			
		D123	Shared	685	Benefits			
		D123	Shared	688	Miscellaneous			
		D123	Shared	68A	Benefits			
		D123	Shared	68B	Benefits			
		D123	Shared	68P	Benefits			
					Total Shared			
		D220	Direct	191	Labor			
		D220	Direct	19F	Labor			
		D220	Direct	19G	Labor			
		D220	Direct	211	Material			
		D220	Direct	21A	Material			
		D220	Direct	272	Freight			
		D220	Direct	31A	Labor			
		D220	Direct	34C	Labor			
		D220	Direct	42A	Postage			
		D220	Direct	52A	Miscellaneous			
		D220	Direct	691	Labor			
		D220	Direct	69F	Labor			
		D220	Direct	69G	Labor			
					Total Direct			
		D220	Shared	13A	Benefits			
		D220	Shared	13B	Benefits			
		D220	Shared	13C	Benefits			
		D220	Shared	271	Taxes			
		D220	Shared	27A	Taxes			
		D220	Shared	40C	Miscellaneous			
		D220	Shared	41E	Overhead			
		D220	Shared	59K	Miscellaneous			
		D220	Shared	681	Benefits			
		D220	Shared	685	Benefits			
		D220	Shared	688	Miscellaneous			
		D220	Shared	68F	Benefits			
		D220	Shared	68G	Benefits			
		D220	Shared	68P	Benefits			
					Total Shared			
		D320	Direct	19A	Labor			
		D320	Direct	19B	Labor			
		D320	Direct	27B	Freight			
		D320	Direct	42A	Postage			
		D320	Direct	52A	Miscellaneous			
		D320	Direct	69A	Labor			
		D320	Direct	69B	Labor			
					Total Direct			
		D320	Shared	13A	Benefits			
		D320	Shared	13B	Benefits			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Toll Costs	Direct Costs	Shared Costs
		D320	Shared	13C	Benefits			
		D320	Shared	27A	Taxes			
		D320	Shared	40A	Miscellaneous			
		D320	Shared	40C	Miscellaneous			
		D320	Shared	59K	Miscellaneous			
		D320	Shared	685	Benefits			
		D320	Shared	688	Miscellaneous			
		D320	Shared	68A	Benefits			
		D320	Shared	68B	Benefits			
		D320	Shared	68P	Benefits			
					Total Shared			
		D420	Direct	191	Labor			
		D420	Direct	19A	Labor			
		D420	Direct	19B	Labor			
		D420	Direct	211	Material			
		D420	Direct	272	Freight			
		D420	Direct	34A	Labor			
		D420	Direct	42A	Postage			
		D420	Direct	52A	Miscellaneous			
		D420	Direct	691	Labor			
		D420	Direct	69A	Labor			
		D420	Direct	69B	Labor			
					Total Direct			
		D420	Shared	13A	Benefits			
		D420	Shared	13B	Benefits			
		D420	Shared	13C	Benefits			
		D420	Shared	27A	Taxes			
		D420	Shared	57A	Rents			
		D420	Shared	65A	Miscellaneous			
		D420	Shared	65B	Miscellaneous			
		D420	Shared	685	Benefits			
		D420	Shared	688	Miscellaneous			
		D420	Shared	68A	Benefits			
		D420	Shared	68B	Benefits			
		D420	Shared	68P	Benefits			
					Total Shared			
		D520	Direct	149	Labor			
		D520	Direct	191	Labor			
		D520	Direct	211	Material			
		D520	Direct	272	Freight			
		D520	Direct	52A	Miscellaneous			
		D520	Direct	691	Labor			
					Total Direct			
		D520	Shared	13A	Benefits			
		D520	Shared	13B	Benefits			
		D520	Shared	13C	Benefits			
		D520	Shared	271	Taxes			
		D520	Shared	27A	Taxes			
		D520	Shared	59K	Miscellaneous			
		D520	Shared	681	Benefits			
		D520	Shared	685	Benefits			
		D520	Shared	688	Miscellaneous			
		D520	Shared	68P	Benefits			
					Total Shared			
		D620	Direct	149	Labor			
		D620	Direct	19F	Labor			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Toll Costs	Direct Costs	Shared Costs
		D620	Direct	19G	Labor			
		D620	Direct	211	Material			
		D620	Direct	42A	Postage			
		D620	Direct	52A	Miscellaneous			
		D620	Direct	69F	Labor			
		D620	Direct	69G	Labor			
					Total Direct			
		D620	Shared	13A	Benefits			
		D620	Shared	13B	Benefits			
		D620	Shared	13C	Benefits			
		D620	Shared	27A	Taxes			
		D620	Shared	685	Benefits			
		D620	Shared	688	Miscellaneous			
		D620	Shared	68F	Benefits			
		D620	Shared	68G	Benefits			
		D620	Shared	68P	Benefits			
					Total Shared			
		D720	Direct	149	Labor			
		D720	Direct	191	Labor			
		D720	Direct	19F	Labor			
		D720	Direct	19G	Labor			
		D720	Direct	211	Material			
		D720	Direct	272	Freight			
		D720	Direct	34C	Labor			
		D720	Direct	499	Labor			
		D720	Direct	52A	Miscellaneous			
		D720	Direct	691	Labor			
		D720	Direct	69F	Labor			
		D720	Direct	69G	Labor			
					Total Direct			
		D720	Shared	13A	Benefits			
		D720	Shared	13B	Benefits			
		D720	Shared	13C	Benefits			
		D720	Shared	271	Taxes			
		D720	Shared	27A	Taxes			
		D720	Shared	40B	Miscellaneous			
		D720	Shared	41A	Overhead			
		D720	Shared	41E	Overhead			
		D720	Shared	57B	Miscellaneous			
		D720	Shared	59K	Miscellaneous			
		D720	Shared	65F	Miscellaneous			
		D720	Shared	65G	Miscellaneous			
		D720	Shared	685	Benefits			
		D720	Shared	688	Miscellaneous			
		D720	Shared	68F	Benefits			
		D720	Shared	68G	Benefits			
		D720	Shared	68P	Benefits			
					Total Shared			
		D820	Direct	149	Labor			
		D820	Direct	191	Labor			
		D820	Direct	211	Material			
		D820	Direct	272	Freight			
		D820	Direct	34C	Labor			
		D820	Direct	42A	Postage			
		D820	Direct	499	Labor			
		D820	Direct	52A	Miscellaneous			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Toll Costs	Direct Costs	Shared Costs
		D820	Direct	691	Labor			
					Total Direct			
		D820	Shared	13A	Benefits			
		D820	Shared	13B	Benefits			
		D820	Shared	13C	Benefits			
		D820	Shared	271	Taxes			
		D820	Shared	27A	Taxes			
		D820	Shared	40B	Miscellaneous			
		D820	Shared	57B	Miscellaneous			
		D820	Shared	59K	Miscellaneous			
		D820	Shared	685	Benefits			
		D820	Shared	688	Miscellaneous			
		D820	Shared	68P	Benefits			
					Total Shared			
		D920	Direct	149	Labor			
		D920	Direct	211	Material			
		D920	Direct	272	Freight			
		D920	Direct	34C	Labor			
		D920	Direct	42A	Postage			
		D920	Direct	499	Labor			
		D920	Direct	52A	Miscellaneous			
		D920	Direct	691	Labor			
					Total Direct			
		D920	Shared	13A	Benefits			
		D920	Shared	13B	Benefits			
		D920	Shared	13C	Benefits			
		D920	Shared	271	Taxes			
		D920	Shared	27A	Taxes			
		D920	Shared	40B	Miscellaneous			
		D920	Shared	685	Benefits			
		D920	Shared	688	Miscellaneous			
		D920	Shared	68P	Benefits			
					Total Shared			
		DA12	Direct	149	Labor			
		DA12	Direct	211	Material			
		DA12	Direct	272	Freight			
		DA12	Direct	34C	Labor			
		DA12	Direct	42A	Postage			
		DA12	Direct	499	Labor			
		DA12	Direct	52A	Miscellaneous			
		DA12	Direct	691	Labor			
		DA12	Direct	697	Labor			
					Total Direct			
		DA12	Shared	13A	Benefits			
		DA12	Shared	13B	Benefits			
		DA12	Shared	13C	Benefits			
		DA12	Shared	271	Taxes			
		DA12	Shared	27A	Taxes			
		DA12	Shared	40B	Miscellaneous			
		DA12	Shared	685	Benefits			
		DA12	Shared	688	Miscellaneous			
		DA12	Shared	68P	Benefits			
					Total Shared			
					Total 6728			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Toll Costs	Direct Costs	Shared Costs
Total Bill Inquiry-Res								
Data Processing								
	6124	BILLSTAR	Direct	000	IT/DP			
					Total Direct			
		BVT	Direct	000	IT/DP			
					Total Direct			
		CBSS	Direct	000	IT/DP			
					Total Direct			
					Total 6124			
	6724	BILLSTAR	Direct	000	IT/DP			
					Total Direct			
		BVT	Direct	000	IT/DP			
					Total Direct			
		CBSS	Direct	000	IT/DP			
					Total Direct			
					Total 6724			
Total Data Processing								
Toll Investigation								
	6122	DS92	Direct	34D	Labor			
					Total Direct			
		DS92	Shared	27A	Taxes			
					Total Shared			
		DS95	Direct	34D	Labor			
					Total Direct			
		DS95	Shared	27A	Taxes			
					Total Shared			
					Total 6122			
	6123	DS92	Direct	191	Labor			
		DS92	Direct	21A	Material			
		DS92	Direct	272	Freight			
		DS92	Direct	34A	Labor			
		DS92	Direct	52A	Miscellaneous			
		DS92	Direct	691	Labor			
					Total Direct			
		DS92	Shared	27A	Taxes			
		DS92	Shared	681	Benefits			
					Total Shared			
		DS95	Direct	191	Labor			
		DS95	Direct	21A	Material			
		DS95	Direct	272	Freight			
		DS95	Direct	52A	Miscellaneous			
		DS95	Direct	691	Labor			
					Total Direct			
		DS95	Shared	27A	Taxes			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Toll Costs	Direct Costs	Shared Costs
		DS95	Shared	41E	Overhead			
		DS95	Shared	681	Benefits			
					Total Shared			
					Total 6123			
6124								
		DS92	Direct	113	Labor			
		DS92	Direct	11A	Labor			
		DS92	Direct	11B	Labor			
		DS92	Direct	191	Labor			
		DS92	Direct	19A	Labor			
		DS92	Direct	19B	Labor			
		DS92	Direct	21A	Material			
		DS92	Direct	272	Freight			
		DS92	Direct	34A	Labor			
		DS92	Direct	42A	Postage			
		DS92	Direct	54D	IT/DP			
		DS92	Direct	691	Labor			
		DS92	Direct	69A	Labor			
		DS92	Direct	69B	Labor			
					Total Direct			
		DS92	Shared	11C	Benefits			
		DS92	Shared	27A	Taxes			
		DS92	Shared	40M	Miscellaneous			
		DS92	Shared	681	Benefits			
		DS92	Shared	685	Benefits			
		DS92	Shared	688	Miscellaneous			
		DS92	Shared	68A	Benefits			
		DS92	Shared	68B	Benefits			
		DS92	Shared	68P	Benefits			
					Total Shared			
		DS95	Direct	113	Labor			
		DS95	Direct	11A	Labor			
		DS95	Direct	11B	Labor			
		DS95	Direct	11D	Labor			
		DS95	Direct	149	Labor			
		DS95	Direct	191	Labor			
		DS95	Direct	19A	Labor			
		DS95	Direct	19B	Labor			
		DS95	Direct	21A	Material			
		DS95	Direct	272	Freight			
		DS95	Direct	30D	Labor			
		DS95	Direct	34A	Labor			
		DS95	Direct	34C	Labor			
		DS95	Direct	42A	Postage			
		DS95	Direct	52A	Miscellaneous			
		DS95	Direct	691	Labor			
		DS95	Direct	69A	Labor			
		DS95	Direct	69B	Labor			
					Total Direct			
		DS95	Shared	11C	Benefits			
		DS95	Shared	13C	Benefits			
		DS95	Shared	159	Miscellaneous			
		DS95	Shared	27A	Taxes			
		DS95	Shared	40A	Miscellaneous			
		DS95	Shared	40C	Miscellaneous			
		DS95	Shared	40M	Miscellaneous			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Toll Costs	Direct Costs	Shared Costs
		DS95	Shared	41E	Overhead			
		DS95	Shared	50A	Overhead			
		DS95	Shared	57A	Rents			
		DS95	Shared	59K	Miscellaneous			
		DS95	Shared	65A	Miscellaneous			
		DS95	Shared	65B	Miscellaneous			
		DS95	Shared	681	Benefits			
		DS95	Shared	685	Benefits			
		DS95	Shared	688	Miscellaneous			
		DS95	Shared	68A	Benefits			
		DS95	Shared	68B	Benefits			
		DS95	Shared	68P	Benefits			
					Total Shared			
		TEMPO	Direct	000	IT/DP			
					Total Direct			
					Total 6124			
6623		DS92	Direct	113	Labor			
		DS92	Direct	11A	Labor			
		DS92	Direct	11B	Labor			
		DS92	Direct	11D	Labor			
		DS92	Direct	149	Labor			
		DS92	Direct	19A	Labor			
		DS92	Direct	19B	Labor			
		DS92	Direct	34A	Labor			
		DS92	Direct	42A	Postage			
		DS92	Direct	52A	Miscellaneous			
		DS92	Direct	69A	Labor			
		DS92	Direct	69B	Labor			
					Total Direct			
		DS92	Shared	11C	Benefits			
		DS92	Shared	159	Miscellaneous			
		DS92	Shared	27A	Taxes			
		DS92	Shared	40A	Miscellaneous			
		DS92	Shared	40C	Miscellaneous			
		DS92	Shared	40M	Miscellaneous			
		DS92	Shared	41A	Overhead			
		DS92	Shared	41D	Overhead			
		DS92	Shared	41E	Overhead			
		DS92	Shared	41G	Overhead			
		DS92	Shared	41K	Overhead			
		DS92	Shared	51A	Miscellaneous			
		DS92	Shared	57B	Miscellaneous			
		DS92	Shared	599	Miscellaneous			
		DS92	Shared	59K	Miscellaneous			
		DS92	Shared	65A	Miscellaneous			
		DS92	Shared	65B	Miscellaneous			
		DS92	Shared	685	Benefits			
		DS92	Shared	688	Miscellaneous			
		DS92	Shared	68A	Benefits			
		DS92	Shared	68B	Benefits			
		DS92	Shared	68P	Benefits			
					Total Shared			
		DS95	Direct	113	Labor			
		DS95	Direct	149	Labor			
		DS95	Direct	19A	Labor			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Toll Costs	Direct Costs	Shared Costs
		DS95	Direct	19B	Labor			
		DS95	Direct	34A	Labor			
		DS95	Direct	42A	Postage			
		DS95	Direct	52A	Miscellaneous			
		DS95	Direct	69A	Labor			
		DS95	Direct	69B	Labor			
					Total Direct			
		DS95	Shared	159	Miscellaneous			
		DS95	Shared	27A	Taxes			
		DS95	Shared	40A	Miscellaneous			
		DS95	Shared	40C	Miscellaneous			
		DS95	Shared	41A	Overhead			
		DS95	Shared	41C	Overhead			
		DS95	Shared	41D	Overhead			
		DS95	Shared	41G	Overhead			
		DS95	Shared	41K	Overhead			
		DS95	Shared	43A	Miscellaneous			
		DS95	Shared	599	Miscellaneous			
		DS95	Shared	685	Benefits			
		DS95	Shared	688	Miscellaneous			
		DS95	Shared	68A	Benefits			
		DS95	Shared	68B	Benefits			
		DS95	Shared	68P	Benefits			
					Total Shared			
					Total 6623			
6722		DS92	Direct	69A	Labor			
		DS92	Direct	69B	Labor			
					Total Direct			
		DS92	Shared	51A	Miscellaneous			
					Total Shared			
					Total 6722			
6723		DS92	Direct	69A	Labor			
		DS92	Direct	69B	Labor			
					Total Direct			
		DS92	Shared	40G	Miscellaneous			
		DS92	Shared	40H	Miscellaneous			
		DS92	Shared	40J	Miscellaneous			
		DS92	Shared	40M	Miscellaneous			
		DS92	Shared	40T	Miscellaneous			
					Total Shared			
		DS95	Direct	69A	Labor			
		DS95	Direct	69B	Labor			
					Total Direct			
		DS95	Shared	27A	Taxes			
		DS95	Shared	40G	Miscellaneous			
		DS95	Shared	40H	Miscellaneous			
		DS95	Shared	40J	Miscellaneous			
		DS95	Shared	40K	Miscellaneous			
		DS95	Shared	40M	Miscellaneous			
		DS95	Shared	40T	Miscellaneous			
		DS95	Shared	59K	Miscellaneous			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Toll Costs	Direct Costs	Shared Costs
					Total Shared			
					Total 6723			
6724		DS92	Direct	54D	IT/DP			
		DS92	Direct	69A	Labor			
		DS92	Direct	69B	Labor			
					Total Direct			
		DS92	Shared	23B	Software			
		DS92	Shared	27A	Taxes			
					Total Shared			
		DS95	Direct	113	Labor			
		DS95	Direct	149	Labor			
		DS95	Direct	19A	Labor			
		DS95	Direct	19B	Labor			
		DS95	Direct	42A	Postage			
		DS95	Direct	52A	Miscellaneous			
		DS95	Direct	69A	Labor			
		DS95	Direct	69B	Labor			
					Total Direct			
		DS95	Shared	23B	Software			
		DS95	Shared	27A	Taxes			
		DS95	Shared	40A	Miscellaneous			
		DS95	Shared	40C	Miscellaneous			
		DS95	Shared	685	Benefits			
		DS95	Shared	688	Miscellaneous			
		DS95	Shared	68A	Benefits			
		DS95	Shared	68B	Benefits			
		DS95	Shared	68P	Benefits			
					Total Shared			
		TEMPO	Direct	000	IT/DP			
					Total Direct			
					Total 6724			
6728		DS92	Direct	191	Labor			
		DS92	Direct	19A	Labor			
		DS92	Direct	19B	Labor			
		DS92	Direct	211	Material			
		DS92	Direct	272	Freight			
		DS92	Direct	52A	Miscellaneous			
		DS92	Direct	691	Labor			
		DS92	Direct	69A	Labor			
		DS92	Direct	69B	Labor			
					Total Direct			
		DS92	Shared	13A	Benefits			
		DS92	Shared	13B	Benefits			
		DS92	Shared	13C	Benefits			
		DS92	Shared	271	Taxes			
		DS92	Shared	27A	Taxes			
		DS92	Shared	59K	Miscellaneous			
		DS92	Shared	685	Benefits			
		DS92	Shared	688	Miscellaneous			
		DS92	Shared	68A	Benefits			
		DS92	Shared	68B	Benefits			
		DS92	Shared	68P	Benefits			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Toll Costs	Direct Costs	Shared Costs
Total Shared								
		DS95	Direct	19A	Labor			
		DS95	Direct	19B	Labor			
		DS95	Direct	42A	Postage			
		DS95	Direct	52A	Miscellaneous			
		OS95	Direct	69A	Labor			
		DS95	Direct	69B	Labor			
Total Direct								
		DS95	Shared	13A	Benefits			
		DS95	Shared	13B	Benefits			
		DS95	Shared	13C	Benefits			
		DS95	Shared	27A	Taxes			
		DS95	Shared	59K	Miscellaneous			
		DS95	Shared	685	Benefits			
		DS95	Shared	688	Miscellaneous			
		DS95	Shared	68A	Benefits			
		DS95	Shared	68B	Benefits			
		DS95	Shared	68P	Benefits			
Total Shared								
Total 6728								
Total Toll Investigation								
Treatment								
	6121							
		D014	Shared	57A	Rents			
Total Shared								
Total 6121								
	6122							
		D014	Direct	191	Labor			
		D014	Direct	21A	Material			
		D014	Direct	272	Freight			
		D014	Direct	34D	Labor			
		D014	Direct	691	Labor			
Total Direct								
		D014	Shared	27A	Taxes			
		D014	Shared	681	Benefits			
Total Shared								
Total 6122								
	6123							
		D014	Direct	191	Labor			
		D014	Direct	19A	Labor			
		D014	Direct	19B	Labor			
		D014	Direct	20A	Material			
		D014	Direct	21A	Material			
		D014	Direct	272	Freight			
		D014	Direct	34A	Labor			
		D014	Direct	34C	Labor			
		D014	Direct	42A	Postage			
		D014	Direct	52A	Miscellaneous			
		D014	Direct	691	Labor			
		D014	Direct	69A	Labor			
		D014	Direct	69B	Labor			
Total Direct								

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Toll Costs	Direct Costs	Shared Costs
		D014	Shared	27A	Taxes			
		D014	Shared	41E	Overhead			
		D014	Shared	57A	Rents			
		D014	Shared	57B	Miscellaneous			
		D014	Shared	681	Benefits			
		D014	Shared	68A	Benefits			
		D014	Shared	68B	Benefits			
					Total Shared			
					Total 6123			
6124		D014	Direct	191	Labor			
		D014	Direct	19A	Labor			
		D014	Direct	19B	Labor			
		D014	Direct	20A	Material			
		D014	Direct	21A	Material			
		D014	Direct	272	Freight			
		D014	Direct	34C	Labor			
		D014	Direct	54D	IT/DP			
		D014	Direct	691	Labor			
		D014	Direct	69A	Labor			
		D014	Direct	69B	Labor			
					Total Direct			
		D014	Shared	27A	Taxes			
		D014	Shared	57A	Rents			
		D014	Shared	65A	Miscellaneous			
		D014	Shared	65B	Miscellaneous			
		D014	Shared	681	Benefits			
		D014	Shared	68A	Benefits			
		D014	Shared	68B	Benefits			
					Total Shared			
		TP	Direct	000	IT/DP			
					Total Direct			
					Total 6124			
6623		D014	Direct	113	Labor			
		D014	Direct	11A	Labor			
		D014	Direct	11B	Labor			
		D014	Direct	149	Labor			
		D014	Direct	14C	Labor			
		D014	Direct	191	Labor			
		D014	Direct	19A	Labor			
		D014	Direct	19B	Labor			
		D014	Direct	21A	Material			
		D014	Direct	272	Freight			
		D014	Direct	30A	Labor			
		D014	Direct	30D	Labor			
		D014	Direct	34A	Labor			
		D014	Direct	34B	Labor			
		D014	Direct	36A	Labor			
		D014	Direct	42A	Postage			
		D014	Direct	52A	Miscellaneous			
		D014	Direct	691	Labor			
		D014	Direct	69A	Labor			
		D014	Direct	69B	Labor			
					Total Direct			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Toll Costs	Direct Costs	Shared Costs
		D014	Shared	11C	Benefits			
		D014	Shared	159	Miscellaneous			
		D014	Shared	23D	Software			
		D014	Shared	27A	Taxes			
		D014	Shared	39A	Miscellaneous			
		D014	Shared	40A	Miscellaneous			
		D014	Shared	40B	Miscellaneous			
		D014	Shared	40C	Miscellaneous			
		D014	Shared	40D	Miscellaneous			
		D014	Shared	40E	Miscellaneous			
		D014	Shared	40F	Miscellaneous			
		D014	Shared	40G	Miscellaneous			
		D014	Shared	40K	Miscellaneous			
		D014	Shared	40M	Miscellaneous			
		D014	Shared	40P	Miscellaneous			
		D014	Shared	40U	Miscellaneous			
		D014	Shared	41A	Overhead			
		D014	Shared	41C	Overhead			
		D014	Shared	41D	Overhead			
		D014	Shared	41E	Overhead			
		D014	Shared	41G	Overhead			
		D014	Shared	41K	Overhead			
		D014	Shared	43A	Miscellaneous			
		D014	Shared	51A	Miscellaneous			
		D014	Shared	51C	Miscellaneous			
		D014	Shared	57A	Rents			
		D014	Shared	57B	Miscellaneous			
		D014	Shared	599	Miscellaneous			
		D014	Shared	59K	Miscellaneous			
		D014	Shared	65A	Miscellaneous			
		D014	Shared	65B	Miscellaneous			
		D014	Shared	685	Benefits			
		D014	Shared	688	Miscellaneous			
		D014	Shared	68A	Benefits			
		D014	Shared	68B	Benefits			
		D014	Shared	68P	Benefits			
		D014	Shared	BAL	Miscellaneous			
					Total Shared			
					Total 6623			
	6723							
		D014	Direct	191	Labor			
		D014	Direct	19A	Labor			
		D014	Direct	19B	Labor			
		D014	Direct	211	Material			
		D014	Direct	272	Freight			
		D014	Direct	691	Labor			
		D014	Direct	69A	Labor			
		D014	Direct	69B	Labor			
					Total Direct			
		D014	Shared	271	Taxes			
		D014	Shared	27A	Taxes			
		D014	Shared	40H	Miscellaneous			
		D014	Shared	40J	Miscellaneous			
		D014	Shared	40K	Miscellaneous			
		D014	Shared	40M	Miscellaneous			
		D014	Shared	40T	Miscellaneous			
		D014	Shared	59K	Miscellaneous			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Toll Costs	Direct Costs	Shared Costs
Total Shared								
Total 6723								
6724								
	D014		Direct	113	Labor			
	D014		Direct	149	Labor			
	D014		Direct	19A	Labor			
	D014		Direct	19B	Labor			
	D014		Direct	27C	Freight			
	D014		Direct	30B	Labor			
	D014		Direct	54A	IT/DP			
	D014		Direct	54B	IT/DP			
	D014		Direct	54C	IT/DP			
	D014		Direct	54D	IT/DP			
	D014		Direct	69A	Labor			
	D014		Direct	69B	Labor			
Total Direct								
	D014		Shared	159	Miscellaneous			
	D014		Shared	23A	Software			
	D014		Shared	23B	Software			
	D014		Shared	27A	Taxes			
	D014		Shared	599	Miscellaneous			
	D014		Shared	685	Benefits			
	D014		Shared	688	Miscellaneous			
	D014		Shared	68A	Benefits			
	D014		Shared	68B	Benefits			
	D014		Shared	68P	Benefits			
Total Shared								
	TP		Direct	000	IT/DP			
Total Direct								
Total 6724								
6728								
	D014		Direct	191	Labor			
	D014		Direct	19A	Labor			
	D014		Direct	19B	Labor			
	D014		Direct	211	Material			
	D014		Direct	21A	Material			
	D014		Direct	272	Freight			
	D014		Direct	42A	Postage			
	D014		Direct	52A	Miscellaneous			
	D014		Direct	691	Labor			
	D014		Direct	69A	Labor			
	D014		Direct	69B	Labor			
Total Direct								
	D014		Shared	13A	Benefits			
	D014		Shared	13C	Benefits			
	D014		Shared	27A	Taxes			
	D014		Shared	41A	Overhead			
	D014		Shared	59K	Miscellaneous			
	D014		Shared	681	Benefits			
	D014		Shared	685	Benefits			
	D014		Shared	688	Miscellaneous			
	D014		Shared	68A	Benefits			
	D014		Shared	68B	Benefits			
	D014		Shared	68P	Benefits			

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Toll Costs	Direct Costs	Shared Costs
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Total Shared

Total 6728

Total Treatment

Grand Total

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Billing & Collection Study - B & C Shared Cost - By Activity

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Activity	Account	Budget Center	Alloc Bus Amt	Alloc Res Amt	Alloc Toll Amt
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Bill Distribution

6121
DA93
Total 6121

6122
DS64
DS74
Total 6122

6123
DA93
DCW1
DS64
DS93
Total 6123

6124
DA93
DS64
DS74
DS93
Total 6124

6623
DA93
DC02
DCS1
DCW1
DS64
DS74
DS93
Total 6623

6721
DC02
DCS1
Total 6721

6723
DA93
DCS1
DCW1
DS64
DS74
DS93
Total 6723

6724
DS64
DS93

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Activity	Account	Budget Center	Alloc Bus Amt	Alloc Res Amt	Alloc Toll Amt
Total 6724					
	6728	DA93			
		DC02			
		DCS1			
		DCW1			
		DS64			
		DS74			
		DS93			
		Total 6728			
Total Bill Distribution					
<i>Bill Generation</i>					
	6124	UMS			
		Total 6124			
	6724	UMS			
		Total 6724			
Total Bill Generation					
<i>Bill Inquiry</i>					
	6112	P511			
		P513			
		Total 6112			
	6116	P511			
		P513			
		Total 6116			
	6121	P511			
		P512			
		P517			
		P518			
		P51B			
		P613			
		P623			
		P643			
		P653			
		Total 6121			
	6122	P511			
		P512			
		P513			

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Activity	Account	Budget Center	Alloc Bus Amt	Alloc Res Amt	Alloc Toll Amt
		P514			
		P517			
		P518			
		P51B			
		P51D			
		P530			
		P613			
		P623			
		P633			
		P643			
		P653			
		P79Y			
		Total 6122			
	6123				
		P511			
		P512			
		P513			
		P514			
		P517			
		P518			
		P51B			
		P51D			
		P530			
		P613			
		P623			
		P633			
		P643			
		P653			
		P79Y			
		Total 6123			
	6124				
		P511			
		P512			
		P513			
		P514			
		P517			
		P518			
		P51B			
		P51D			
		P530			
		P613			
		P633			
		P643			
		P653			
		P79Y			
		Total 6124			
	6212				

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Billing & Collection Study - B & C Shared Cost - By Activity

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Activity	Account	Budget Center	Alloc Bus Amt	Alloc Res Amt	Alloc Toll Amt
		P511			
		P518			
		P530			
		Total 6212			
	6362	P511			
		Total 6362			
	6421	P511			
		Total 6421			
	6423	P511			
		Total 6423			
	6534	P511			
		Total 6534			
	6535	P51B			
		Total 6535			
	6622	P51B			
		Total 6622			
	6623	P511			
		P512			
		P513			
		P514			
		P517			
		P518			
		P51B			
		P51D			
		P530			
		P613			
		P623			
		P633			
		P643			
		P653			
		P79Y			
		Total 6623			
	6711	P511			
		P613			
		P633			

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GTE Telephone Operations
Billing & Collection Study - B & C Shared Cost - By Activity

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Activity	Account	Budget Center	Alloc Bus Amt	Alloc Res Amt	Alloc Toll Amt
		Total 6711			
	6721	P643			
		Total 6721			
	6722	P633			
		P643			
		Total 6722			
	6723	P511			
		P512			
		P513			
		P514			
		P517			
		P518			
		P51B			
		P51D			
		P530			
		P613			
		P623			
		P633			
		P643			
		P653			
		P79Y			
		Total 6723			
	6724	P511			
		P512			
		P513			
		P514			
		P517			
		P518			
		P51B			
		P530			
		P613			
		P623			
		P633			
		P643			
		P653			
		P79Y			
		Total 6724			
	6728	P511			
		P512			
		P513			
		P514			

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Billing & Collection Study - B & C Shared Cost - By Activity

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Activity	Account	Budget Center	Alloc Bus Amt	Alloc Res Amt	Alloc Toll Amt
		P517			
		P518			
		P51B			
		P51D			
		P530			
		P613			
		P623			
		P633			
		P643			
		P653			
		P79Y			
		Total 6728			
Total Bill Inquiry					
<i>Bill Inquiry-Res</i>					
	6112				
		D420			
		D520			
		Total 6112			
	6116				
		D420			
		D520			
		Total 6116			
	6121				
		D023			
		D120			
		D220			
		D320			
		D420			
		D520			
		D720			
		D820			
		D920			
		Total 6121			
	6122				
		D023			
		D120			
		D122			
		D220			
		D320			
		D420			
		D520			
		D620			
		D720			
		D820			
		D920			

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Activity	Account	Budget Center	Alloc Bus Amt	Alloc Res Amt	Alloc Toll Amt
		DA12			
		Total 6122			
	6123				
		D023			
		D120			
		D123			
		D220			
		D320			
		D420			
		D520			
		D620			
		D720			
		D820			
		D920			
		DA12			
		Total 6123			
	6124				
		D023			
		D120			
		D122			
		D123			
		D220			
		D320			
		D420			
		D520			
		D620			
		D720			
		D820			
		D920			
		DA12			
		Total 6124			
	6212				
		D420			
		D520			
		Total 6212			
	6411				
		D720			
		Total 6411			
	6421				
		D520			
		Total 6421			
	6423				
		D720			
		Total 6423			
	6623				

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Billing & Collection Study - B & C Shared Cost - By Activity

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Activity	Account	Budget Center	Alloc Bus Amt	Alloc Res Amt	Alloc Toll Amt
		D023			
		D120			
		D122			
		D123			
		D220			
		D320			
		D420			
		D520			
		D620			
		D720			
		D820			
		D920			
		DA12			
		Total 6623			
	6721				
		D023			
		D320			
		Total 6721			
	6722				
		D023			
		D320			
		D420			
		D520			
		D720			
		D820			
		D920			
		Total 6722			
	6723				
		D023			
		D120			
		D122			
		D123			
		D220			
		D320			
		D420			
		D520			
		D620			
		D720			
		D820			
		D920			
		DA12			
		Total 6723			
	6724				
		D023			
		D120			
		D123			

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GTE Telephone Operations
Billing & Collection Study - B & C Shared Cost - By Activity

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Activity	Account	Budget Center	Alloc Bus Amt	Alloc Res Amt	Alloc Toll Amt
		D220			
		D320			
		D420			
		D520			
		D620			
		D720			
		D820			
		D920			
		Total 6724			
	6728				
		D023			
		D120			
		D122			
		D123			
		D220			
		D320			
		D420			
		D520			
		D620			
		D720			
		D820			
		D920			
		DA12			
		Total 6728			
REDACTED					
Total Bill Inquiry-Res					
Cashiering					
	6122				
		D060			
		Total 6122			
	6123				
		D060			
		DA15			
		Total 6123			
	6124				
		D060			
		Total 6124			
	6623				
		D060			
		DA15			
		Total 6623			
	6711				
		D060			
		Total 6711			
	6712				

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Activity	Account	Budget Center	Alloc Bus Amt	Alloc Res Amt	Alloc Toll Amt
		D060			
		Total 6712			
	6723	D060			
		Total 6723			
	6724	D060			
		DA15			
		Total 6724			
	6728	D060			
		DA15			
		Total 6728			
Total Cashiering					
<i>Data Processing</i>					
	6124	BILLSTAR			
		BVT			
		CBSS			
		Total 6124			
	6724	BILLSTAR			
		BVT			
		CBSS			
		Total 6724			
Total Data Processing					
<i>Remittance</i>					
	6121	D020			
		DA91			
		Total 6121			
	6122	D020			
		DA91			
		DS91			
		Total 6122			
	6123	D020			
		DA91			
		DS91			
		Total 6123			

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GTE Telephone Operations
Billing & Collection Study - B & C Shared Cost - By Activity

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Activity	Account	Budget Center	Alloc Bus Amt	Alloc Res Amt	Alloc Toll Amt
	6124	D020 DA91 DS91 Total 6124			
	6232	DA91 Total 6232			
	6623	D020 DA91 DS91 Total 6623			
	6711	D020 Total 6711			
	6721	DA91 DS91 Total 6721			
	6722	D020 DA91 Total 6722			
	6723	D020 DA91 DS91 Total 6723			
	6724	DA91 DS91 Total 6724			
	6728	D020 DA91 DS91 Total 6728			
Total Remittance					
<i>Shared</i>					
	6121	D012			

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GTE Telephone Operations
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Activity	Account	Budget Center	Alloc Bus Amt	Alloc Res Amt	Alloc Toll Amt
		DS62			
		DS80			
		Total 6121			
	6122				
		D012			
		DB72			
		DS62			
		DS71			
		DS72			
		DS80			
		Total 6122			
	6123				
		D012			
		DA72			
		DB72			
		DS20			
		DS31			
		DS32			
		DS33			
		DS34			
		DS36			
		DS40			
		DS61			
		DS62			
		DS63			
		DS71			
		DS72			
		DS80			
		DS94			
		Total 6123			
	6124				
		D012			
		DA72			
		DB72			
		DS20			
		DS31			
		DS32			
		DS33			
		DS34			
		DS36			
		DS40			
		DS61			
		DS62			
		DS63			
		DS71			
		DS72			
		DS80			

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GTE Telephone Operations
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Activity	Account	Budget Center	Alloc Bus Amt	Alloc Res Amt	Alloc Toll Amt
		DS94			
		Total 6124			
	6423	DS71			
		Total 6423			
	6623	D012			
		DA72			
		DB72			
		DS20			
		DS32			
		DS36			
		DS40			
		DS61			
		DS62			
		DS63			
		DS71			
		DS72			
		DS80			
		DS94			
		Total 6623			
	6721	DS61			
		DS62			
		DS80			
		DS94			
		Total 6721			
	6723	D012			
		DA72			
		DB72			
		DS20			
		DS31			
		DS32			
		DS33			
		DS34			
		DS36			
		DS40			
		DS61			
		DS62			
		DS63			
		DS71			
		DS72			
		DS80			
		DS94			
		Total 6723			

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GTE Telephone Operations
Billing & Collection Study - B & C Shared Cost - By Activity

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Activity	Account	Budget Center	Alloc Bus Amt	Alloc Res Amt	Alloc Toll Amt
	6724	D012			
		DS20			
		DS31			
		DS32			
		DS33			
		DS34			
		DS36			
		DS40			
		DS61			
		DS80			
		DS94			
		Total 6724			
	6728	D012			
		DA72			
		DB72			
		DS20			
		DS31			
		DS32			
		DS33			
		DS34			
		DS36			
		DS40			
		DS61			
		DS62			
		DS63			
		DS71			
		DS72			
		DS80			
		DS94			
		Total 6728			
Total Shared					
<i>Toll Investigation</i>					
	6122	DS92			
		DS95			
		Total 6122			
	6123	DS92			
		DS95			
		Total 6123			
	6124	DS92			
		DS95			

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Activity	Account	Budget Center	Alloc Bus Amt	Alloc Res Amt	Alloc Toll Amt
		TEMPO			
		Total 6124			
	6623	DS92			
		DS95			
		Total 6623			
	6722	DS92			
		Total 6722			
	6723	DS92			
		DS95			
		Total 6723			
	6724	DS92			
		DS95			
		TEMPO			
		Total 6724			
	6728	DS92			
		DS95			
		Total 6728			
REDACTED					
Total Toll Investigation					
Treatment					
	6121	D014			
		Total 6121			
	6122	D014			
		Total 6122			
	6123	D014			
		Total 6123			
	6124	D014			
		TP			
		Total 6124			
	6623	D014			
		Total 6623			
	6723				

GTE Telephone Operations
Billing & Collection Study - B & C Shared Cost - By Activity

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Activity	Account	Budget Center	Alloc Bus Amt	Alloc Res Amt	Alloc Toll Amt
		D014			
		Total 6723			
	6724				
		D014			
		TP			
		Total 6724			
	6728				
		D014			
		Total 6728			
Total Treatment					
Grand Total					

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Part III

Carrier Access Billing

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Process Documentation and Methodologies

Objective:

To determine costs per minute of use (MOU) for all Carrier Access Billing and Collection Service (CABS) related activities.

Our approach consisted of the following:

- Obtained carrier access billing information (including all relevant budget center and account code information) from the CABS BA (Business Analysts) group. All end user billing and collections costs have been excluded from this study.
- Divided the CABS process into the following activity areas:
 - Carrier Management
 - Carrier Billing Operations
 - National LEC Settlements
 - Usage Processing
 - Bill Inquiry and Treatment
 - Carrier Billing Support
 - Bill Distribution
 - IT/DP

Each of these activities is described in detail in the Definitions section.

- Conducted interviews with key personnel in each of the major billing and collection activity areas to determine cost structure, key cost drivers, and all other relevant costing information in order to compute costs for each activity area.
- Obtained national MOU volumes to determine billing and collection costs on a per MOU basis. 1998 MOU volume estimates were obtained by using 1997 actual MOU volumes and applying a projected growth rate. This growth rate was obtained by examining the usage record volumes from 1997 and projected 1998, and assuming a similar growth rate for MOU volumes.

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Direct vs. Shared Costs

Direct Costs - All costs directly attributable to the billing and collection process that vary directly with volume levels.

Shared Costs - All costs incurred in the billing and collection process that do not vary directly with volume levels. This includes shared costs that directly support specific billing and collection activities as well as general costs attributable to the billing and collection process.

Carrier Access Billing and Collection Activities:

The following descriptions explain all costs included in each major carrier access billing and collection process area.

Carrier Access Management

Carrier Access Management includes all expenses associated with the administrative function which manages Carrier Billing Operations, National LEC Settlement, Usage Processing, Bill Inquiry and Treatment, Carrier Quality Assurance, Carrier Billing Support, Bill Distribution, and IT/DP.

Carrier Billing Operations

Carrier Billing Operations is responsible for processing CABS bills, supplemental bills, Meet Point Billing, ancillary bills, settlement statements, NGB (No Geographic Boundaries), and stray End User payments. Carrier Billing Operations includes the processing of 1) Billing Operations, 2) CABS Data Management, and 3) Receivables Management. Through Billing Operations, all usage information is maintained through tables and appropriate rates are assigned according to the type of carrier. CABS Data Management performs standard and complex requests for table updates and handles management reporting. They are responsible for pulling samples of bills that should be impacted by new tariffs, products and services to insure correct billing. Receivables Management processes all payments and handles the meet-point billing process as well (shared route involving multiple LECs).

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National LEC Settlements

National Local Exchange Carrier (LEC) Settlement processes LEC settlements and payments for Intralata Toll. It also prepares and mails QRS LIDB (Query Retrieval System Line Information Database) bills for GTE INS (Intelligent Network Services). It involves the billing or remitting of payments for different customers' usage within a given LATA. The Intralata Toll Access Compensation (ITAC) system is used in managing this settlement process instead of CABS because ITAC is specialized in settling these "meet point" billing occurrences. Primarily National LEC Settlements involves access carriers, however there are also some line to line and private line operational services that are handled.

Usage Processing

Usage Processing involves working with the Universal Measurement System (UMS) in ensuring the accuracy of all usage data. This group is responsible for collecting usage records for carrier, other LECs, and GTE Telops. It is also responsible for Automated Message Accounting (AMA) integrity, UMS trending and volume certification, switch certification/testing, and UMS table updating, fraud investigation, and incollect /outcollect usage through CBSS. The Usage Processing group is responsible for ultimately generating all of the usage information, which is used in processing all carrier access and end user bills.

Bill Inquiry and Treatment

Bill Inquiry includes the costs associated with handling and administering billing inquiries from carrier access customers. The largest carriers, AT&T, Sprint, and MCI have each been assigned a specialized department to handle inquiries and investigate any usage or rate discrepancies that may arise. Beyond the "Big 3", there is a division established to handle all other national common carriers (NCC) and all other common carriers (OCC). OCCs are generally smaller regional carriers.

In 1997, Carrier Bill Inquiry and Treatment moved some of its budget centers from San Angelo to Durham. Each carrier billing inquiry division handles the ordering process, which is a non-recurring activity and should not be included in this study. Unlike other carrier access activities, Bill Inquiry and Treatment costs could not be accurately calculated by utilizing sections of the general ledger as a starting point.

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Carrier Billing Support

There are two primary divisions within Carrier Billing Support: CABS Quality Assurance and CABS Support.

- 1) CABS Quality Assurance oversees the CABS Bill Inquiry and Treatment process and includes the quality control and director's divisions. The costs related to this process involve maintaining the integrity of the system used by service consultants in answering bill questions and creating orders, resolving any issues arising in carrier relations, minor training and overall management of the divisions.
- 2) CABS Support expenses include activities not associated with the direct operations of the billing and collection process. They include such activities as maintaining the integrity of the code for all CABS systems, testing of the system, developing new billing products and procedures, creating various "job-aides", and occasional on site-support.

Bill Distribution

Bill Distribution includes activities associated with the physical handling and mailing of carrier access customer bills. This includes postage (including overnight Airborne Express), envelopes (billing and remittance), billing paper stock and the bill enclosing labor functions. The majority of carrier access bill distribution expense is related to Airborne Express over night service. All carrier access related bills are distributed from the Durham, N.C. site. However, the majority of bills distributed from Durham are related to end-users.

IT/DP

Data Processing costs consist of GTE Data Services (GTEDS) billing expenses to Telops. These are contained in accounts 6124XX and 6724XX by GTEDS standard product and billing type. IT/DP processing costs were accounted for through the costs of all major billing systems. These systems are CABS, UMS, and ITAC. Also included in this area are GTEDS costs for the actual printing of access bills.

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Carrier Access Management

Activities

Carrier Access Management includes all expenses associated with the administrative function which manages Carrier Billing Operations, National LEC Settlement, Usage Processing, Bill Inquiry and Treatment, Carrier Quality Assurance, Carrier Billing Support, Bill Distribution, and IT/DP.

Cost Assignment

Through interviews with subject matter experts (SMEs) and on-site observations of B&C activities, we determined that 100% of the costs associated with Carrier Access Management are related to access billing and collection. Since the purpose of this group is to oversee the entire access billing operation all costs were included in the shared cost column.

Forward Looking

No forward looking cost factors were derived for this area because management activities cannot be directly linked to demand based planning cost drivers. It was assumed that these costs would remain flat going forward.

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Carrier Billing Operations

Activities

Carrier Billing Operations is responsible for processing CABS bills, supplemental bills, Meet Point Billing, ancillary bills, settlement statements, NGB (No Geographic Boundaries), and stray End User payments. Carrier Billing Operations includes the processing of 1) Billing Operations, 2) CABS Data Management, and 3) Receivables Management. Through Billing Operations, all usage information is maintained through tables and appropriate rates are assigned according to the type of carrier. CABS Data Management performs standard and complex requests for table updates and handles management reporting. They are responsible for pulling samples of bills that should be impacted by new tariffs, products and services to insure correct billing. Receivables Management processes all payments and handles the meet-point billing process as well (shared route involving multiple LECs).

Cost Assignment

Through interviews with subject matter experts (SMEs) and on-site observations of B&C activities, we determined that of the activities associated with Carrier Billing Operations are related to access billing. In addition, we determined that forward looking 1998 costs are to be estimated at only of 1997 costs.

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Forward Looking Costs

In order to determine a forward looking cost for Carrier Billing Operations we focused on demand based costing methods. A high level demand driver that was utilized in this case was 1998 estimated bill volumes. This volume is expected to increase from _____ bills in 1997, to _____ in 1998. Therefore, giving recognition to volume increases in 1998, the cost/bill is expected to decrease. This results in a decrease in anticipated unit costs from 1997 to 1998 of _____

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National LEC Settlements

Activities

National Local Exchange Carrier (LEC) Settlement processes LEC settlements and payments for Intralata Toll. It also prepares and mails QRS LIDB (Query Retrieval System Line Information Database) bills for GTE INS (Intelligent Network Services). It involves the billing or remitting of payments for different customers' usage within a given LATA. The Intralata Toll Access Compensation (ITAC) system is used in managing this settlement process instead of CABS because ITAC is specialized in settling these "meet point" billing occurrences. Primarily National LEC Settlements involves access carriers, however there are also some line to line and private line operational services that are handled.

Cost Assignment

Through interviews with subject matter experts (SMEs) and on-site observations of B&C activities, we determined that approximately 75% of the activities associated with National LEC Settlement are access-related and should be included as costs in this study.

Forward Looking Costs

No forward looking cost estimates could be obtained in this area.

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Usage Processing

Activities

Usage Processing involves working with the Universal Measurement System (UMS) in ensuring the accuracy of all usage data. This group is responsible for collecting usage records for carrier, other LECs, and GTE Telops. It is also responsible for Automated Message Accounting (AMA) integrity, UMS trending and volume certification, switch certification/testing, and UMS table updating, fraud investigation, and incollect /outcollect usage through CBSS. The Usage Processing group is responsible for ultimately generating all of the usage information, which is used in processing all carrier access and end user bills.

Cost Assignment

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Through interviews with subject matter experts (SMEs) and on-site observations of B&C activities, we determined that approximately of the activities associated with Usage Processing are access-related and should be included as costs in this study. In addition, we determined that forward looking 1998 costs should be estimated higher than 1997 costs.

Forward Looking Costs

In order to determine a forward looking cost for Usage Processing we focused on demand based costing methods. Demand drivers that were used in this case were access usage records, toll usage records processed, and local usage records processed. The total usage record volume is estimated at an increase from in 1997. In addition, the costs per usage record are expected to increase from The combination of these demand-based estimations will have a net effect of increasing the total usage processing costs by

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Bill Inquiry and Treatment

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Activities

Bill Inquiry includes the costs associated with handling and administering billing inquiries from carrier access customers. The largest carriers, AT&T, Sprint, and MCI have each been assigned a specialized department to handle inquiries and investigate any usage or rate discrepancies that may arise. Beyond the "Big 3", there is a division established to handle all other national common carriers (NCC) and all other common carriers (OCC). OCCs are generally smaller regional carriers.

In 1997, Carrier Bill Inquiry and Treatment moved some of its budget centers from San Angelo to Durham. Each carrier billing inquiry division handles the ordering process, which is a non-recurring activity and should not be included in this study. Unlike other carrier access activities, Bill Inquiry and Treatment costs could not be accurately calculated by utilizing sections of the general ledger as a starting point.

Cost Assignment

Through interviews with subject matter experts (SMEs) and on-site observations of B&C activities, we determined a factor that was based on the percentage of inquiry-related activities relative to order-related activities within each division (i.e. AT&T, MCI, Sprint, NCC, and OCC). The percentage of total inquiry activity was found to be approximately In addition, we determined that forward looking 1998 costs should be estimated higher than 1997 costs.

Forward Looking Costs

In order to determine a forward looking cost for Billing Inquiry and Treatment we focused on demand based costing methods. The demand driver utilized in this case

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was the number of access inquiry records across all divisions. The total inquiry record volume is estimated at an increase from in 1997. In addition, the cost per inquiry record are expected to increase from in 1997 to in 1998 due primarily to additional attention given to inquiries which is reflected in increased call time duration. The combination of these demand-based estimations will have a net effect of increasing the total carrier billing inquiry costs by

Carrier Billing Support

Activities

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There are two primary divisions within Carrier Billing Support: CABS Quality Assurance and CABS Support.

1) CABS Quality Assurance oversees the CABS Bill Inquiry and Treatment process and includes the quality control and director's divisions. The costs related to this process involve maintaining the integrity of the system used by service consultants in answering bill questions and creating orders, resolving any issues arising in carrier relations, minor training and overall management of the divisions.

2) CABS Support expenses include activities not associated with the direct operations of the billing and collection process. They include such activities as maintaining the integrity of the code for all CABS systems, testing of the system, developing new billing products and procedures, creating various "job-aides", and occasional on site-support.

Cost Assignment

1. CABS Quality Assurance: It has been determined through interviews with subject matter experts (SMEs) and on-site observations of B&C activities that of the time spent by billing Quality Assurance personnel is carrier access billing and

**Billing Inquiry
Cost Detail**

AT&T

1998 1997

Cost/Inquiry
Billing Inquires (BPD5JO)

Total Cost

Sprint

Cost/Inquiry
Billing Inquires (BPD5JO)

Total Cost

NCC

Cost/Inquiry
Billing Inquires (BPD5JO)

Total Cost

MCI

1998 1997

Cost/Inquiry
Billing Inquires (BPD5JO)

Total Cost

OCC

Cost/Inquiry
Billing Inquires (BPD5JO)

Total Cost

EndUser

Cost/Inquiry
Billing Inquires (BPD5JO)

Total Cost

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Billing Inquiry Cost	1998	1997
Total Cost		
Total Inquiries		
Avd Cost/Inq		

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collection in nature.

2. CABS Support: It has been determined through interviews with SMEs and on-site observations of B&C activities that of the time spent by billing Support personnel is carrier access billing and collection in nature.

Forward Looking Costs

No forward looking cost factors were derived for this area because these support activities cannot be directly linked to demand based planning cost drivers. It was assumed that these costs would remain flat going forward.

Bill Distribution

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Activities

Bill Distribution includes activities associated with the physical handling and mailing of carrier access customer bills. This includes postage (including overnight Airborne Express), envelopes (billing and remittance), billing paper stock and the bill enclosing labor functions. The majority of carrier access bill distribution expense is related to Airborne Express over night service. All carrier access related bills are distributed from the Durham, N.C. site. However, the majority of bills distributed from Durham are related to end-users.

Cost Assignment

Unlike other carrier access activities, Bill Distribution costs could not be accurately calculated by utilizing sections of the general ledger as a starting point. Through interviews with subject matter experts (SMEs) and on-site observations it was determined that of Durham's total bill distribution resources were dedicated to carrier access bills. Of the overnight mailing service total, it was determined that is

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related to carrier access bills.

Forward Looking

There is a regulatory change that will be taking place in carrier access bill distribution during 1998 that will need to be revisited at a later date. This change has to do with the various carriers requesting that more detailed customer information (Pixy data) be included on all of their bills. The effect that this will have on printing and distributing costs at this point is uncertain and unquantifiable. Since there is no quantifiable data on changes in cost we assumed that this activity area would remain flat.

Information Technology /Data Processing

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Activities

Data Processing costs consist of GTE Data Services (GTEDS) billing expenses to Telops. These are contained in accounts 6124XX and 6724XX by GTEDS standard product and billing type. IT/DP processing costs were accounted for through the costs of all major billing systems. These systems are CABS, UMS, and ITAC. Also included in this area are GTEDS costs for the actual printing of access bills.

Cost Assignment

Through interviews with subject matter experts (SMEs) and on-site observations of B&C activities, we determined a total cost of carrier access-related IT/DP activities. It was determined that of UMS is directly related to carrier access billing activities. In the case of the CABS and ITAC, we determined that of these expenses should be

***GTE Carrier Access Billing and Collection
1997 Recurring Cost Study***

<u>Carrier Access Bill Distribution</u>		<u>1997 Access % Access Total</u>
Labor	\$	
Non-Labor	\$	
Fixed Expenses	\$	
Subtotal	\$	
Forms	\$	
Airborne Express	\$	
Total	\$	REDACTED

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included in this study. In addition, we determined that forward looking 1998 costs should be estimated at . lower for UMS than in 1997, higher for CABS, and
lower for ITAC.

Forward Looking Costs

In order to determine a forward looking IT/DP cost, we examined the budgets of UMS, CABS, and ITAC for 1998. These budgeted expenses were used with the corresponding factors explained above.

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**GTE Carrier Access Billing and Collection
1997 Recurring Cost Study**

**Information Technology and
Data Processing Cost Detail**

Universal Measurement System (UMS)

Bill Type*	97 Budget	Assignment	Total
AP/FM	\$		
PROD	\$		
FLSVC	\$		
TEST	\$		
TAPE	\$		
SSP	\$		
TOTAL	\$		

Carrier Access Billing System (CABS)

Bill Type*	97 Budget	Assignment	Total
PROD			
FLSVC			
TEST			
TAPE			
SSP			
TOTAL			

Intralata Toll Access Compensation (ITAC)

Bill Type*	97 Budget	Assignment	Total
PROD	\$		
SSP	\$		
TEST	\$		
SSPM	\$		
FLSVC	\$		
DEPT	\$		
SFTWR	\$		
TAPE	\$		
COM	\$		
EQPUR	\$		
TOTAL	\$		

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*Bill Type descriptions have been included in the appendix.

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***GTE Carrier Access Billing and Collection
1997 Recurring Cost Study***

CARRIER ACCESS BILLING -- PROCESSING COST	Current		Total	FL Factor	Forward		Total
	<i>Direct</i>	<i>Shared</i>			<i>Direct</i>	<i>Shared</i>	
CARRIER BILLING OPERATIONS							
CARRIER BILLING SUPPORT							
CARRIER ACCESS MANAGEMENT							
NATIONAL LEC SETTLEMENTS							
USAGE PROCESSING & INTEGRITY							
BILLING INQUIRY & TREATMENT							
BILL DISTRIBUTION							
Total Processing Cost							

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**GTE Carrier Access Billing and Collection
1997 Recurring Cost Study**

CARRIER ACCESS BILLING – IT/DP COST				FL Factor	Forward		
	Direct	Shared	Total		Direct	Shared	Total
UMS (@70% of Total)							
CABS							
ITAC							
Total IT/DP Cost							

Total Carrier Access Billing Cost

Total Minutes of Use (MOU)

Carrier Access Billing per MOU

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Billing & Collection Study - Carrier Access Billing - Business Cost - By Activity

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Direct Costs	Shared Costs
BILL DISTRIBUTION							
	6623						
		Adjust	Direct				
					Total Direct		
					Total 6623		
Total BILL DISTRIBUTION							
BILLING INQUIRY & TREATMENT							
	6623						
		Adjust	Direct				
					Total Direct		
					Total 6623		
Total BILLING INQUIRY & TREATMENT							
CARRIER BILLING OPERATIONS							
	6112						
		V114	Direct	193	Transportation		
		V114	Direct	653	Transportation		
		V114	Direct	683	Transportation		
		V114	Direct	693	Transportation		
					Total Direct		
					Total 6112		
	6116						
		V114	Direct	192	Labor		
		V114	Direct	692	Labor		
					Total Direct		
		V114	Shared	652	Miscellaneous		
		V114	Shared	682	Benefits		
					Total Shared		
					Total 6116		
	6121						
		V114	Direct	191	Labor		
		V114	Direct	211	Material		
		V114	Direct	272	Freight		
		V114	Direct	691	Labor		
					Total Direct		
		V114	Shared	271	Taxes		
		V114	Shared	681	Benefits		
					Total Shared		
					Total 6121		
	6122						
		V114	Direct	340	Labor		
					Total Direct		
		V114	Shared	27A	Taxes		
					Total Shared		
					Total 6122		
	6123						
		V114	Direct	101	Labor		
		V114	Direct	102	Labor		
		V114	Direct	191	Labor		
		V114	Direct	192	Labor		

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Billing & Collection Study - Carrier Access Billing - Business Cost - By Activity

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Direct Costs	Shared Costs
		V114	Direct	193	Transportation		
		V114	Direct	21A	Material		
		V114	Direct	272	Freight		
		V114	Direct	34A	Labor		
		V114	Direct	42A	Postage		
		V114	Direct	653	Transportation		
		V114	Direct	683	Transportation		
		V114	Direct	691	Labor		
		V114	Direct	692	Labor		
		V114	Direct	693	Transportation		
					Total Direct		
		V114	Shared	122	Overhead		
		V114	Shared	123	Overhead		
		V114	Shared	27A	Taxes		
		V114	Shared	41E	Overhead		
		V114	Shared	57A	Rents		
		V114	Shared	57B	Miscellaneous		
		V114	Shared	651	Miscellaneous		
		V114	Shared	662	Overhead		
		V114	Shared	681	Benefits		
		V114	Shared	682	Benefits		
		V114	Shared	685	Benefits		
		V114	Shared	688	Benefits		
		V114	Shared	68P	Benefits		
					Total Shared		
					Total 6123		
6124							
		V114	Direct	101	Labor		
		V114	Direct	191	Labor		
		V114	Direct	192	Labor		
		V114	Direct	193	Transportation		
		V114	Direct	19A	Labor		
		V114	Direct	19B	Labor		
		V114	Direct	21A	Material		
		V114	Direct	272	Freight		
		V114	Direct	34C	Labor		
		V114	Direct	653	Transportation		
		V114	Direct	683	Transportation		
		V114	Direct	691	Labor		
		V114	Direct	692	Labor		
		V114	Direct	693	Transportation		
		V114	Direct	69B	Labor		
					Total Direct		
		V114	Shared	122	Overhead		
		V114	Shared	123	Overhead		
		V114	Shared	27A	Taxes		
		V114	Shared	651	Miscellaneous		
		V114	Shared	652	Miscellaneous		
		V114	Shared	65A	Miscellaneous		
		V114	Shared	65B	Miscellaneous		
		V114	Shared	662	Overhead		
		V114	Shared	681	Benefits		
		V114	Shared	682	Benefits		
		V114	Shared	685	Benefits		
		V114	Shared	688	Benefits		
		V114	Shared	68A	Benefits		
		V114	Shared	68B	Benefits		
		V114	Shared	68P	Benefits		
		V114	Shared	69A	Labor		
					Total Shared		

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Direct Costs	Shared Costs
Total 6124							
6533		V114	Direct	101	Labor		
					Total Direct		
		V114	Shared	122	Overhead		
		V114	Shared	123	Overhead		
		V114	Shared	662	Overhead		
		V114	Shared	685	Benefits		
		V114	Shared	688	Benefits		
		V114	Shared	68P	Benefits		
					Total Shared		
					Total 6533		
6534		V114	Direct	196	Labor		
					Total Direct		
		V114	Shared	124	Overhead		
		V114	Shared	125	Overhead		
		V114	Shared	126	Overhead		
		V114	Shared	664	Overhead		
		V114	Shared	665	Overhead		
		V114	Shared	666	Overhead		
		V114	Shared	685	Benefits		
		V114	Shared	686	Benefits		
		V114	Shared	688	Benefits		
		V114	Shared	68P	Benefits		
					Total Shared		
					Total 6534		
6623		V114	Direct	113	Labor		
		V114	Direct	11A	Labor		
		V114	Direct	11B	Labor		
		V114	Direct	11D	Labor		
		V114	Direct	149	Labor		
		V114	Direct	19A	Labor		
		V114	Direct	19B	Labor		
		V114	Direct	34A	Labor		
		V114	Direct	42A	Postage		
		V114	Direct	69B	Labor		
					Total Direct		
		V114	Shared	11C	Benefits		
		V114	Shared	159	Miscellaneous		
		V114	Shared	27A	Taxes		
		V114	Shared	40A	Miscellaneous		
		V114	Shared	40C	Miscellaneous		
		V114	Shared	40K	Miscellaneous		
		V114	Shared	40T	Miscellaneous		
		V114	Shared	41A	Overhead		
		V114	Shared	41C	Overhead		
		V114	Shared	41K	Overhead		
		V114	Shared	51A	Miscellaneous		
		V114	Shared	51C	Miscellaneous		
		V114	Shared	52A	Miscellaneous		
		V114	Shared	57A	Rents		
		V114	Shared	599	Miscellaneous		
		V114	Shared	59B	Benefits		
		V114	Shared	59K	Miscellaneous		
		V114	Shared	65A	Miscellaneous		

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Direct Costs	Shared Costs
		V114	Shared	65B	Miscellaneous		
		V114	Shared	685	Benefits		
		V114	Shared	688	Benefits		
		V114	Shared	68A	Benefits		
		V114	Shared	68B	Benefits		
		V114	Shared	68P	Benefits		
		V114	Shared	69A	Labor		
					Total Shared		
					Total 6623		
6723							
		V114	Direct	191	Labor		
		V114	Direct	19A	Labor		
		V114	Direct	19B	Labor		
		V114	Direct	211	Material		
		V114	Direct	272	Freight		
		V114	Direct	42A	Postage		
		V114	Direct	691	Labor		
		V114	Direct	69B	Labor		
					Total Direct		
		V114	Shared	271	Taxes		
		V114	Shared	27A	Taxes		
		V114	Shared	40G	Miscellaneous		
		V114	Shared	40H	Miscellaneous		
		V114	Shared	40J	Miscellaneous		
		V114	Shared	40K	Miscellaneous		
		V114	Shared	40M	Miscellaneous		
		V114	Shared	40S	Miscellaneous		
		V114	Shared	40T	Miscellaneous		
		V114	Shared	59K	Miscellaneous		
		V114	Shared	681	Benefits		
		V114	Shared	68A	Benefits		
		V114	Shared	68B	Benefits		
		V114	Shared	69A	Labor		
					Total Shared		
					Total 6723		
6724							
		V114	Direct	69B	Labor		
					Total Direct		
		V114	Shared	23B	Software		
		V114	Shared	27A	Taxes		
		V114	Shared	40A	Miscellaneous		
		V114	Shared	40C	Miscellaneous		
		V114	Shared	599	Miscellaneous		
		V114	Shared	69A	Labor		
					Total Shared		
					Total 6724		
6725							
		V114	Direct	42A	Postage		
		V114	Direct	69B	Labor		
					Total Direct		
		V114	Shared	69A	Labor		
					Total Shared		
					Total 6725		
6728							
		V114	Direct	191	Labor		

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Direct Costs	Shared Costs
		V114	Direct	19A	Labor		
		V114	Direct	19B	Labor		
		V114	Direct	211	Material		
		V114	Direct	272	Freight		
		V114	Direct	42A	Postage		
		V114	Direct	691	Labor		
		V114	Direct	69B	Labor		
					Total Direct		
		V114	Shared	13A	Benefits		
		V114	Shared	13C	Benefits		
		V114	Shared	271	Taxes		
		V114	Shared	27A	Taxes		
		V114	Shared	41A	Overhead		
		V114	Shared	52A	Miscellaneous		
		V114	Shared	599	Miscellaneous		
		V114	Shared	651	Miscellaneous		
		V114	Shared	65A	Miscellaneous		
		V114	Shared	65B	Miscellaneous		
		V114	Shared	681	Benefits		
		V114	Shared	685	Benefits		
		V114	Shared	688	Benefits		
		V114	Shared	68A	Benefits		
		V114	Shared	68B	Benefits		
		V114	Shared	68P	Benefits		
		V114	Shared	69A	Labor		
					Total Shared		
					Total 6728		

Total CARRIER BILLING OPERATIONS

CARRIER BILLING SUPPORT

6121

V123	Shared	21A	Material
V123	Shared	272	Freight
V123	Shared	27A	Taxes
V123	Shared	34A	Labor
V123	Shared	55E	Utilities
V123	Shared	651	Miscellaneous
V123	Shared	691	Labor
			Total Shared
			Total 6121

6122

V123	Shared	191	Labor
V123	Shared	21A	Material
V123	Shared	272	Freight
V123	Shared	27A	Taxes
V123	Shared	34A	Labor
V123	Shared	34D	Labor
V123	Shared	599	Miscellaneous
V123	Shared	651	Miscellaneous
V123	Shared	681	Benefits
V123	Shared	691	Labor
			Total Shared
V140	Shared	27A	Taxes
V140	Shared	34D	Labor
V140	Shared	69A	Labor
V140	Shared	69B	Labor
			Total Shared
V147	Shared	27A	Taxes

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Billing & Collection Study - Carrier Access Billing - Business Cost - By Activity

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Direct Costs	Shared Costs
		V147	Shared	34D	Labor		
					Total Shared		
					Total 6122		
6123							
	V123		Shared	191	Labor		
	V123		Shared	21A	Material		
	V123		Shared	272	Freight		
	V123		Shared	27A	Taxes		
	V123		Shared	41E	Overhead		
	V123		Shared	57A	Rents		
	V123		Shared	651	Miscellaneous		
	V123		Shared	681	Benefits		
	V123		Shared	691	Labor		
					Total Shared		
	V140		Shared	41E	Overhead		
					Total Shared		
	V147		Shared	191	Labor		
	V147		Shared	21A	Material		
	V147		Shared	272	Freight		
	V147		Shared	27A	Taxes		
	V147		Shared	41E	Overhead		
	V147		Shared	651	Miscellaneous		
	V147		Shared	681	Benefits		
	V147		Shared	691	Labor		
					Total Shared		
					Total 6123		
6124							
	V123		Shared	191	Labor		
	V123		Shared	19A	Labor		
	V123		Shared	19B	Labor		
	V123		Shared	20A	Material		
	V123		Shared	21A	Material		
	V123		Shared	272	Freight		
	V123		Shared	27A	Taxes		
	V123		Shared	54D	IT/DP		
	V123		Shared	651	Miscellaneous		
	V123		Shared	65A	Miscellaneous		
	V123		Shared	65B	Miscellaneous		
	V123		Shared	681	Benefits		
	V123		Shared	68A	Benefits		
	V123		Shared	68B	Benefits		
	V123		Shared	691	Labor		
	V123		Shared	69A	Labor		
	V123		Shared	69B	Labor		
					Total Shared		
	V140		Shared	191	Labor		
	V140		Shared	19A	Labor		
	V140		Shared	19B	Labor		
	V140		Shared	21A	Material		
	V140		Shared	272	Freight		
	V140		Shared	27A	Taxes		
	V140		Shared	54D	IT/DP		
	V140		Shared	651	Miscellaneous		
	V140		Shared	65A	Miscellaneous		
	V140		Shared	65B	Miscellaneous		
	V140		Shared	681	Benefits		
	V140		Shared	68A	Benefits		
	V140		Shared	68B	Benefits		

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Direct Costs	Shared Costs
		V140	Shared	691	Labor		
		V140	Shared	69A	Labor		
		V140	Shared	69B	Labor		
					Total Shared		
		V147	Shared	191	Labor		
		V147	Shared	19A	Labor		
		V147	Shared	19B	Labor		
		V147	Shared	21A	Material		
		V147	Shared	272	Freight		
		V147	Shared	27A	Taxes		
		V147	Shared	54D	IT/DP		
		V147	Shared	651	Miscellaneous		
		V147	Shared	65A	Miscellaneous		
		V147	Shared	65B	Miscellaneous		
		V147	Shared	681	Benefits		
		V147	Shared	68A	Benefits		
		V147	Shared	68B	Benefits		
		V147	Shared	691	Labor		
		V147	Shared	69A	Labor		
		V147	Shared	69B	Labor		
					Total Shared		
					Total 6124		
6611		V140	Shared	40A	Employee Expense		
		V140	Shared	69A	Labor		
		V140	Shared	69B	Labor		
					Total Shared		
					Total 6611		
6612		V140	Shared	113	Labor		
		V140	Shared	11A	Labor		
		V140	Shared	11B	Labor		
		V140	Shared	11C	Benefits		
		V140	Shared	11D	Labor		
		V140	Shared	149	Labor		
		V140	Shared	159	Miscellaneous		
		V140	Shared	191	Labor		
		V140	Shared	19A	Labor		
		V140	Shared	19B	Labor		
		V140	Shared	21A	Material		
		V140	Shared	272	Freight		
		V140	Shared	27A	Taxes		
		V140	Shared	27C	Freight		
		V140	Shared	34A	Labor		
		V140	Shared	40A	Employee Expense		
		V140	Shared	40C	Employee Expense		
		V140	Shared	40H	Employee Expense		
		V140	Shared	40K	Employee Expense		
		V140	Shared	40M	Employee Expense		
		V140	Shared	41A	Overhead		
		V140	Shared	41C	Overhead		
		V140	Shared	41D	Overhead		
		V140	Shared	41G	Overhead		
		V140	Shared	41K	Overhead		
		V140	Shared	42A	Postage		
		V140	Shared	43A	Employee Expense		
		V140	Shared	51A	Miscellaneous		
		V140	Shared	51C	Miscellaneous		
		V140	Shared	52A	Miscellaneous		

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Billing & Collection Study - Carrier Access Billing - Business Cost - By Activity

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Direct Costs	Shared Costs
		V140	Shared	599	Miscellaneous		
		V140	Shared	59A	Benefits		
		V140	Shared	59K	Miscellaneous		
		V140	Shared	681	Benefits		
		V140	Shared	685	Benefits		
		V140	Shared	688	Benefits		
		V140	Shared	68A	Benefits		
		V140	Shared	68B	Benefits		
		V140	Shared	68P	Benefits		
		V140	Shared	691	Labor		
		V140	Shared	69A	Labor		
		V140	Shared	69B	Labor		
					Total Shared		
		V147	Shared	113	Labor		
		V147	Shared	11A	Labor		
		V147	Shared	11B	Labor		
		V147	Shared	11C	Benefits		
		V147	Shared	149	Labor		
		V147	Shared	159	Miscellaneous		
		V147	Shared	191	Labor		
		V147	Shared	19A	Labor		
		V147	Shared	19B	Labor		
		V147	Shared	21A	Material		
		V147	Shared	272	Freight		
		V147	Shared	27A	Taxes		
		V147	Shared	34A	Labor		
		V147	Shared	34C	Labor		
		V147	Shared	40A	Employee Expense		
		V147	Shared	40B	Employee Expense		
		V147	Shared	40C	Employee Expense		
		V147	Shared	40K	Employee Expense		
		V147	Shared	41C	Overhead		
		V147	Shared	42A	Postage		
		V147	Shared	43A	Employee Expense		
		V147	Shared	51C	Miscellaneous		
		V147	Shared	52A	Miscellaneous		
		V147	Shared	599	Miscellaneous		
		V147	Shared	59K	Miscellaneous		
		V147	Shared	681	Benefits		
		V147	Shared	685	Benefits		
		V147	Shared	688	Benefits		
		V147	Shared	68A	Benefits		
		V147	Shared	68B	Benefits		
		V147	Shared	68P	Benefits		
		V147	Shared	691	Labor		
		V147	Shared	69A	Labor		
		V147	Shared	69B	Labor		
					Total Shared		
					Total 6612		
	6623						
		V123	Shared	113	Labor		
		V123	Shared	149	Labor		
		V123	Shared	14C	Labor		
		V123	Shared	159	Miscellaneous		
		V123	Shared	19A	Labor		
		V123	Shared	19B	Labor		
		V123	Shared	27A	Taxes		
		V123	Shared	34A	Labor		
		V123	Shared	40A	Employee Expense		
		V123	Shared	40C	Employee Expense		

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Direct Costs	Shared Costs
		V123	Shared	41A	Overhead		
		V123	Shared	41F	Overhead		
		V123	Shared	41N	Overhead		
		V123	Shared	42A	Postage		
		V123	Shared	43A	Employee Expense		
		V123	Shared	52A	Miscellaneous		
		V123	Shared	599	Miscellaneous		
		V123	Shared	59K	Miscellaneous		
		V123	Shared	685	Benefits		
		V123	Shared	688	Benefits		
		V123	Shared	68A	Benefits		
		V123	Shared	68B	Benefits		
		V123	Shared	68P	Benefits		
		V123	Shared	69A	Labor		
		V123	Shared	69B	Labor		
					Total Shared		
		V140	Shared	27A	Taxes		
		V140	Shared	40A	Employee Expense		
		V140	Shared	40C	Employee Expense		
		V140	Shared	42A	Postage		
		V140	Shared	43A	Employee Expense		
		V140	Shared	52A	Miscellaneous		
		V140	Shared	59K	Miscellaneous		
		V140	Shared	69A	Labor		
		V140	Shared	69B	Labor		
					Total Shared		
		V147	Shared	113	Labor		
		V147	Shared	11A	Labor		
		V147	Shared	11B	Labor		
		V147	Shared	11C	Benefits		
		V147	Shared	11D	Labor		
		V147	Shared	149	Labor		
		V147	Shared	159	Miscellaneous		
		V147	Shared	19A	Labor		
		V147	Shared	19B	Labor		
		V147	Shared	27A	Taxes		
		V147	Shared	34A	Labor		
		V147	Shared	40A	Employee Expense		
		V147	Shared	40C	Employee Expense		
		V147	Shared	40K	Employee Expense		
		V147	Shared	42A	Postage		
		V147	Shared	52A	Miscellaneous		
		V147	Shared	57A	Rents		
		V147	Shared	59K	Miscellaneous		
		V147	Shared	65A	Miscellaneous		
		V147	Shared	65B	Miscellaneous		
		V147	Shared	685	Benefits		
		V147	Shared	688	Benefits		
		V147	Shared	68A	Benefits		
		V147	Shared	68B	Benefits		
		V147	Shared	68P	Benefits		
		V147	Shared	69A	Labor		
		V147	Shared	69B	Labor		
					Total Shared		
					Total 6623		
	6722						
		V123	Shared	40C	Employee Expense		
		V123	Shared	69A	Labor		
		V123	Shared	69B	Labor		
					Total Shared		

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Direct Costs	Shared Costs
					Total 6722		
6723							
	V123		Shared	113	Labor		
	V123		Shared	19A	Labor		
	V123		Shared	19B	Labor		
	V123		Shared	27A	Taxes		
	V123		Shared	40G	Employee Expense		
	V123		Shared	40H	Employee Expense		
	V123		Shared	40J	Employee Expense		
	V123		Shared	40M	Employee Expense		
	V123		Shared	40T	Employee Expense		
	V123		Shared	41C	Overhead		
	V123		Shared	59K	Miscellaneous		
	V123		Shared	69A	Labor		
	V123		Shared	69B	Labor		
					Total Shared		
	V140		Shared	27A	Taxes		
	V140		Shared	40A	Employee Expense		
	V140		Shared	40H	Employee Expense		
	V140		Shared	40J	Employee Expense		
	V140		Shared	40T	Employee Expense		
	V140		Shared	59K	Miscellaneous		
	V140		Shared	69A	Labor		
	V140		Shared	69B	Labor		
					Total Shared		
	V147		Shared	27A	Taxes		
	V147		Shared	40G	Employee Expense		
	V147		Shared	40H	Employee Expense		
	V147		Shared	40J	Employee Expense		
	V147		Shared	40K	Employee Expense		
	V147		Shared	40T	Employee Expense		
	V147		Shared	59K	Miscellaneous		
	V147		Shared	69A	Labor		
	V147		Shared	69B	Labor		
					Total Shared		
					Total 6723		
6724							
	V123		Shared	113	Labor		
	V123		Shared	149	Labor		
	V123		Shared	159	Miscellaneous		
	V123		Shared	19A	Labor		
	V123		Shared	19B	Labor		
	V123		Shared	23B	Software		
	V123		Shared	27A	Taxes		
	V123		Shared	40A	Employee Expense		
	V123		Shared	40C	Employee Expense		
	V123		Shared	41F	Overhead		
	V123		Shared	51C	Miscellaneous		
	V123		Shared	54C	IT/DP		
	V123		Shared	54D	IT/DP		
	V123		Shared	54P	IT/DP		
	V123		Shared	599	Miscellaneous		
	V123		Shared	59K	Miscellaneous		
	V123		Shared	685	Benefits		
	V123		Shared	688	Benefits		
	V123		Shared	68A	Benefits		
	V123		Shared	68B	Benefits		
	V123		Shared	68P	Benefits		
	V123		Shared	69A	Labor		

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Direct Costs	Shared Costs
		V123	Shared	69B	Labor		
					Total Shared		
		V140	Shared	23B	Software		
		V140	Shared	27A	Taxes		
		V140	Shared	69A	Labor		
		V140	Shared	69B	Labor		
					Total Shared		
		V147	Shared	23B	Software		
		V147	Shared	27A	Taxes		
		V147	Shared	69A	Labor		
		V147	Shared	69B	Labor		
					Total Shared		
					Total 6724		
6728							
		V123	Shared	13A	Benefits		
		V123	Shared	13C	Benefits		
		V123	Shared	19A	Labor		
		V123	Shared	19B	Labor		
		V123	Shared	211	Material		
		V123	Shared	271	Taxes		
		V123	Shared	272	Freight		
		V123	Shared	27A	Taxes		
		V123	Shared	42A	Postage		
		V123	Shared	52A	Miscellaneous		
		V123	Shared	651	Miscellaneous		
		V123	Shared	65A	Miscellaneous		
		V123	Shared	65B	Miscellaneous		
		V123	Shared	685	Benefits		
		V123	Shared	688	Benefits		
		V123	Shared	68A	Benefits		
		V123	Shared	68B	Benefits		
		V123	Shared	68P	Benefits		
		V123	Shared	691	Labor		
		V123	Shared	69A	Labor		
		V123	Shared	69B	Labor		
					Total Shared		
		V140	Shared	13A	Benefits		
		V140	Shared	19A	Labor		
		V140	Shared	19B	Labor		
		V140	Shared	27A	Taxes		
		V140	Shared	52A	Miscellaneous		
		V140	Shared	685	Benefits		
		V140	Shared	688	Benefits		
		V140	Shared	68A	Benefits		
		V140	Shared	68B	Benefits		
		V140	Shared	68P	Benefits		
		V140	Shared	69A	Labor		
		V140	Shared	69B	Labor		
					Total Shared		
		V147	Shared	13A	Benefits		
		V147	Shared	13C	Benefits		
		V147	Shared	191	Labor		
		V147	Shared	19A	Labor		
		V147	Shared	19B	Labor		
		V147	Shared	211	Material		
		V147	Shared	271	Taxes		
		V147	Shared	272	Freight		
		V147	Shared	27A	Taxes		
		V147	Shared	34A	Labor		

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Direct Costs	Shared Costs
		V147	Shared	41A	Overhead		
		V147	Shared	41C	Overhead		
		V147	Shared	41G	Overhead		
		V147	Shared	41K	Overhead		
		V147	Shared	52A	Miscellaneous		
		V147	Shared	681	Benefits		
		V147	Shared	685	Benefits		
		V147	Shared	688	Benefits		
		V147	Shared	68A	Benefits		
		V147	Shared	68B	Benefits		
		V147	Shared	68P	Benefits		
		V147	Shared	691	Labor		
		V147	Shared	69A	Labor		
		V147	Shared	69B	Labor		

Total Shared

Total 6728

Total CARRIER BILLING SUPPOR

CARRIER MANAGEMENT

6121

V110	Shared	211	Material
V110	Shared	34A	Labor

Total Shared

Total 6121

6122

V110	Shared	191	Labor
V110	Shared	21A	Material
V110	Shared	272	Freight
V110	Shared	27A	Taxes
V110	Shared	34D	Labor
V110	Shared	599	Miscellaneous
V110	Shared	681	Benefits
V110	Shared	691	Labor
V110	Shared	69A	Labor
V110	Shared	69B	Labor

Total Shared

Total 6122

6123

V110	Shared	191	Labor
V110	Shared	20A	Material
V110	Shared	21A	Material
V110	Shared	272	Freight
V110	Shared	27A	Taxes
V110	Shared	34C	Labor
V110	Shared	41E	Overhead
V110	Shared	57B	Miscellaneous
V110	Shared	681	Benefits
V110	Shared	691	Labor

Total Shared

Total 6123

6124

V110	Shared	191	Labor
V110	Shared	19A	Labor
V110	Shared	19B	Labor
V110	Shared	21A	Material
V110	Shared	272	Freight

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Direct Costs	Shared Costs
		V110	Shared	27A	Taxes		
		V110	Shared	34C	Labor		
		V110	Shared	54D	IT/DP		
		V110	Shared	651	Miscellaneous		
		V110	Shared	65A	Miscellaneous		
		V110	Shared	65B	Miscellaneous		
		V110	Shared	681	Benefits		
		V110	Shared	68A	Benefits		
		V110	Shared	68B	Benefits		
		V110	Shared	691	Labor		
		V110	Shared	69A	Labor		
		V110	Shared	69B	Labor		
					Total Shared		
					Total 6124		
6534							
		V110	Shared	40A	Miscellaneous		
		V110	Shared	40C	Miscellaneous		
		V110	Shared	41C	Overhead		
		V110	Shared	69A	Labor		
		V110	Shared	69B	Labor		
					Total Shared		
					Total 6534		
6623							
		V110	Shared	03A	Benefits		
		V110	Shared	113	Labor		
		V110	Shared	149	Labor		
		V110	Shared	159	Miscellaneous		
		V110	Shared	19A	Labor		
		V110	Shared	19B	Labor		
		V110	Shared	27A	Taxes		
		V110	Shared	30D	Labor		
		V110	Shared	40A	Miscellaneous		
		V110	Shared	40C	Miscellaneous		
		V110	Shared	40E	Miscellaneous		
		V110	Shared	40G	Miscellaneous		
		V110	Shared	40J	Miscellaneous		
		V110	Shared	42A	Postage		
		V110	Shared	43A	Miscellaneous		
		V110	Shared	52A	Miscellaneous		
		V110	Shared	599	Miscellaneous		
		V110	Shared	59B	Benefits		
		V110	Shared	59K	Miscellaneous		
		V110	Shared	685	Benefits		
		V110	Shared	688	Benefits		
		V110	Shared	68A	Benefits		
		V110	Shared	68B	Benefits		
		V110	Shared	68P	Benefits		
		V110	Shared	69A	Labor		
		V110	Shared	69B	Labor		
					Total Shared		
					Total 6623		
6723							
		V110	Shared	40G	Miscellaneous		
		V110	Shared	40H	Miscellaneous		
		V110	Shared	40J	Miscellaneous		
		V110	Shared	40T	Miscellaneous		
		V110	Shared	69A	Labor		
		V110	Shared	69B	Labor		

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Direct Costs	Shared Costs
					Total Shared		
					Total 6723		
	6724						
		V110	Shared	23B	Software		
		V110	Shared	27A	Taxes		
		V110	Shared	30B	Labor		
		V110	Shared	599	Miscellaneous		
		V110	Shared	69A	Labor		
		V110	Shared	69B	Labor		
					Total Shared		
					Total 6724		
	6728						
		V110	Shared	27A	Taxes		
		V110	Shared	42A	Postage		
		V110	Shared	52A	Miscellaneous		
		V110	Shared	69A	Labor		
		V110	Shared	69B	Labor		
					Total Shared		
					Total 6728		
					Total CARRIER MANAGEMENT		
INFORMATION TECHNOLOGY							
	6124						
		IT/DP	Direct		IT/DP		
					Total Direct		
					Total 6124		
	6724						
		IT/DP	Direct		IT/DP		
					Total Direct		
					Total 6724		
					Total INFORMATION TECHNOLOGY		
NATIONAL LEC SETTLEMENTS							
	6122						
		V111	Direct	34D	Labor		
					Total Direct		
		V111	Shared	27A	Taxes		
		V111	Shared	57A	Rents		
					Total Shared		
					Total 6122		
	6123						
		V111	Direct	101	Labor		
		V111	Direct	191	Labor		
		V111	Direct	192	Labor		
		V111	Direct	193	Transportation		
		V111	Direct	21A	Material		
		V111	Direct	272	Freight		
		V111	Direct	34C	Labor		
		V111	Direct	653	Transportation		
		V111	Direct	683	Transportation		
		V111	Direct	691	Labor		
		V111	Direct	692	Labor		
		V111	Direct	693	Transportation		

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Direct Costs	Shared Costs
					Total Direct		
		V111	Shared	122	Overhead		
		V111	Shared	123	Overhead		
		V111	Shared	27A	Taxes		
		V111	Shared	57B	Miscellaneous		
		V111	Shared	651	Miscellaneous		
		V111	Shared	662	Overhead		
		V111	Shared	681	Benefits		
		V111	Shared	682	Benefits		
		V111	Shared	685	Benefits		
		V111	Shared	688	Benefits		
		V111	Shared	68P	Benefits		
					Total Shared		
					Total 6123		
6124							
		V111	Direct	101	Labor		
		V111	Direct	191	Labor		
		V111	Direct	192	Labor		
		V111	Direct	193	Transportation		
		V111	Direct	19A	Labor		
		V111	Direct	19B	Labor		
		V111	Direct	21A	Material		
		V111	Direct	272	Freight		
		V111	Direct	34C	Labor		
		V111	Direct	54D	IT/DP		
		V111	Direct	653	Transportation		
		V111	Direct	683	Transportation		
		V111	Direct	691	Labor		
		V111	Direct	692	Labor		
		V111	Direct	693	Transportation		
		V111	Direct	69A	Labor		
		V111	Direct	69B	Labor		
					Total Direct		
		V111	Shared	122	Overhead		
		V111	Shared	123	Overhead		
		V111	Shared	27A	Taxes		
		V111	Shared	651	Miscellaneous		
		V111	Shared	65A	Miscellaneous		
		V111	Shared	65B	Miscellaneous		
		V111	Shared	662	Overhead		
		V111	Shared	681	Benefits		
		V111	Shared	682	Benefits		
		V111	Shared	685	Benefits		
		V111	Shared	688	Benefits		
		V111	Shared	68A	Benefits		
		V111	Shared	68B	Benefits		
		V111	Shared	68P	Benefits		
					Total Shared		
					Total 6124		
6534							
		V111	Direct	198	Labor		
					Total Direct		
		V111	Shared	124	Overhead		
		V111	Shared	125	Overhead		
		V111	Shared	126	Overhead		
		V111	Shared	664	Overhead		
		V111	Shared	665	Overhead		
		V111	Shared	666	Overhead		

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Direct Costs	Shared Costs
		V111	Shared	685	Benefits		
		V111	Shared	686	Benefits		
		V111	Shared	688	Benefits		
		V111	Shared	68P	Benefits		
					Total Shared		
					Total 6534		
	6623						
		V111	Direct	113	Labor		
		V111	Direct	11A	Labor		
		V111	Direct	11B	Labor		
		V111	Direct	11D	Labor		
		V111	Direct	149	Labor		
		V111	Direct	191	Labor		
		V111	Direct	19A	Labor		
		V111	Direct	19B	Labor		
		V111	Direct	21A	Material		
		V111	Direct	272	Freight		
		V111	Direct	34A	Labor		
		V111	Direct	42A	Postage		
		V111	Direct	691	Labor		
		V111	Direct	69A	Labor		
		V111	Direct	69B	Labor		
					Total Direct		
		V111	Shared	11C	Benefits		
		V111	Shared	159	Miscellaneous		
		V111	Shared	23A	Software		
		V111	Shared	27A	Taxes		
		V111	Shared	40A	Miscellaneous		
		V111	Shared	40C	Miscellaneous		
		V111	Shared	40K	Miscellaneous		
		V111	Shared	40T	Miscellaneous		
		V111	Shared	41A	Overhead		
		V111	Shared	51A	Miscellaneous		
		V111	Shared	52A	Miscellaneous		
		V111	Shared	57A	Rents		
		V111	Shared	599	Miscellaneous		
		V111	Shared	59B	Benefits		
		V111	Shared	59K	Miscellaneous		
		V111	Shared	651	Miscellaneous		
		V111	Shared	65A	Miscellaneous		
		V111	Shared	65B	Miscellaneous		
		V111	Shared	681	Benefits		
		V111	Shared	685	Benefits		
		V111	Shared	688	Benefits		
		V111	Shared	68A	Benefits		
		V111	Shared	68B	Benefits		
		V111	Shared	68P	Benefits		
					Total Shared		
					Total 6623		
	6723						
		V111	Direct	11A	Labor		
		V111	Direct	11D	Labor		
		V111	Direct	149	Labor		
		V111	Direct	19A	Labor		
		V111	Direct	19B	Labor		
		V111	Direct	42A	Postage		
		V111	Direct	69A	Labor		
		V111	Direct	69B	Labor		
					Total Direct		

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Direct Costs	Shared Costs
		V111	Shared	11C	Benefits		
		V111	Shared	27A	Taxes		
		V111	Shared	40G	Miscellaneous		
		V111	Shared	40H	Miscellaneous		
		V111	Shared	40J	Miscellaneous		
		V111	Shared	40K	Miscellaneous		
		V111	Shared	40T	Miscellaneous		
		V111	Shared	685	Benefits		
		V111	Shared	688	Benefits		
		V111	Shared	68A	Benefits		
		V111	Shared	68B	Benefits		
		V111	Shared	68P	Benefits		
					Total Shared		
					Total 6723		
6724							
		V111	Direct	54B	IT/DP		
		V111	Direct	69A	Labor		
		V111	Direct	69B	Labor		
					Total Direct		
		V111	Shared	23B	Software		
		V111	Shared	27A	Taxes		
		V111	Shared	599	Miscellaneous		
					Total Shared		
					Total 6724		
6728							
		V111	Direct	19A	Labor		
		V111	Direct	19B	Labor		
		V111	Direct	42A	Postage		
		V111	Direct	69A	Labor		
		V111	Direct	69B	Labor		
					Total Direct		
		V111	Shared	13A	Benefits		
		V111	Shared	13C	Benefits		
		V111	Shared	27A	Taxes		
		V111	Shared	52A	Miscellaneous		
		V111	Shared	685	Benefits		
		V111	Shared	688	Benefits		
		V111	Shared	68A	Benefits		
		V111	Shared	68B	Benefits		
		V111	Shared	68P	Benefits		
					Total Shared		
					Total 6728		
Total NATIONAL LEC SETTLEMENTS							
USAGE							
6122							
		V113	Direct	34D	Labor		
					Total Direct		
		V113	Shared	27A	Taxes		
					Total Shared		
					Total 6122		
6123							
		V113	Direct	191	Labor		
		V113	Direct	21A	Material		
		V113	Direct	272	Freight		

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Direct Costs	Shared Costs
		V113	Direct	691	Labor		
					Total Direct		
		V113	Shared	27A	Taxes		
		V113	Shared	41E	Overhead		
		V113	Shared	651	Miscellaneous		
		V113	Shared	681	Benefits		
					Total Shared		
		V115	Shared	41E	Overhead		
					Total Shared		
					Total 6123		
6124							
		V113	Direct	191	Labor		
		V113	Direct	19A	Labor		
		V113	Direct	19B	Labor		
		V113	Direct	21A	Material		
		V113	Direct	272	Freight		
		V113	Direct	34C	Labor		
		V113	Direct	54D	IT/DP		
		V113	Direct	691	Labor		
		V113	Direct	69A	Labor		
		V113	Direct	69B	Labor		
					Total Direct		
		V113	Shared	27A	Taxes		
		V113	Shared	651	Miscellaneous		
		V113	Shared	65A	Miscellaneous		
		V113	Shared	65B	Miscellaneous		
		V113	Shared	681	Benefits		
		V113	Shared	68A	Benefits		
		V113	Shared	68B	Benefits		
					Total Shared		
					Total 6124		
6212							
		V113	Direct	102	Labor		
		V113	Direct	191	Labor		
		V113	Direct	192	Labor		
		V113	Direct	193	Transportation		
		V113	Direct	213	Material		
		V113	Direct	272	Freight		
		V113	Direct	653	Transportation		
		V113	Direct	683	Transportation		
		V113	Direct	691	Labor		
		V113	Direct	692	Labor		
		V113	Direct	693	Transportation		
					Total Direct		
		V113	Shared	122	Overhead		
		V113	Shared	123	Overhead		
		V113	Shared	271	Taxes		
		V113	Shared	652	Miscellaneous		
		V113	Shared	662	Overhead		
		V113	Shared	685	Benefits		
		V113	Shared	688	Benefits		
		V113	Shared	68P	Benefits		
					Total Shared		
					Total 6212		
6534							
		V113	Direct	196	Labor		

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Direct Costs	Shared Costs
		V113	Direct	69A	Labor		
		V113	Direct	69B	Labor		
					Total Direct		
		V113	Shared	124	Overhead		
		V113	Shared	125	Overhead		
		V113	Shared	126	Overhead		
		V113	Shared	27A	Taxes		
		V113	Shared	41E	Overhead		
		V113	Shared	664	Overhead		
		V113	Shared	665	Overhead		
		V113	Shared	666	Overhead		
		V113	Shared	685	Benefits		
		V113	Shared	686	Benefits		
		V113	Shared	688	Benefits		
		V113	Shared	68P	Benefits		
					Total Shared		
					Total 6534		
	6622						
		V113	Direct	191	Labor		
		V113	Direct	19A	Labor		
		V113	Direct	19B	Labor		
		V113	Direct	21A	Material		
		V113	Direct	272	Freight		
		V113	Direct	691	Labor		
		V113	Direct	69A	Labor		
		V113	Direct	69B	Labor		
					Total Direct		
		V113	Shared	27A	Taxes		
		V113	Shared	681	Benefits		
		V113	Shared	68A	Benefits		
		V113	Shared	68B	Benefits		
					Total Shared		
		V115	Direct	191	Labor		
		V115	Direct	19A	Labor		
		V115	Direct	19B	Labor		
		V115	Direct	21A	Material		
		V115	Direct	272	Freight		
		V115	Direct	691	Labor		
		V115	Direct	69A	Labor		
		V115	Direct	69B	Labor		
					Total Direct		
		V115	Shared	27A	Taxes		
		V115	Shared	681	Benefits		
		V115	Shared	68A	Benefits		
		V115	Shared	68B	Benefits		
					Total Shared		
					Total 6622		
	6623						
		V113	Direct	113	Labor		
		V113	Direct	11A	Labor		
		V113	Direct	11B	Labor		
		V113	Direct	11D	Labor		
		V113	Direct	149	Labor		
		V113	Direct	191	Labor		
		V113	Direct	19A	Labor		
		V113	Direct	19B	Labor		
		V113	Direct	20A	Material		
		V113	Direct	272	Freight		

REDACTED

Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Direct Costs	Shared Costs
		V113	Direct	34A	Labor		
		V113	Direct	42A	Postage		
		V113	Direct	691	Labor		
		V113	Direct	69A	Labor		
		V113	Direct	69B	Labor		
					Total Direct		
		V113	Shared	11C	Benefits		
		V113	Shared	159	Miscellaneous		
		V113	Shared	27A	Taxes		
		V113	Shared	40A	Miscellaneous		
		V113	Shared	40C	Miscellaneous		
		V113	Shared	40E	Miscellaneous		
		V113	Shared	40G	Miscellaneous		
		V113	Shared	40K	Miscellaneous		
		V113	Shared	41A	Overhead		
		V113	Shared	43A	Miscellaneous		
		V113	Shared	51A	Miscellaneous		
		V113	Shared	52A	Miscellaneous		
		V113	Shared	57A	Rents		
		V113	Shared	599	Miscellaneous		
		V113	Shared	59B	Benefits		
		V113	Shared	59K	Miscellaneous		
		V113	Shared	651	Miscellaneous		
		V113	Shared	65A	Miscellaneous		
		V113	Shared	65B	Miscellaneous		
		V113	Shared	681	Benefits		
		V113	Shared	685	Benefits		
		V113	Shared	688	Benefits		
		V113	Shared	68A	Benefits		
		V113	Shared	68B	Benefits		
		V113	Shared	68P	Benefits		
					Total Shared		
		V115	Direct	113	Labor		
		V115	Direct	11A	Labor		
		V115	Direct	11B	Labor		
		V115	Direct	11D	Labor		
		V115	Direct	149	Labor		
		V115	Direct	19A	Labor		
		V115	Direct	19B	Labor		
		V115	Direct	34A	Labor		
		V115	Direct	42A	Postage		
		V115	Direct	69A	Labor		
		V115	Direct	69B	Labor		
					Total Direct		
		V115	Shared	11C	Benefits		
		V115	Shared	159	Miscellaneous		
		V115	Shared	23B	Software		
		V115	Shared	27A	Taxes		
		V115	Shared	40A	Miscellaneous		
		V115	Shared	40B	Miscellaneous		
		V115	Shared	40C	Miscellaneous		
		V115	Shared	40E	Miscellaneous		
		V115	Shared	40G	Miscellaneous		
		V115	Shared	40M	Miscellaneous		
		V115	Shared	40S	Miscellaneous		
		V115	Shared	51A	Miscellaneous		
		V115	Shared	51C	Miscellaneous		
		V115	Shared	52A	Miscellaneous		
		V115	Shared	599	Miscellaneous		
		V115	Shared	59B	Benefits		
		V115	Shared	59K	Miscellaneous		

REDACTED

Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Direct Costs	Shared Costs
		V115	Shared	685	Benefits		
		V115	Shared	688	Benefits		
		V115	Shared	68A	Benefits		
		V115	Shared	68B	Benefits		
		V115	Shared	68P	Benefits		
					Total Shared		
		V118	Direct	69A	Labor		
		V118	Direct	69B	Labor		
					Total Direct		
		V118	Shared	59B	Benefits		
					Total Shared		
					Total 6623		
6723							
		V113	Direct	69A	Labor		
		V113	Direct	69B	Labor		
					Total Direct		
		V113	Shared	27A	Taxes		
		V113	Shared	40A	Miscellaneous		
		V113	Shared	40H	Miscellaneous		
		V113	Shared	40J	Miscellaneous		
		V113	Shared	40M	Miscellaneous		
		V113	Shared	40S	Miscellaneous		
		V113	Shared	40T	Miscellaneous		
		V113	Shared	59K	Miscellaneous		
					Total Shared		
		V115	Direct	69A	Labor		
		V115	Direct	69B	Labor		
					Total Direct		
		V115	Shared	27A	Taxes		
		V115	Shared	40E	Miscellaneous		
		V115	Shared	40H	Miscellaneous		
		V115	Shared	40J	Miscellaneous		
		V115	Shared	40M	Miscellaneous		
		V115	Shared	40S	Miscellaneous		
		V115	Shared	40T	Miscellaneous		
					Total Shared		
					Total 6723		
6724							
		V113	Direct	54B	IT/DP		
		V113	Direct	69A	Labor		
		V113	Direct	69B	Labor		
					Total Direct		
		V113	Shared	23B	Software		
		V113	Shared	27A	Taxes		
					Total Shared		
		V115	Direct	69A	Labor		
		V115	Direct	69B	Labor		
					Total Direct		
		V115	Shared	23B	Software		
		V115	Shared	40A	Miscellaneous		
		V115	Shared	40C	Miscellaneous		
					Total Shared		
					Total 6724		
6728							
		V113	Direct	19A	Labor		

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GTE Telephone Operations
Billing & Collection Study - Carrier Access Billing - Business Cost - By Activity

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Activity	Account Number	Budget Center	Direct/ Shared	Cost Element Code	Group	Direct Costs	Shared Costs
		V113	Direct	19B	Labor		
		V113	Direct	42A	Postage		
		V113	Direct	69A	Labor		
		V113	Direct	69B	Labor		
					Total Direct		
		V113	Shared	13A	Benefits		
		V113	Shared	13C	Benefits		
		V113	Shared	685	Benefits		
		V113	Shared	688	Benefits		
		V113	Shared	68A	Benefits		
		V113	Shared	68B	Benefits		
		V113	Shared	68P	Benefits		
					Total Shared		
		V115	Direct	191	Labor		
		V115	Direct	19A	Labor		
		V115	Direct	19B	Labor		
		V115	Direct	21A	Material		
		V115	Direct	272	Freight		
		V115	Direct	42A	Postage		
		V115	Direct	691	Labor		
		V115	Direct	69A	Labor		
		V115	Direct	69B	Labor		
					Total Direct		
		V115	Shared	13A	Benefits		
		V115	Shared	13C	Benefits		
		V115	Shared	27A	Taxes		
		V115	Shared	52A	Miscellaneous		
		V115	Shared	651	Miscellaneous		
		V115	Shared	65A	Miscellaneous		
		V115	Shared	65B	Miscellaneous		
		V115	Shared	681	Benefits		
		V115	Shared	685	Benefits		
		V115	Shared	688	Benefits		
		V115	Shared	68A	Benefits		
		V115	Shared	68B	Benefits		
		V115	Shared	68P	Benefits		
					Total Shared		
					Total 6728		
7370							
		V113	Direct	69A	Labor		
		V113	Direct	69B	Labor		
					Total Direct		
		V113	Shared	51B	Miscellaneous		
					Total Shared		
		V115	Direct	69A	Labor		
		V115	Direct	69B	Labor		
					Total Direct		
		V115	Shared	40N	Miscellaneous		
		V115	Shared	51B	Miscellaneous		
					Total Shared		
					Total 7370		
					Total USAGE		
					Grand Total		

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**LAND & BUILDING
COST STUDY**

FLORIDA

LAND & BUILDING COSTING METHODOLOGY

After the passage of the Communications Act of 1996, GTE began an evaluation of its incremental cost studies. The Act required that cost studies be forward looking and based on Total Element Long Run Incremental Costs (TELRIC). GTE also conducted detailed assessments of the Act and entered into discussions with, and comments to, regulators, customers, and competitors. Stemming from these assessments, discussions, and orders from states and the FCC, a new methodology was implemented for most of GTE's existing cost studies. A goal was established to develop a single complete, concise forward looking model. The result of this effort was GTE's Integrated Cost Model (ICM).

Certain inputs to ICM are supplied by other support studies. This support study develops GTE's central office land and buildings investment and expenses. This study provides a bottom up analysis of central office expenses for ten sample offices with varying line sizes. The offices in the sample utilize forward looking digital technology and include both GTD5 and DMS base units and remotes. In practice, GTE utilizes primarily GTD5, DMS, and 5ESS digital switches; all of which were a part of the universe for the sample. Each of these switch types are forward looking and similar in footprint.

The offices studied include buildings which house standard end office switches and remote type switches. Four of the ten offices have remote switches and the sample set represents a broad range of office sizes.

Rather than allocate power consumption based on square footage occupied by switch, circuit equipment, and main frame, GTE utilized a consultant's heating venting and air conditioning (HVAC) study. The HVAC study was based upon a detailed analysis of a GTE central office and a copy has been included in this filing. The heat load study established that over 90% of the power consumption is attributable to the switch and power equipment and these results form the basis of the assignment of power expense.

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Random Sample Methodology

This study includes an analysis of ten central offices selected from a stratified random sample of 392 central offices with line sizes greater than 500. The universe for the sample included only digital offices and the resulting sample included four small offices with up to 1000 working lines, four medium size offices with between 1001 and 5000 working lines, and two large offices with greater than 5000 working lines. Switches with less than 500 working lines were excluded to avoid any pad mounted units.

The offices were listed in the order of the number of working lines and then grouped into the size categories of 500 to 1000 lines, 1001- 5000 lines, and greater than 5000 lines. Next, a range for random integers was set up based on the number of switches which the order required for each grouping. For example, for the four medium size offices, four switches with between 1001 and 5000 working lines were sought. A total of 220 switches fell into this category. The 220 switches were divided by 4 to yield four groups of 55 which would be dispersed throughout the range of line sizes. A random number of 47 was established using the Lotus @RAND function. Consequently, the 47th switch and every 55th switch thereafter were pulled from a population of 220 switches. This process provided a sample of four switches for the 1001 - 5000 line office category. All other offices were selected in this manner and each is shown along with the number of working lines, their location, and switch type in the Sample Offices table below.

Office Types

Four of the ten sample offices studied were remote switching offices (RSO's) and the remainder were standard central office buildings. The offices varied in size from 275 square feet to 13,100 square feet. The oldest office in the sample was constructed in 1951 and the newest office was constructed in 1990. The sample selected is considered extremely representative of GTE's existing office types. The sample offices encompass the following characteristics:

Sample Offices

<u>Switch Type</u>	<u>Number of Lines</u>
DMS10	587
DMS10 Remote	681
DMS 10	828

DCO	963
DCO REMOTE	1199
GTD5	1649
DMS100 REMOTE	2399
GTD5 REMOTE	4375
GTD5	6136
DMS100	13873

Financial Indices

Switching and circuit equipment costs in this study were adjusted by use of the C. A. Turner index to reflect current costs of digital switching equipment. This index was developed explicitly for the telephone industry with categories that correspond to USOA accounts. Each area of the country experiences different labor and equipment costs and the C. A. Turner index recognizes these differences by grouping selected states into regions. Florida is situated within the South Atlantic region, as defined by C. A. Turner, which includes the states of Virginia, North and South Carolina, Kentucky, Tennessee, Mississippi, Alabama, Georgia and Florida. Adjustment values for this study were pulled from the associated C.A.Turner region table.

Since digital switching and circuit equipment have generally fallen in cost over the last twenty years, the C. A. Turner index reflects current costs for equipment investments to be substantially lower than in the past. For example, the index estimates that a \$100 investment in switching equipment in 1985 would only require a \$46 investment in today's market.

Unlike digital technology, building construction costs have not declined over the years. GTE currently utilizes the Means Cost Guide to estimate the cost of all new exchange buildings and has drawn appropriate factors from the Means Cost Index to develop construction costs in current dollars for the sample in this study. Utilizing the example time period above, a \$100 building investment in 1985 would require a \$135 expenditure in 1997 as determined by the Means Cost Index. Both the Means Cost Guide and C.A.Turner indices are used in this study to reflect current costs and they have a substantial impact on costs. Use of both indices is appropriate to accurately reflect rising construction costs and declining switch costs brought about by advances in technology. In addition, these indices are unbiased industry standards commonly used to estimate construction costs and to adjust historical costs to current dollars.

Minimal Use of Annual Charge Factors

With the exception of factors for taxes, depreciation, and return, all cost factors are developed directly from the sample of central offices. This methodology is easier to audit than factors base on total company costs for USOA accounts. Actual expenses for the ten sample offices were pulled from GTE's Facilities Management database and updated for year ending 1997 values. This data base is populated as invoices are paid on a monthly basis and provides an up to date view of the expenses incurred for each individual central office.

Space For Interconnection

Because the sample offices are older buildings, on average they contain vacant space that can be used for interconnection and physical collocation. Going forward, GTE intends to take actual demand for collocation into consideration in the design of new offices. In keeping with the spirit and letter of the Communications Act, GTE will offer space for physical collocation when space is available.

Designated Floor Space Requirements

Detailed floor plan drawings are included in the section labeled floor plans. These plans are similar to those used to calculate the average floor space occupied by switching, circuit equipment, power, main distribution frame, and common areas. Common areas are detailed as used or available. Used common area is employed for items such as storage closets, rest rooms, entry areas, electrical panels, etc. Available common area represents the area which can be used for growth and collocation. Power equipment and the frame room are designated to the switching category.

Annual Expense Item Detail

The annual expense detail discussed below is listed by line number to facilitate discussion of each item. The summary page contains the sum of all expense items from the individual central office sheets in addition to the calculations necessary to determine element based percentages. These percentages are multiplied by the respective switch or circuit investment to derive expense. With the exception of insurance expense, the amounts shown in lines 1 through 10 are derived from GTE's Facilities Management System; a system maintained by GTE's Asset Management department. The line numbers discussed below are the same for both summary level and individual central office expense analysis pages.

Line 1 depicts labor, material, and travel expended by GTE.

Line 2 depicts contracted central office labor and materials.

Line 3 depicts maintenance of the fire detection and retardant systems.

Line 4 depicts expenses associated with grounds upkeep.

Line 5 depicts all other central office recurring contract expense.

Line 6 depicts insurance expense calculated by multiplying the total investment in land, building, circuit, and power equipment by an insurance factor. The factor used is an amount negotiated with an insurance carrier.

Lines 7 through 10 depict expenses incurred for utilities.

Lines 11 and 12 depict depreciation and return expenses for land and buildings.

These are calculated by multiplying the investment in land and building on Lines 22 and 23 by the depreciation and return factors on lines 18 and 19.

Line 13 is the total of the annual expenses.

Lines 14, 15 and 16 split the expenses into Switch, Circuit and Common categories. These are then assigned in Switch and Circuit and divided by the Switch and Circuit investments to provide percentage factors

Line 17 shows totals of expenses, investments, and a composite percentage factor for Switch and Circuit.

Lines 18 and 19 show the economic equated cost of money, economic straight line depreciation, composite income tax, and property tax factors used to develop the tax and depreciation expense on lines 11 and 12.

Lines 20 through 23 show the investment amounts for Switch, Circuit, Land, and Buildings for the sample ten central offices.

SUMMARY OF SAMPLE CENTRAL OFFICES

ANNUAL EXPENSES

BUILDING MAINTENANCE
Ln 1 In House labor, Material, & Travel
Ln2 Contract labor & Material

RECURRING CONTRACT SERVICES
Ln 3 Fire System
Ln 4 Grounds
Ln 5 Other
Ln 6 Insurance

UTILITIES
Ln 7 Electric
Ln 8 Water
Ln 9 Sewage
Ln 10 Other

TAX & DEPRECIATION EXPENSE
Ln 11 Land
Ln 12 Buildings

Ln 13	TOTAL ANNUAL EXPENSES		Net of Electric	Electric					
	Split Based on Sq. Ft. Occupied	Electric	W/O Electric	Electric	Total	Normalized	Investment	Cross Check	
Ln 14	Switch							National	State
Ln 15	Circuit								
Ln 16	Common								
Ln 17	Total								

	EEQCOM	ESLDEPR	ECOMTAX	PROPTAX	TOTAL
Ln 18 Land					
Ln 19 Bldg					

INVESTMENTS

Ln 20 Switch
Ln 21 Circuit
Ln 22 Land
Ln 23 Building
Average Other Common

TOTAL

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AVERAGE EXPENSE & INVESTMENT

Florida
See Factors @ N31

ANNUAL EXPENSES

BUILDING MAINTENANCE
Ln 1 In House labor, Material, & Travel
Ln 2 Contract labor & Material

RECURRING CONTRACT SERVICES
Ln 3 Fire System
Ln 4 Grounds
Ln 5 Other
Ln 6 Insurance

UTILITIES
Ln 7 Electric
Ln 8 Water
Ln 9 Sewage
Ln 10 Other

TAX & DEPRECIATION EXPENSE
Ln 11 Land
Ln 12 Buildings

TOTAL ANNUAL EXPENSES
Ln 13 Allocated by Square Footage Occupied
Ln 14 Switch
Ln 15 Circuit
Ln 16 Common
Ln 17 Total

EEQCOM ESLEPR ECOMTAX PROPTAX TOTAL
Ln 18 Land
Ln 19 Bldg

INVESTMENTS
Ln 20 Switch
Ln 21 Circuit
Ln 22 Land
Ln 23 Building

TOTAL

Switch & Circuit investments were adjusted by the C. A. Turner Index to calculate current dollars.
Land & Building investments were adjusted by the Means Cost Index to calculate current dollars.

Number of C O's in Sample
Means Cost Index to National
Means Cost Index to State

Florida

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	Net of Electric	Electric						
Ln 13								
Ln 14	Electric	w/o Electric	Allocated	Total	Normalized	Investment	Florida	EXQ %
Ln 15								
Ln 16								
Ln 17								

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21
7

Property No: 5509008
 Company code: 9TS
 Address: 107 3RD
 Property Desc: C.O.
 Gross SF: 2,028

ANNUAL EXPENSES

BUILDING MAINTENANCE Cost
 Ln 1 In House labor, Material, & Travel
 Ln2 Contract labor & Material

RECURRING CONTRACT SERVICES
 Ln 3 Fire System
 Ln 4 Grounds
 Ln 5 Other
 Ln 6 Insurance

UTILITIES
 Ln 7 Electric
 Ln 8 Water
 Ln 9 Sewage
 Ln 10 Other

TOTAL

INVESTMENTS		Unadjusted	Vintage	C. A. Turner Index	Means Historical Index	Adjusted
Ln 20	Switch & CDF/MDF		1995			
Ln 21	Circuit		1995			
Ln 22	Land		1972			
Ln 23	Building (adjusted to remove other common)		1972			
Ln 24	Other Common					
		C. A. Turner Index			7/1/95	1/1/98
		Digital Electronic Switching				Multiplier
		Digital Circuit Equipment			7/1/72	
		Means Historical Index				

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Property No: 6108462
 Company code: 9TX
 Address: FM 1864 & FM 1185
 Property Desc: C.O.
 Gross SF: 275

ANNUAL EXPENSES

BUILDING MAINTENANCE Cost
 Ln 1 In House labor, Material, & Travel
 Ln2 Contract labor & Material

RECURRING CONTRACT SERVICES
 Ln 3 Fire System
 Ln 4 Grounds
 Ln 5 Other
 Ln 6 Insurance

UTILITIES
 Ln 7 Electric
 Ln 8 Water
 Ln 9 Sewage
 Ln 10 Other

TOTAL

INVESTMENTS		Unadjusted	Vintage	C. A. Turner Index	Means Historical Index	Adjusted
Ln 20	Switch & CDF/MDF					
Ln 21	Circuit					
Ln 22	Land					
Ln 23	Building (adjusted to remove other common)					
Ln 24	Other Common					

C. A. Turner Index	7/1/80	1/1/98	Multiplier
Digital Electronic Switching			
Digital Circuit Equipment			
Means Historical Index	07/01/80		

Property No: 5303001
 Company code: 9TS
 Address: 500 Block Franklin St.
 Property Desc: C.O.
 Gross SF: 1,235

ANNUAL EXPENSES

	BUILDING MAINTENANCE	Cost
Ln 1	In House labor, Material, & Travel	
Ln2	Contract labor & Material	

	RECURRING CONTRACT SERVICES
Ln 3	Fire System
Ln 4	Grounds
Ln 5	Other
Ln 6	Insurance

	UTILITIES
Ln 7	Electric
Ln 8	Water
Ln 9	Sewage
Ln 10	Other

TOTAL

	INVESTMENTS	Unadjusted	Vintage	C. A. Turner Index	Means Historical Index	Adjusted
Ln 20	Switch & CDF/MDF		1995			
Ln 21	Circuit		1995			
Ln 22	Land		1969			
Ln 23	Building (adjusted to remove other common)		1969			
Ln 24	Other Common					

C. A. Turner Index	7/1/95	1/1/98	Multiplier
Digital Electronic Switching			
Digital Circuit Equipment			
Means Historical Index	07/01/69		

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27 10

Property No: 5482001
 Company code: 9TS
 Address: 229 9TH Street
 Property Desc: C.O.
 Gross SF: 1,142

ANNUAL EXPENSES

	BUILDING MAINTENANCE	Cost
Ln 1	In House labor, Material, & Travel	
Ln2	Contract labor & Material	
	RECURRING CONTRACT SERVICES	
Ln 3	Fire System	
Ln 4	Grounds	
Ln 5	Other	
Ln 6	Insurance	
	UTILITIES	
Ln 7	Electric	
Ln 8	Water	
Ln 9	Sewage	
Ln 10	Other	
	TOTAL	

REDACTED

	INVESTMENTS	Unadjusted	Vintage	C. A. Turner Index	Means Historical Index	Adjusted
Ln 20	Switch & CDF/MDF		1993			
Ln 21	Circuit		1993			
Ln 22	Land		1979			
Ln 23	Building (adjusted to remove other common)		1979			
Ln 24	Other Common					

C. A. Turner Index 7/1/93 1/1/98 Multiplier
 Digital Electronic Switching
 Digital Circuit Equipment

07/01/79

Means Historical Index

Property No: 6574714
Company code: 9TX
Address: FM 813

Property Desc: .
Gross SF: 392

ANNUAL EXPENSES

	BUILDING MAINTENANCE	Cost
Ln 1	In House labor & Material	
Ln2	Contract labor & Material	

	RECURRING CONTRACT SERVICES
Ln 3	Fire System
Ln 4	Grounds
Ln 5	Other
Ln 6	Insurance

	UTILITIES
Ln 7	Electric
Ln 8	Water
Ln 9	Sewage
Ln 10	Other

TOTAL

	INVESTMENTS	Unadjusted	Vintage	C. A. Turner Index	Means Historical Index	Adjusted
Ln 20	Switch & CDF/MDF		1987			
Ln 21	Circuit		1987			
Ln 22	Land		1987			
Ln 23	Building (adjusted to remove other common)		1987			
Ln 24	Other Common					

C. A. Turner Index	7/1/87	1/1/98	Multiplier
Digital Electronic Switching			
Digital Circuit Equipment			
Means Historical Index	07/01/87		

REDACTED

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Information - Restricted

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Property No: 5405010
 Company code: 9TS
 Address: 2350 Broadway

Property Desc:
 Gross SF: 513

ANNUAL EXPENSES

	BUILDING MAINTENANCE	Cost
Ln 1	In House labor & Material	
Ln2	Contract labor & Material	

	RECURRING CONTRACT SERVICES
Ln 3	Fire System
Ln 4	Grounds
Ln 5	Other
Ln 6	Insurance

	UTILITIES
Ln 7	Electric
Ln 8	Water
Ln 9	Sewage
Ln 10	Other

TOTAL

	INVESTMENTS	Unadjusted	Vintage	C. A. Turner Index	Means Historical Index	Adjusted
Ln 20	Switch & CDF/MDF		1992			
Ln 21	Circuit		1992			
Ln 22	Land		1990			
Ln 23	Building (adjusted to remove other common)		1990			
Ln 24	Other Common					

C. A. Turner Index	7/1/92	1/1/98	Multiplier
Digital Electronic Switching			
Digital Circuit Equipment			
Means Historical Index	07/01/90		

REDACTED

Property No: 5181001
 Company code: 9TS
 Address: 203 East Plum

Property Desc: C.O.
 Gross SF: 2,581

ANNUAL EXPENSES

	BUILDING MAINTENANCE	Cost
Ln 1	In House labor, Material, & Travel	
Ln2	Contract labor & Material	

	RECURRING CONTRACT SERVICES
Ln 3	Fire System
Ln 4	Grounds
Ln 5	Other
Ln 6	Insurance

	UTILITIES
Ln 7	Electric
Ln 8	Water
Ln 9	Sewage
Ln 10	Other

TOTAL

	INVESTMENTS
Ln 20	Switch & CDF/MDF
Ln 21	Circuit
Ln 22	Land
Ln 23	Building (adjusted to remove other common)
Ln 24	Other Common

Unadjusted	Vintage	C. A. Turner Index	Means Historical Index	Adjusted
	1995			
	1995			
	1984			
	1984			
C. A. Turner Index			7/1/95	1/1/98
Digital Electronic Switching				Multiplier
Digital Circuit Equipment				
Means Historical Index			07/01/84	

REDACTED

Property Desc:	C.O.
Gross SF:	4,377

BUILDING MAINTENANCE

In House labor, Material, & Travel
Contract labor & Material

Fire System

Grounds

Other

Insurance

Electric

Water & Natural Gas

Sewage

Other

INVESTMENTS

Unadjusted

Vintage

C. A. Turner
Index

Means Historical Index

Adjusted

Ln 20 Switch & CDF/MDF

Ln 21	Circuit
-------	---------

Ln 22 Land

Ln 23 **Building (adjusted to remove other common)**

Ln 24 **Other Common**

1995

1995

1951

1951

C. A. Turner Index

Digital Electronic Switching

Digital Circuit Equipment

7/1/95

1/1/98

Multiplier

07/01/51

Means Historical Index

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REDACTED

REDACTED

BUILDING MAINTENANCE

Cost

RECURRING CONTRACT SERVICES

UTILITIES

TOTAL

Unadjusted	Vintage	C. A. Turner	Means Historical	Adjusted
		Index	Index	

C. A. Turner Index	7/1/92	1/1/98	Multiplier
Digital Electronic Switching			
Digital Circuit Equipment			
	07/01/74		
Means Historical Index			

Property No: 5483001
 Company code: 9TS
 Address: 1010 Staffordshire Rd.
 Property Desc: C.O.
 Gross SF: 13,098

ANNUAL EXPENSES

	BUILDING MAINTENANCE	Cost
Ln 1	In House labor & Material	
Ln2	Contract labor & Material	
	RECURRING CONTRACT SERVICES	
Ln 3	Fire System & HVAC	
Ln 4	Grounds	
Ln 5	Other	
Ln 6	Insurance	
	UTILITIES	
Ln 7	Electric	
Ln 8	Water & Natural Gas	
Ln 9	Sewage	
Ln 10	Other	

TOTAL

INVESTMENTS

		Unadjusted	Vintage	C. A. Turner Index	Means Historical Index	Adjusted
Ln 20	Switch & CDF/MDF					
Ln 21	Circuit		1995			
Ln 22	Land		1995			
Ln 23	Building (adjusted to remove other comm		1966			
Ln 24	Other Common		1966			

C. A. Turner Index	7/1/95	1/1/98	Multiplier
Digital Electronic Switching			
Digital Circuit Equipment			
Means Historical Index	07/01/66		

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Floor Plan Analysis

The floor plan analysis contains the measurements made from the floor plan drawings for forty-six randomly selected offices. These measurements were for the purpose of splitting the floor space into areas used by switching, circuit equipment, main frame, and common and involve a much larger sample than previously utilized for this purpose. Common was split into the areas which are already used for rest rooms, electrical panel rooms, storage rooms, closets, and access aisles. This was designated as "Common Used." The remaining common was split between areas for collocation, growth, and other.

Bovina	Switch	Circuit	Frame	Total Common	Common Used	Common Collocation	Common For Growth	Other Common
Raw Data (Sq. Inches)								
Power								
Switch								
Frame								
Circuit								
Common U								
Common A								
SQ. FT. 2334								
Lytton Springs								
Raw Data (Sq. Inches)								
Power								
Switch								
Frame								
Circuit								
Common U								
Common A								
SQ. FT. 231								
Aspermont								
Raw Data (Sq. Inches)								
Power								
Switch								
Frame								
Circuit								
Common U								
Common A								
SQ. FT. 1195								
Somerset								
Raw Data (Sq. Inches)								
Power								
Switch								
Frame								
Circuit								
Common U								
Common A								
SQ. FT. 1173								

REDACTED

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27 19

Sonora	Switch	Circuit	Frame	Total Common	Common Used	Common Collocation	Common For Growth	Other Common
Raw Data (Sq. Inches)								
Power								
Switch								
Frame								
Circuit								
Common U								
Common A								
SQ. FT. 2553								

Palmer
Raw Data (Sq. Inches)
Power
Switch
Frame
Circuit
Common U
Common A
SQ. FT. 400

Badill
Raw Data (Sq. Inches)
Power
Switch
Frame
Circuit
Common U
Common A
SQ. FT. 411

Bonham
Raw Data (Sq. Inches)
Power
Switch
Frame
Circuit
Common U
Common A
SQ. FT. 4777

REDACTED

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2/15/00

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Source: Office

Gladewater	Switch	Circuit	Frame	Total Common	Common Used	Common Collocation	Common For Growth	Other Common
Raw Data (Sq. Inches)								
Power								
Switch								
Frame								
Circuit								
Common U								
Common A								
SQ. FT.								
3886								

Summary
Raw Data (Sq. Inches)
Power
Switch
Frame
Circuit
Common U
Common A
AVE SQ FT
1886

REDACTED

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217 21

2/15/00

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Sample Office

Square Footage	Percentages
Switch	
Power*	
Frame	
Switch*	
Circuit*	
Direct Other	
Total Study Ba	

Power allocated @ Switch
Circuit

REDACTED

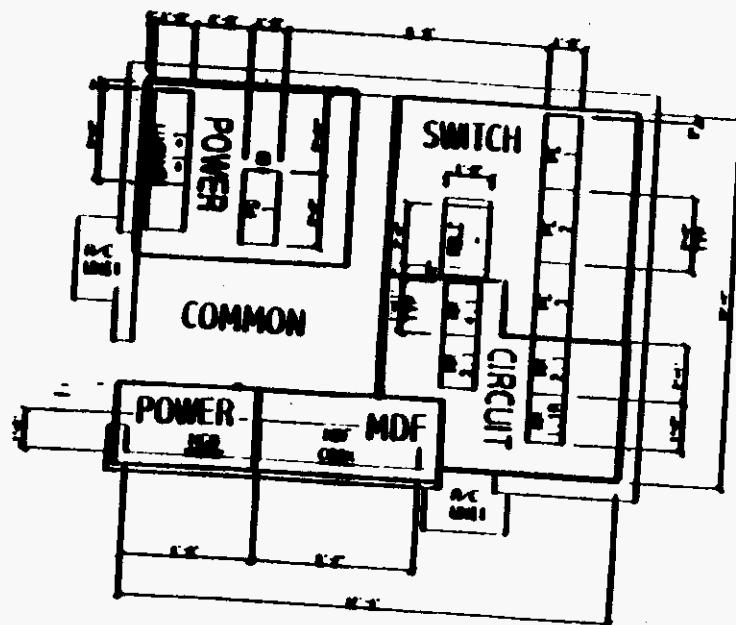
Floor Plan Drawings

The floor plan drawings give a representative view of the layout of the central offices. Borders have been drawn around the switch, the circuit equipment, and the main distribution frame (MDF) or central distribution frame (CDF). Common areas make up the remainder of each office drawing. The drawings show the specific dimensions of each office and identify specific items of equipment.

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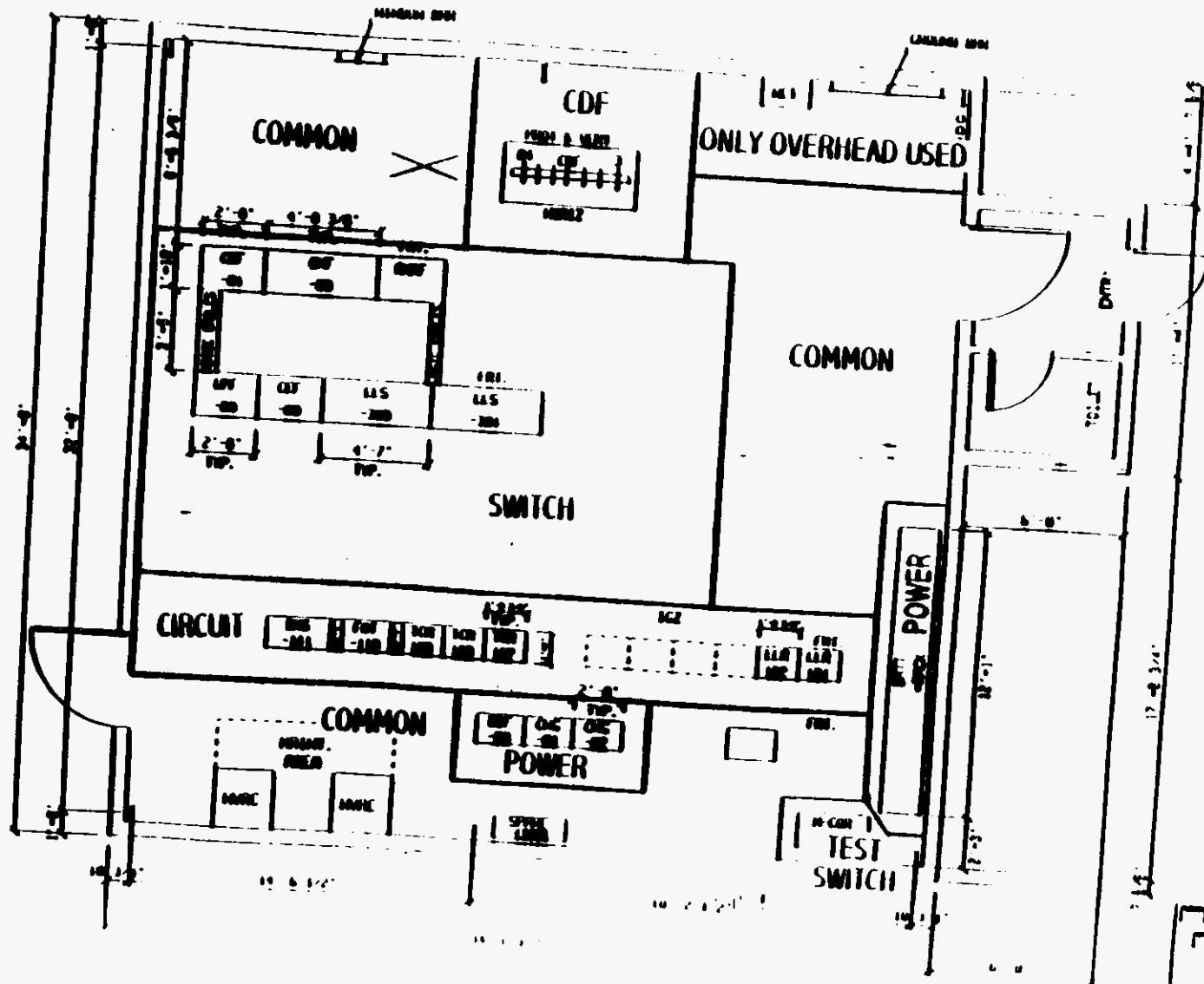
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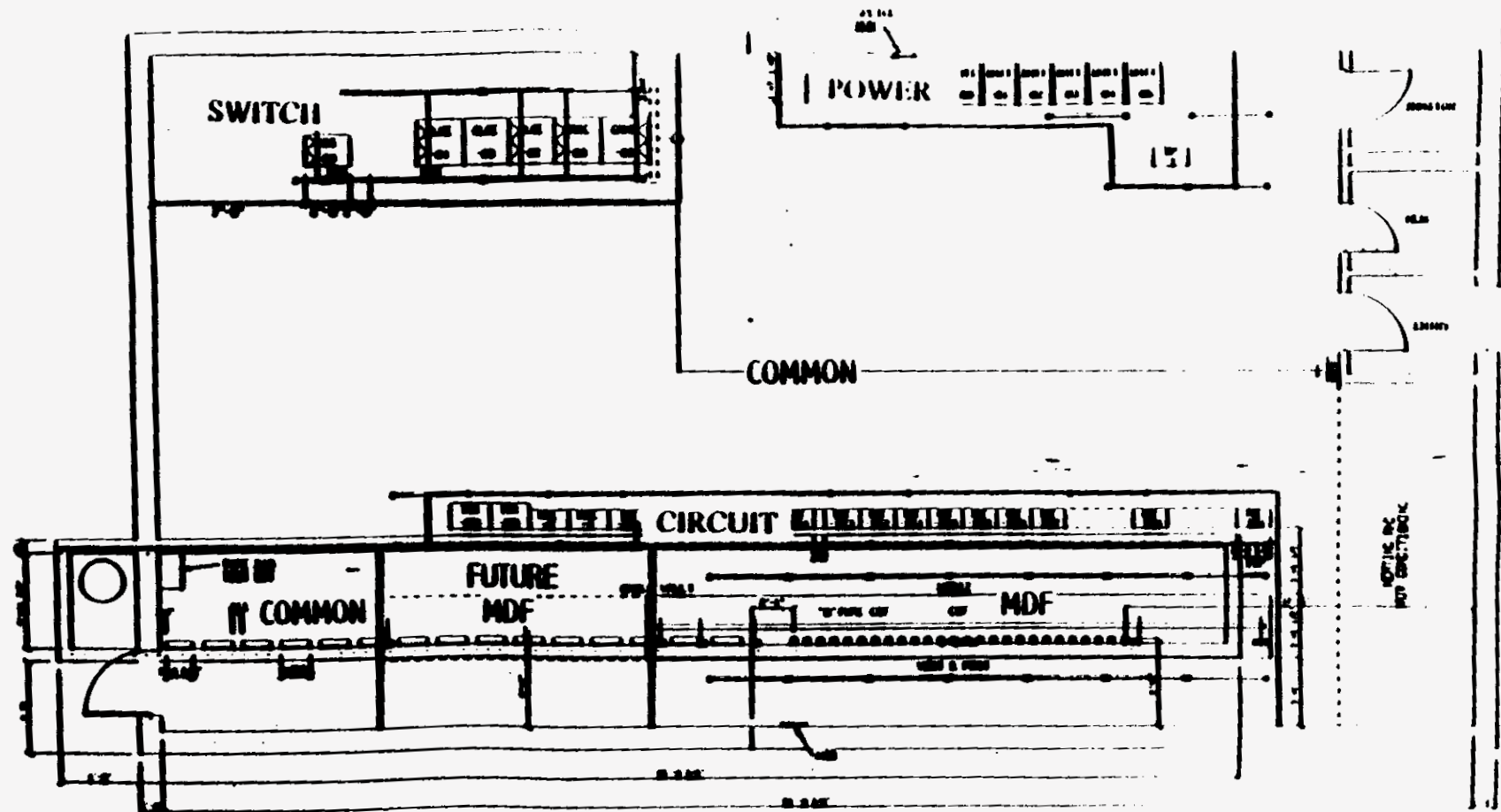
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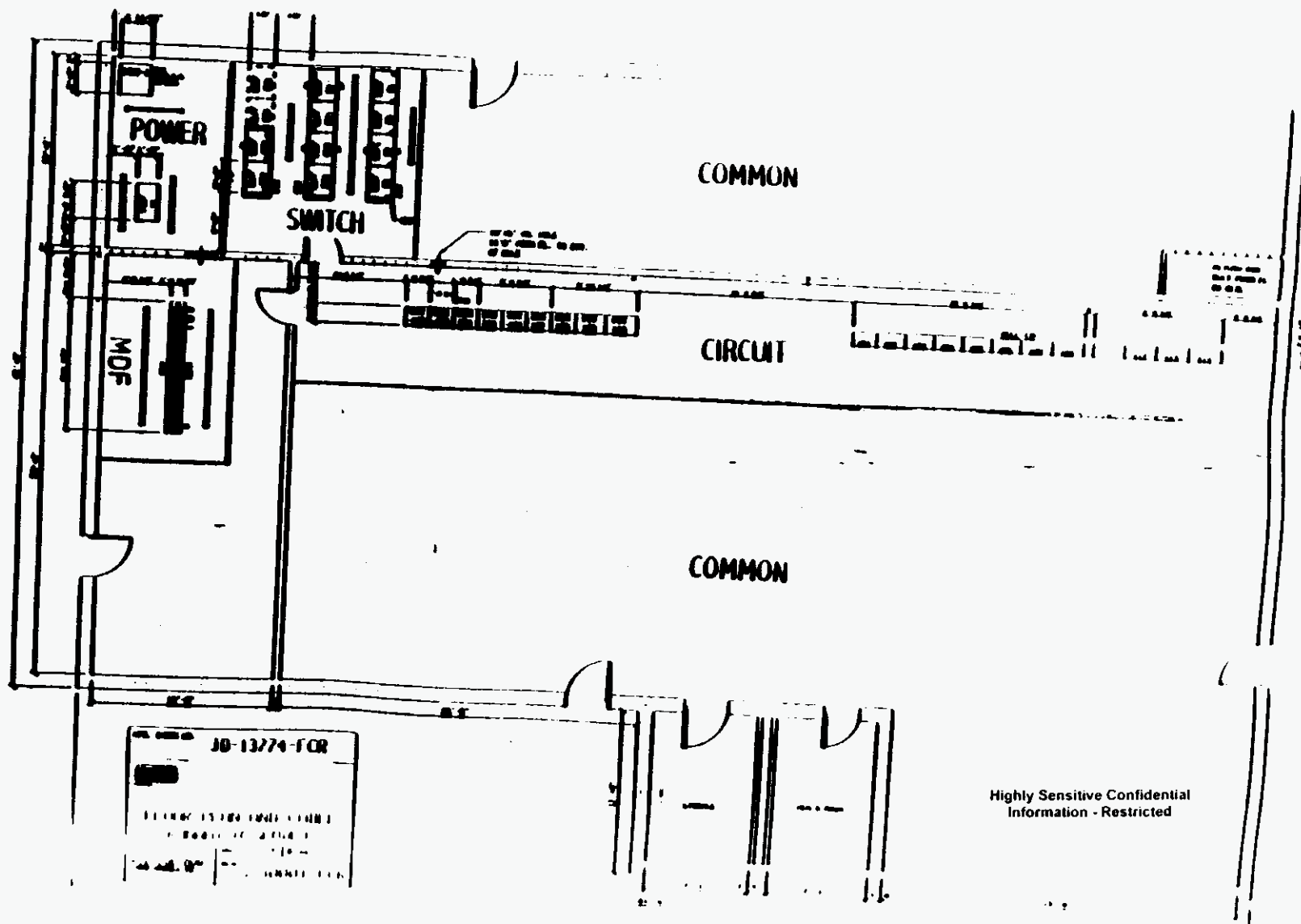


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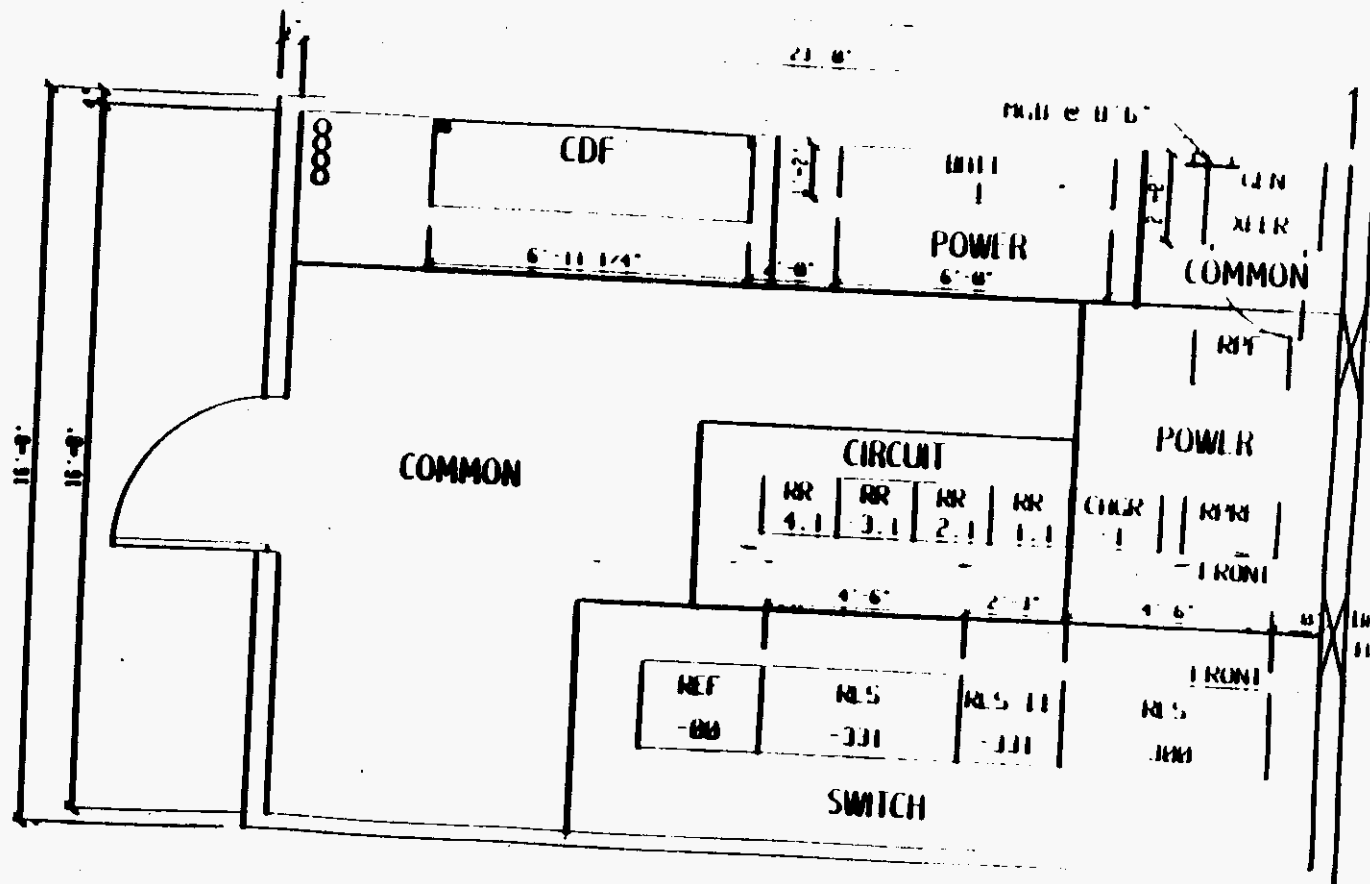


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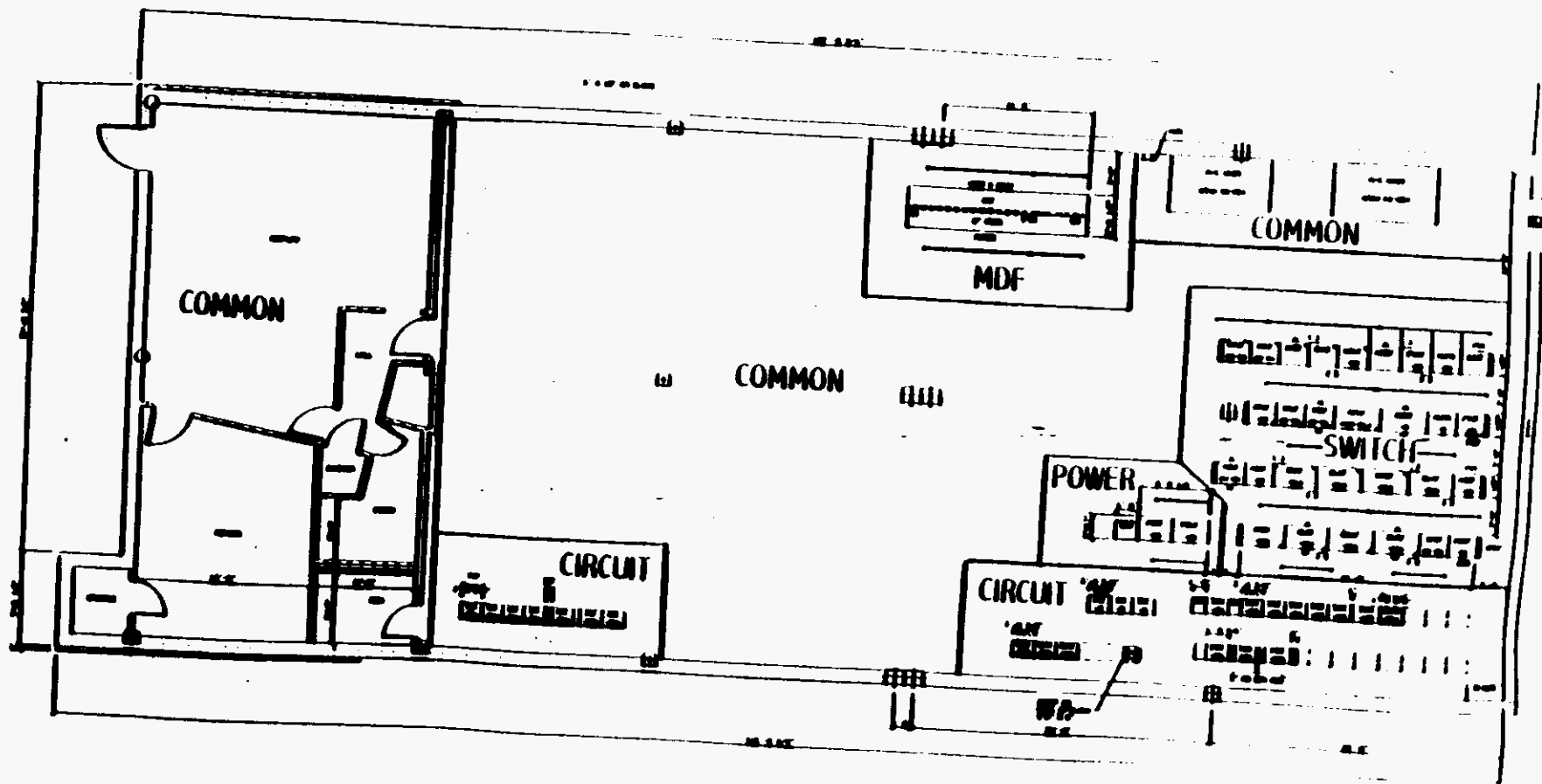
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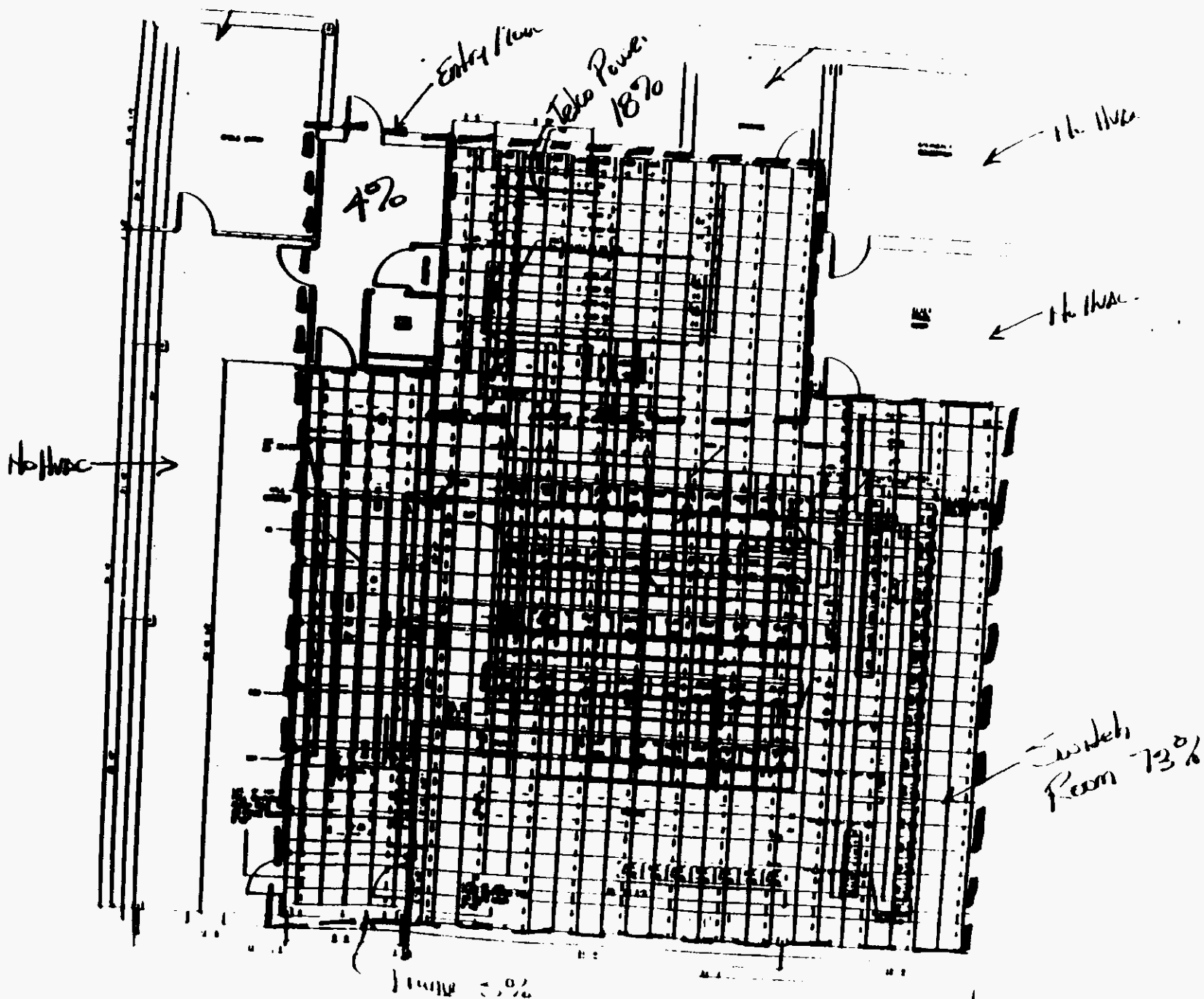


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Heat Load Study

The following HVAC heat load study was performed at GTE's request by an outside engineering consulting firm. The office which served as the subject of the study is considered by GTE to be representative of a typical GTE digital central office.

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WILLIAMS
CONSULTING
ABILENE,

THORNTON
ENGINEERS
TEXAS

ESD INC.

HVAC PROGRAM

PROJECT: A-012 EXH-311
CLIENT: J. L. BROWN
DATE: 11-10-63
DESIGNER: J. L. BROWN

BUILDING MASTER DATA DESIGN PARAMETERS:

DESIGN MONTH	OUTDOOR DRY BULB	OUTDOOR WET BULB	INDOOR REL. HUM	INDOOR DRY BULB	HUMID DIFF	COEFFICIENT FACTORS
AUGUST	102	75	50%	75	22.75	
WINTER	5	0	50%	75	0.00	

ROOF TYPE	U FACT	ASHRAE ROOF NO	SUSP CLG
1.	0.120	1	YES
2.	0.120	1	NO

WALL TYPE	U FACT	ASHRAE GROUP
1.	0.100	C

PART. TYPES	U FACT	CLG. T.O.	HTG. T.O.
1.	0.100	25	25

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***** COMMERCIAL HVAC LOADS PROGRAM BY ELITE SOFTWARE DEVELOPMENT, INC.
 WILLIAMS TIPPET
 A DIG EXCH BLDG
 11 00 197
 ***** BUILDING MASTER DATA (CONTINUED) *****

GENERAL PROJECT INFORMATION:

PROJECT FILE NAME: 87193
 PROJECT LOCATION: LEWISVILLE, TX
 DEGREES NORTH LATITUDE: 32
 DEGREES LONGITUDE: 97
 BAROMETRIC PRESSURE: 29.921
 TIME ZONE: 6
 DAYLIGHT SAVINGS TIME: YES
 MEAN DAILY TEMPERATURE RANGE: 20
 ZONE SENSIBLE SAFETY FACTOR = 10 %
 ZONE LATENT SAFETY FACTOR = 10 %
 ZONE HEATING SAFETY FACTOR = 25 %
 BUILDING OPENS AT 8 AM.
 BUILDING CLOSES AT 8 PM.
 NUMBER OF UNIQUE ZONES IN THIS PROJECT = 7

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BUILDING DEFAULT VALUES:

BUILDING DEFAULT CEILING HEIGHT = 14
 PEOPLE SENSIBLE LOAD MULTIPLIER = 220
 PEOPLE LATENT LOAD MULTIPLIER = 240
 FLOOR HEAT LOSS COEFFICIENT = 0.68
 LIGHTING ADDED DIRECTLY TO ZONES
 EQUIPMENT ADDED DIRECTLY TO ZONES
 PEOPLE ADDED DIRECTLY TO ZONES

INTERNAL OPERATING LOAD PROFILES:

PROFILE NUMBER	8	9	10	11	12	13	14	15	16	17	18	19	20
1.	100	100	100	100	100	100	100	100	100	100	100	100	100
2.	100	100	100	100	100	100	100	100	100	100	100	100	100
3.	100	100	100	100	100	100	100	100	100	100	100	100	100
4.	100	100	100	100	100	100	100	100	100	100	100	100	100
5.	100	100	100	100	100	100	100	100	100	100	100	100	100
6.	100	100	100	100	100	100	100	100	100	100	100	100	100

ALL DESIGN DATA TAKEN FROM THE 1981 ASHRAE HANDBOOK OF FUNDAMENTALS

***** COMMERCIAL HVAC LOADS PROGRAM BY ELITE SOFTWARE DEVELOPMENT INC.
 WILLIAMS TIRRET
 A 001 EXCH BLDG 01/22/87
 ***** BUILDING MASTER DATA (CONTINUED) *****

DEFAULT AIR SYSTEM DESCRIPTION:

THIS AIR SYSTEM OCCURS 1 TIME(S) THROUGHOUT THE BUILDING

LIGHTING: PROFILE # 1 IS USED. 100% OF LOAD IS APPLIED TO CONDITIONED
 EQUIPMENT: PROFILE # 1 IS USED.
 PEOPLE: PROFILE # 1 IS USED.

PACKAGED EQUIPMENT IS EMPLOYED USING A CONSTANT VOLUME SYSTEM

A 18.0 DEGREE LEAVING COIL-ZONE TEMPERATURE DIFFERENCE HAS BEEN SPECIFIED

SEASON	VENTILATION	METHOD	INFILTRATION
SUMMER	0.00	NONE	1.00 AIR CHANGE PER HOUR
WINTER	0.00	NONE	1.00 AIR CHANGE PER HOUR

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** COMMERCIAL HVAC LOADS PROGRAM BY ELITE SOFTWARE DEVELOPMENT, INC.
 WILLIAMS TIPPET
 A JIG EXCH BLDG
 11/10/87
 ***** DETAILED PROJECT ZONE LOAD CALCULATIONS *****

LOAD DESCRIP.	UNIT QUAN	LOAD FACT.	TEMP. DIFF.	LOAD MULT.	SEN. HEAT	LAT. HEAT	HTG. MULT.	COOL
------------------	--------------	---------------	----------------	---------------	--------------	--------------	---------------	------

1. 101 VEST

PEAK TIME 3 PM AUGUST

150 SF. SYS.

ROOF	1	150	0.120	88	10.560	1584		3.400	128
N.WALL	1	39	0.100	20	2.000	198		7.000	69
NE.WALL	1	126	0.100	31	3.100	391		7.000	69
PART.	1	54	0.100	25 25	2.500	135		2.500	13
PART.	1	63	0.100	25 25	2.500	158		2.500	13
LIGHTS	200.00	100%			3.410	682			
PEOPLE	2.00	100%			220 240	440	480		
SUMMER INFL	35				29.700	1040	542		
WINTER INFL	35							75.600	2546
TOTAL						4628	1022		5774
						X 1.10	X 1.10		X 1.25
						5091	1124		7218

2. 102 CORR

PEAK TIME 3 PM AUGUST

56 SF. SYS.

ROOF	1	56	0.120	88	10.560	591		8.400	470
PART.	1	30	0.100	25 25	2.500	225		2.500	215
PART.	1	27	0.100	25 25	2.500	68		2.500	69
LIGHTS	200.00	100%			3.410	682			
SUMMER INFL	13				29.700	386	201		
WINTER INFL	13							75.600	383
TOTAL						1952	201		1746
						X 1.10	X 1.10		X 1.25
						2147	221		2130

3. 104 MEN

PEAK TIME 3 PM AUGUST

30 SF. SYS.

ROOF	1	30	0.120	88	10.560	317		8.400	152
PART.	1	45	0.100	25 25	2.500	113		2.500	110
PART.	1	54	0.100	25 25	2.500	135		2.500	105
LIGHTS	100.00	100%			3.410	341			
SUMMER INFL	7				29.700	208	108		
WINTER INFL	7							75.600	313
TOTAL						1114	108		123
						X 1.10	X 1.10		X 1.25
						1225	119		153

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Information - Restricted

** COMMERCIAL HVAC LOADS PROGRAM BY ELITE SOFTWARE DEVELOPMENT, INC.
 WILLIAMS TIPPET
 4013 EXCH BLDG
 ABILENE, TEXA
 79601
 ***** DETAILED PROJECT ZONE LOAD CALCULATIONS *****

LOAD DESCRIP.	UNIT QUAN	LOAD FACT.	TEMP. DIFF.	LOAD MULT.	SEN. HEAT	LAT. HEAT	HTG. MULT.	HTG. LOAD
4. 105 WOMEN PEAK TIME 3 PM AUGUST 30 SF. SYS.								
ROOF	1	30	0.120	38	10.560	317		
PART.	1	45	0.100	25 25	2.500	113	8.400	250
PART.	1	54	0.100	25 25	2.500	135	2.500	110
LIGHTS	100.00	100%			3.410	341	2.500	105
SUMMER INFL	7				23.700	208		
WINTER INFL	7						108	
							75.600	213
TOTAL					1114	108		1.13
					X 1.10	X 1.10		X 1.13
					1225	119		1235

5. 109 FR RM PEAK TIME 3 PM AUGUST 380 SF. SYS.								
ROOF	2	380	0.120	37	10.440	3967		
S.WALL	1	140	0.100	27	2.700	378	8.400	3132
PART.	1	532	0.100	25 25	2.500	1330	7.000	530
LIGHTS	800.00	100%			3.410	2728	2.500	1300
PEOPLE	2.00	100%			220 240	440		
SUMMER INFL	89				29.700	2643	480	
WINTER INFL	89						1378	
							75.600	5703
TOTAL					11486	1858		10100
					X 1.10	X 1.10		X 1.13
					12635	2044		13133

6. 110 EQ RM PEAK TIME 3 PM AUGUST 1300 SF. SYS.								
ROOF	2	1300	0.120	37	10.440	13826		
S.WALL	1	700	0.100	27	2.700	1830	8.400	1008
W.WALL	1	364	0.100	34	2.400	874	7.000	500
PART.	1	168	0.100	25 25	2.500	420	7.000	500
PART.	1	84	0.100	25 25	2.500	210	2.500	100
LIGHTS	1100.00	100%			3.410	3751		
EQUIP.	37704.00	100%			3.410	128571	0	
PEOPLE	5.00	100%			220 240	1100	1200	
SUMMER INFL	443				29.700	13157	6837	
WINTER INFL	443							
							75.600	
TOTAL					169809	8057		
					X 1.10	X 1.10		
					186730	8863		

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** COMMERCIAL HVAC LOADS PROGRAM BY ELITE SOFTWARE DEVELOPMENT, INC.
 WILLIAMS TIFPET
 A DIG EXCH GLOS
 01 23 87
 ***** DETAILED PROJECT LONG LOAD CALCULATIONS ***** PAGE

LOAD DESCRIP.	UNIT QUAN	LOAD FACT.	TEMP. DIFF.	LOAD MULT.	SEN. HEAT	LAT. HEAT	173. MULT.	173. LOAD
7. 111 SW RM. PEAK TIME 3 PM AUGUST 520 SFL. 345.								
ROOF	2	520	0.120	37	10.740	5423	3.400	4258
N. WALL	1	384	0.100	30	2.000	723	7.000	1543
PART.	1	98	0.100	25 25	2.500	243	2.500	249
PART.	1	126	0.100	25 25	2.500	315	2.500	315
PART.	1	196	0.100	25 25	2.500	490	2.500	490
LIGHTS	500.00	100%			3.410	1703		
EQUIP.	3211.00	100%			3.410	29000	0	
PEOPLE	2.00	100%		120 240	440	480		
SUMMER INFL	121			29.700	3334	1873		
WINTER INFL	121							
TOTAL							75.600	9143
					40346	2353		17114
					X 1.10	X 1.10		X 1.10
					43041	2588		21230

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***** ZONE SUMMARY OF SYSTEM *****

SEN NO.	ABBRV. DESCRIP	PEAK TIME AND MONTH	FLOOR AREA	SENSIBLE LOAD	HEATING LOAD	VENT CFM	INFL CFM	EXH CFM	SUPPLY CFM
1	101 RES	3 PM AUG	150	5091	7213		35		157
2	102 COR	3 PM AUG	56	2147	2183	0	10		103
3	104 MEN	3 PM AUG	30	1215	1286	0	7		61
4	105 WOM	3 PM AUG	30	1225	1286	0	7	0	61
ZONE PEAK TOTALS			266	9680	11973	0	62	0	382

470

***** MONTHLY AND HOURLY SYSTEM ZONE SENSIBLE LOAD PROFILE *****

• HOUR	AUGUST ZONE SEN	NOT USED ZONE SEN	NOT USED ZONE SEN	NOT USED ZONE SEN	NOT USED ZONE SEN	NOT USED ZONE SEN
8 AM	5814	0	0	0	0	0
9 AM	6247	0	0	0	0	0
10 AM	7273	0	0	0	0	0
11 AM	7388	0	0	0	0	0
12 AM	8673	0	0	0	0	0
1 PM	9244	0	0	0	0	0
2 PM	9552	0	0	0	0	0
3 PM	9680	0	0	0	0	0
4 PM	9506	0	0	0	0	0
5 PM	9200	0	0	0	0	0
6 PM	8680	0	0	0	0	0
7 PM	7981	0	0	0	0	0
8 PM	7352	0	0	0	0	0

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***** COMMERCIAL HVAC LOADS PROGRAM BY ELITE SOFTWARE DEVELOPMENT, INC.
 WILLIAMS TIPPET
 A DIG EXCH BLDG 11/23/87

***** TOTAL LOAD SUMMARY OF AIR SYSTEM *****

SYSTEM TYPE: PACKAGED EQUIPMENT WITH CONSTANT VOLUME TERMINALS
 SENSIBLE HEAT RATIO: 0.86 -- THIS SYSTEM OCCURS 1 TIME(S) IN THE BLDG

SYSTEM 1 PEAKS IN AUGUST AT 3 PM OUTSIDE TEMP IS 102 INSIDE TEMP
 SUMMER: VENT CONTROLS OUTSIDE AIR ---- WINTER: EXH CONTROLS OUTSIDE

WINTER VENT AIR LOAD	=	0 BTU/HR	(	0 CFM)
WINTER EXH AIR LOAD	=	0 BTU/HR	(	0 CFM)
WINTER INFIL AIR LOAD	=	5,861 BTU/HR	(	52 CFM)
TOTAL ZONE HEATING LOAD	=	5,112 BTU/HR		

TOTAL SYSTEM HEATING LOAD = 11,973 BTU/HR

**** ALL COOLING LOADS BELOW WERE COMPUTED AT THE AIR SYSTEM PEAK TIME

SUMMER VENT SENSIBLE GAIN	=	0 BTU/HR	(	0 CFM)
EXHAUST AIR SENSIBLE GAIN	=	0 BTU/HR	(	0 CFM)
SUMMER INFIL SENSIBLE GAIN	=	2,026 BTU/HR	(	62 CFM)
TOTAL ZONE SENSIBLE GAIN	=	7,662 BTU/HR		
TOTAL PLNM SENSIBLE GAIN	=	0 BTU/HR		
ZONE LOAD SEN SUBTOTAL				7,662 BTU/HR
DRAW-THRU FAN SEN GAIN	=	0 BTU/HR		
BLOW-THRU FAN SEN GAIN	=	0 BTU/HR		
MCL SUP.SIDE COIL GAIN	=	0 BTU/HR		
MCL RET.SIDE COIL GAIN	=	0 BTU/HR		
SUPPLY DUCT HEAT GAIN	=	0 BTU/HR		
RETURN DUCT HEAT GAIN	=	0 BTU/HR		
AIR HANDLING SUBTOTAL				0 BTU/HR

TOTAL SYSTEM SENSIBLE GAIN = 7,662 BTU/HR

SUMMER VENT LATENT GAIN	=	0 BTU/HR	(	0 CFM)
EXHAUST AIR LATENT GAIN	=	0 BTU/HR	(	0 CFM)
SUMMER INFIL LATENT GAIN	=	1,055 BTU/HR	(	62 CFM)
TOTAL ZONE LATENT GAIN	=	528 BTU/HR		

TOTAL SYSTEM LATENT GAIN = 1,583 BTU/HR

TOTAL SYSTEM COOLING LOAD = 11,271 BTU/HR

INTERNAL LOADS SUMMARY:

500 WATTS OF LIGHTING,

0 WATTS OF EQUIP, AND

TOTAL SYSTEM SUPPLY AIR	=	489 CFM	BASED
TOTAL CONDITIONED AIR SPACE	=	266 SQ.FT.	
SUPPLY AIR CFM/SQ.FT.	=	1.8394	
TONNAGE PER SQ.FT.	=	0.0035	
TOTAL TONNAGE REQUIRED FOR AIR SYSTEM 1 WITH OUTSIDE AIR	=		

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***** COMMERCIAL HVAC LOADS PROGRAM BY ELITE SOFTWARE DEVELOPMENT INC
 WILLIAMS TIERRET
 A DIG EXCH BLOC
 11/20/97
 ABILENE, TEX
 ***** ZONE SUMMARY OF SYSTEM 3 *****

SEN NO.	ABBREV. DESCRIP	PEAK TIME AND MONTH	FLOOR AREA	SENSIBLE LOAD	HEATING LOAD	VENT CFM	INFL CFM	EXH CFM	SUPPLY CFM
5	103 FR	3 PM AUG	380	12635	570 15298	0	99	0	523
6	110 ED	3 PM AUG	1900	186730	1307 1977	0	443	0	3404
7	111 FW	3 PM AUG	520	43041	870 21393	0	121	0	1275
ZONE PEAK TOTALS			2800	244466	108532	0	653	0	12347

* MONTHLY AND HOURLY SYSTEM ZONE SENSIBLE LOAD PROFILE

* HOUR	AUGUST ZONE.SEN	NOT USED ZONE.SEN	NOT USED ZONE.SEN	NOT USED ZONE.SEN	NOT USED ZONE.SEN	NOT USED ZONE.SEN
9 AM	208948	0	0	0	0	0
9 AM	216691	0	0	0	0	0
10 AM	224526	0	0	0	0	0
11 AM	231291	0	0	0	0	0
12 AM	237430	0	0	0	0	0
1 PM	242541	0	0	0	0	0
2 PM	244057	0	0	0	0	0
3 PM	244466	0	0	0	0	0
4 PM	241525	0	0	0	0	0
5 PM	237056	0	0	0	0	0
6 PM	230685	0	0	0	0	0
7 PM	223103	0	0	0	0	0
8 PM	217339	0	0	0	0	0

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***** COMMERCIAL HVAC LOADS PROGRAM BY ELITE SOFTWARE DEVELOPMENT, INC.
 WILLIAMS TIPPET
 4013 EXH BLDG
 11/13/97
 ***** TOTAL LOAD SUMMARY OF AIR SYSTEM 2 *****

SYSTEM TYPE: PACKAGED EQUIPMENT WITH CONSTANT VOLUME TERMINALS
 SENSIBLE HEAT RATIO: 0.94 -- THIS SYSTEM OCCURS 1 TIME(S) IN THE BUILDING
 SYSTEM 2 PEAKS IN AUGUST AT 2 PM OUTSIDE TEMP IS 101 INSIDE TEMP IS 75
 BECAUSE OF THE DIVERSITY IN ZONE, PLENUM, AND VENT LOADS, THE ZONE SEN. PEAK TIME IN AUGUST AT 3 PM IS DIFFERENT FROM THE TOTAL SYS. PEAK TIME. HENCE, THE AIR SYSTEM CFM WAS COMPUTED USING A ZONE SEN LOAD OF 12

SUMMER: VENT CONTROLS OUTSIDE AIR ---- WINTER: EXH CONTROLS OUTSIDE AIR

WINTER VENT AIR LOAD	=	0 BTU/HR	(	0 CFM)
WINTER EXH AIR LOAD	=	0 BTU/HR	(	0 CFM)
WINTER INFIL AIR LOAD	=	61,710 BTU/HR	(	653 CFM)
TOTAL ZONE HEATING LOAD	=	46,882 BTU/HR		

TOTAL SYSTEM HEATING LOAD = 108,592 BTU/HR

**** ALL COOLING LOADS BELOW WERE COMPUTED AT THE AIR SYSTEM PEAK TIME

SUMMER VENT SENSIBLE GAIN	=	0 BTU/HR	(	0 CFM)
EXHAUST AIR SENSIBLE GAIN	=	0 BTU/HR	(	0 CFM)
SUMMER INFIL SENSIBLE GAIN	=	20,544 BTU/HR	(	653 CFM)
TOTAL ZONE SENSIBLE GAIN	=	223,513 BTU/HR		
TOTAL PLNM SENSIBLE GAIN	=	0 BTU/HR		
ZONE LOAD SEN SUBTOTAL				= 244,057 BTU/HR
DRAW-THRU FAN SEN GAIN	=	0 BTU/HR		
BLOW-THRU FAN SEN GAIN	=	0 BTU/HR		
MCL SUP. SIDE COIL GAIN	=	0 BTU/HR		
MCL RET. SIDE COIL GAIN	=	0 BTU/HR		
SUPPLY DUCT HEAT GAIN	=	0 BTU/HR		
RETURN DUCT HEAT GAIN	=	0 BTU/HR		
AIR HANDLING SUBTOTAL				= 0 BTU/HR

TOTAL SYSTEM SENSIBLE GAIN = 244,057 BTU/HR

SUMMER VENT LATENT GAIN	=	0 BTU/HR	(	0 CFM)
EXHAUST AIR LATENT GAIN	=	0 BTU/HR	(	0 CFM)
SUMMER INFIL LATENT GAIN	=	11,923 BTU/HR	(	653 CFM)
TOTAL ZONE LATENT GAIN	=	2,375 BTU/HR		

TOTAL SYSTEM LATENT GAIN = 14,298 BTU/HR

TOTAL SYSTEM COOLING LOAD = 258,355 BTU/HR

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INTERNAL LOADS SUMMARY:

2400 WATTS OF LIGHTING, 45915 WATTS OF EQUIP, AND

TOTAL SYSTEM SUPPLY AIR	=	12,347 CFM	BASED
TOTAL CONDITIONED AIR SPACE	=	2,800 SQ.FT.	
SUPPLY AIR CFM/SQ.FT.	=	4.4096	
TONNAGE PER SQ.FT.	=	0.0077	
TOTAL TONNAGE REQUIRED FOR AIR SYSTEM 2 WITH OUTSIDE AIR	=		

***** COMMERCIAL HVAC LOADS PROGRAM BY ELITE SOFTWARE DEVELOPMENT
 WILLIAMS TIPPET
 A SIG EXCH BLDG
 11/23/87
 ***** TOTAL BUILDING LOAD SUMMARY *****

BUILDING PEAKS IN AUGUST AT 2 PM

THIS SUMMARY ACCOUNTS FOR ALL ACTIVE ZONES IN THE PROJECT

OUTSIDE AIR QUANTITY (CFM)	% OF TOT SUP AIR	SENSIBLE BTU	LATENT
SUMMER VENT AIR = 0	0.000%	0	
SUMMER INFL AIR = 715	5.570%	22,570	
PRE-COOLED AIR = 0	0.000%	0	
TOTAL SUMMER AIR = 715	5.570%	22,570	
WINTER VENT AIR = 0	0.000%	0	
WINTER INFL AIR = 715	5.570%	57,571	
PRE-HEATED AIR = 0	0.000%	0	
TOTAL WINTER AIR = 715	5.570%	57,571	
TOTAL ZONE HEATING LOAD LESS INFIL TO ZONES =		52,994	
TOTAL BUILDING HEATING LOAD =		120,565	

MONTHLY AND HOURLY PROJECT ZONE SENSIBLE LOAD PROFILE						
HOUR	AUGUST ZONE.SEN	NOT USED ZONE.SEN	NOT USED ZONE.SEN	NOT USED ZONE.SEN	NOT USED ZONE.SEN	NOT USED ZONE.SEN
8 AM	214762	0	0	0	0	0
9 AM	223238	0	0	0	0	0
10 AM	231808	0	0	0	0	0
11 AM	239279	0	0	0	0	0
12 AM	246163	0	0	0	0	0
1 PM	251785	0	0	0	0	0
2 PM	253609	0	0	0	0	0
3 PM	254154	0	0	0	0	0
4 PM	251031	0	0	0	0	0
5 PM	246256	0	0	0	0	0
6 PM	239373	0	0	0	0	0
7 PM	221084	0	0	0	0	0
8 PM	224691	0	0	0	0	0

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BUILDING PEAKS IN AUGUST AT 2 PM

LOAD DESCRIP	QUANTITY UNITS	% OF BLD LOAD	SENSIBLE BTU	LATENT BTU
ROOF	3,066 SQ.FT	13.336%	35,349	
WALL	1,793 SQ.FT	1.679%	4,523	
GLASS	0 SQ.FT	0.000%	0	
SKIN LOADS	4,859 SQ.FT	15.014%	40,472	
PEOPLE	11			
LIGHTING	3,000 WATTS			
EQUIPMENT	45,915 WATTS			
PPL-LGHT-EQUIP		70.130%	196,143	11,973
PARTITION	1,636 SQ.FT	1.670%	4,501	
INFL AIR	715 CFM	13.187%	22,570	11,973
VENT AIR	0 CFM	0.000%	0	
PRE-TREATED AIR	0 CFM	0.000%	0	
DRAW-THRU FAN LOADS		0.000%	0	
BLOW-THRU FAN LOADS		0.000%	0	
IL SUPPLY SIDE COIL LOADS		0.000%	0	
IL RETURN SIDE COIL LOADS		0.000%	0	
SUPPLY DUCT LOADS		0.000%	0	
RETURN DUCT LOADS		0.000%	0	
REHEAT		0.000%	0	
RESERVE CAPACITY		0.000%	0	
TOTAL BUILDING SENSIBLE & LATENT LOADS		100.000%	253,686	11,973

TOTAL PROJECT SUMMARY	% OF BLD LOAD	SENSIBLE BTU	LATENT BTU
TOTAL BUILDING OUTSIDE AIR VENT LOADS	0.000%	0	
TOTAL BUILDING PRE-COOLED AIR LOADS	0.000%	0	
TOTAL BUILDING OUTSIDE AIR INFL LOADS	13.187%	22,570	11,973
TOTAL BUILDING ZONE LOADS	86.813%	231,116	0
TOTAL BUILDING PLENUM LOADS	0.000%	0	
TOTAL BUILDING AIR HANDLING LOAD	0.000%	0	
TOTAL BUILDING SENSIBLE AND LATENT LOADS	100.000%	253,686	11,973

TOTAL BUILDING COOLING LOAD	=	253,686 BTU/HR
TOTAL CONDITIONED AIR SPACE	=	3,066 SQ.FT
TOTAL BUILDING SUPPLY AIR CFM	=	12,836 CFM

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SUPPLY AIR CFM/SQ.FT. OF CONDITIONED SPACE	=	4.1866 CFM/SQ.FT
SQ.FT OF CONDITIONED AIR SPACE PER TON	=	136.4830 SQ.FT/TON
TONNAGE PER SQ.FT OF CONDITIONED AIR SPACE	=	0.0073 TONS/SQ.FT
TONNAGE REQUIRED WITH OUTSIDE AIR	=	22.46 TONS

**Central Office & Administrative
Investment Split Detail**

REDACTED

CD	JR	PLT	RMT	ACCT	ADDRESS	CITY	COUNTY	ZIP	AMOUNT	BLDG USE	L A N D	B L D G	D E E D	PROPERTY DISCRPTION
95F	FL	1211	801	211110	8502 ASHLEY ST	TAMPA	TAMPA	33604		0103	0	0	Y	CO REMOTE (TRK, SAT, PR GAIN)
95F	FL	1211	801	212110	8502 ASHLEY ST	TAMPA	TAMPA	33604		0103	0	0	Y	CO REMOTE (TRK, SAT, PR GAIN)
95F	FL	1212	801	211110	8085 56TH ST	TAMPA	TAMPA	33617		0103	0	0	Y	CO REMOTE (TRK, SAT, PR GAIN)
95F	FL	1212	801	212110	8085 56TH ST	TAMPA	TAMPA	33617		0103	0	0	Y	CO REMOTE (TRK, SAT, PR GAIN)
95F	FL	1213	801	211110	19124 2ND ST N E	LUTZ	LUTZ	33549		0103	0	0	Y	CO REMOTE (TRK, SAT, PR GAIN)
95F	FL	1213	801	212110	19124 2ND ST N E	LUTZ	LUTZ	33549		0103	0	0	Y	CO REMOTE (TRK, SAT, PR GAIN)
95F	FL	1214	801	211110	4841 S R 581	ZEPHYRHILLS	ZEPHYRHILLS	33543		0103	0	0	Y	CO REMOTE (TRK, SAT, PR GAIN)
95F	FL	1214	801	212110	4841 S R 581	ZEPHYRHILLS	ZEPHYRHILLS	33543		0103	0	0	Y	CO REMOTE (TRK, SAT, PR GAIN)
95F	FL	1215	801	211110	10702 MAIN ST	THONOTOSASSA	THONOTOSASSA	33592		0103	0	0	Y	CO REMOTE (TRK, SAT, PR GAIN)
95F	FL	1215	801	212110	10702 MAIN ST	THONOTOSASSA	THONOTOSASSA	33592		0103	0	0	Y	CO REMOTE (TRK, SAT, PR GAIN)
95F	FL	1217	801	211110	14917 ZAMBITO RD	TAMPA	TAMPA	33618		0103	0	0	Y	CO REMOTE (TRK, SAT, PR GAIN)
95F	FL	1217	801	212110	14917 ZAMBITO RD	TAMPA	TAMPA	33618		0103	0	0	Y	CO REMOTE (TRK, SAT, PR GAIN)
95F	FL	1218	801	211110	US HWY 41 N OF SCLRR OVERPASS	LAND O LAKES	LAND O LAKES	34639		0103	0	0	Y	CO REMOTE (TRK, SAT, PR GAIN)
95F	FL	1218	801	212110	US HWY 41 N OF SCLRR OVERPASS	LAND O LAKES	LAND O LAKES	34639		0103	0	0	Y	CO REMOTE (TRK, SAT, PR GAIN)
95F	FL	1219	801	211110	13402 NORTH 30TH ST	TAMPA	TAMPA	33612		0103	0	0	Y	CO REMOTE (TRK, SAT, PR GAIN)
95F	FL	1219	801	212110	13402 NORTH 30TH ST	TAMPA	TAMPA	33612		0103	0	0	Y	CO REMOTE (TRK, SAT, PR GAIN)
95F	FL	1313	801	211110	108 PINWOOD AVE	BRANDON	BRANDON	33510		0103	0	0	Y	CO REMOTE (TRK, SAT, PR GAIN)
95F	FL	1313	801	212110	108 PINWOOD AVE	BRANDON	BRANDON	33510		0103	0	0	Y	CO REMOTE (TRK, SAT, PR GAIN)
95F	FL	1314	802	211110	GLORIA ST & GIBSONTON DR	GIBSONTON	GIBSONTON	33534		0103	0	0	Y	CO REMOTE (TRK, SAT, PR GAIN)
95F	FL	1314	802	212110	GLORIA ST & GIBSONTON DR	GIBSONTON	GIBSONTON	33534		0103	0	0	Y	CO REMOTE (TRK, SAT, PR GAIN)
95F	FL	1315	801	211110	THREE 2ND AVE S E	RUSKIN	RUSKIN	33570		0103	0	0	Y	CO REMOTE (TRK, SAT, PR GAIN)
95F	FL	1315	801	212110	THREE 2ND AVE S E	RUSKIN	RUSKIN	33570		0103	0	0	Y	CO REMOTE (TRK, SAT, PR GAIN)
95F	FL	1316	801	211110	3403 N ORIENT RD	TAMPA	TAMPA	33619		0103	0	0	Y	CO REMOTE (TRK, SAT, PR GAIN)
95F	FL	1316	801	212110	3403 N ORIENT RD	TAMPA	TAMPA	33619		0103	0	0	Y	CO REMOTE (TRK, SAT, PR GAIN)
95F	FL	1317	801	211110	15915 US HWY 301 S	WMAUMA	WMAUMA	33598		0103	0	0	Y	CO REMOTE (TRK, SAT, PR GAIN)
95F	FL	1317	801	212110	15915 US HWY 301 S	WMAUMA	WMAUMA	33598		0103	0	0	Y	CO REMOTE (TRK, SAT, PR GAIN)
95F	FL	1411	047	211110	2519 W CURTIS ST	TAMPA	TAMPA	33614		0103	0	0	Y	CO REMOTE (TRK, SAT, PR GAIN)
95F	FL	1411	047	212110	2519 W CURTIS ST	TAMPA	TAMPA	33614		0103	0	0	Y	CO REMOTE (TRK, SAT, PR GAIN)
95F	FL	1414	801	211110	13030 MEMORIAL HWY	TAMPA	TAMPA	33635		0103	0	0	Y	CO REMOTE (TRK, SAT, PR GAIN)
95F	FL	1414	801	212110	13030 MEMORIAL HWY	TAMPA	TAMPA	33635		0103	0	0	Y	CO REMOTE (TRK, SAT, PR GAIN)
95F	FL	1415	801	211110	7502 W HILLSBOROUGH AVE	TAMPA	TAMPA	33615		0103	0	0	Y	CO REMOTE (TRK, SAT, PR GAIN)
95F	FL	1415	801	212110	7502 W HILLSBOROUGH AVE	TAMPA	TAMPA	33615		0103	0	0	Y	CO REMOTE (TRK, SAT, PR GAIN)
95F	FL	1418	801	211110	19829 GUNN HWY	TAMPA	TAMPA	33624		0103	0	0	Y	CO REMOTE (TRK, SAT, PR GAIN)
95F	FL	1418	801	212110	19829 GUNN HWY	TAMPA	TAMPA	33624		0103	0	0	Y	CO REMOTE (TRK, SAT, PR GAIN)
95F	FL	1481	801	211110	4518-18 W N A ST	TAMPA	TAMPA	33609		0103	0	0	Y	CO REMOTE (TRK, SAT, PR GAIN)
95F	FL	1481	801	212110	4518-18 W N A ST	TAMPA	TAMPA	33609		0103	0	0	Y	CO REMOTE (TRK, SAT, PR GAIN)
95F	FL	1815	801	211110	105 E HILLSBOROUGH AVE	TAMPA	TAMPA	33604		0103	0	0	Y	CO REMOTE (TRK, SAT, PR GAIN)
95F	FL	1815	801	212110	105 E HILLSBOROUGH AVE	TAMPA	TAMPA	33604		0103	0	0	Y	CO REMOTE (TRK, SAT, PR GAIN)
95F	FL	1712	801	211110	3117 W WALLCRAFT AVE	TAMPA	TAMPA	33611		0103	0	0	Y	CO REMOTE (TRK, SAT, PR GAIN)
95F	FL	1712	801	212110	3117 W WALLCRAFT AVE	TAMPA	TAMPA	33611		0103	0	0	Y	CO REMOTE (TRK, SAT, PR GAIN)
95F	FL	1712	801	212110	3117 W WALLCRAFT AVE	TAMPA	TAMPA	33611		0103	0	0	Y	CO REMOTE (TRK, SAT, PR GAIN)
95F	FL	1717	802	211110	105 N EDISON AVE	TAMPA	TAMPA	33606		0103	0	0	Y	CO REMOTE (TRK, SAT, PR GAIN)
95F	FL	1717	802	212110	105 N EDISON AVE	TAMPA	TAMPA	33606		0103	0	0	Y	CO REMOTE (TRK, SAT, PR GAIN)
95F	FL	2114	801	211110	1871 54TH AVE N	ST PETERSBURG	ST PETERSBURG	33714		0103	0	0	Y	CO REMOTE (TRK, SAT, PR GAIN)
95F	FL	2114	801	212110	1871 54TH AVE N	ST PETERSBURG	ST PETERSBURG	33714		0103	0	0	Y	CO REMOTE (TRK, SAT, PR GAIN)
95F	FL	2123	801	211110	843 93RD AVE N	ST PETERSBURG	ST PETERSBURG	33708		0103	0	0	Y	CO REMOTE (TRK, SAT, PR GAIN)
95F	FL	2123	801	212110	843 93RD AVE N	ST PETERSBURG	ST PETERSBURG	33708		0103	0	0	Y	CO REMOTE (TRK, SAT, PR GAIN)
95F	FL	2127	801	211110	13000 34TH ST N	ST PETERSBURG	ST PETERSBURG	33716		0103	0	0	Y	CO REMOTE (TRK, SAT, PR GAIN)
95F	FL	2127	801	212110	13000 34TH ST N	ST PETERSBURG	ST PETERSBURG	33716		0103	0	0	Y	CO REMOTE (TRK, SAT, PR GAIN)
95F	FL	2215	801	211110	10982 74TH AVE N	SEMINOLE	SEMINOLE	34642		0103	0	0	Y	CO REMOTE (TRK, SAT, PR GAIN)
95F	FL	2215	801	212110	10982 74TH AVE N	SEMINOLE	SEMINOLE	34642		0103	0	0	Y	CO REMOTE (TRK, SAT, PR GAIN)
95F	FL	2218	801	211110	7580 85TH WAY N	PINELLAS PARK	PINELLAS PARK	33709		0103	0	0	Y	CO REMOTE (TRK, SAT, PR GAIN)
95F	FL	2218	801	212110	7580 85TH WAY N	PINELLAS PARK	PINELLAS PARK	33709		0103	0	0	Y	CO REMOTE (TRK, SAT, PR GAIN)
95F	FL	2312	801	211110	450 78TH AVE S	ST PETERSBURG	ST PETERSBURG	33706		0103	0	0	Y	CO REMOTE (TRK, SAT, PR GAIN)
95F	FL	2312	801	212110	450 78TH AVE S	ST PETERSBURG	ST PETERSBURG	33706		0103	0	0	Y	CO REMOTE (TRK, SAT, PR GAIN)
95F	FL	2313	801	211110	225 62ND ST N	ST PETERSBURG	ST PETERSBURG	33710		0103	0	0	Y	CO REMOTE (TRK, SAT, PR GAIN)
95F	FL	2313	801	212110	225 62ND ST N	ST PETERSBURG	ST PETERSBURG	33710		0103	0	0	Y	CO REMOTE (TRK, SAT, PR GAIN)
95F	FL	2416	801	211110	3250 54TH AVE S	ST PETERSBURG	ST PETERSBURG	33712		0103	0	0	Y	CO REMOTE (TRK, SAT, PR GAIN)
95F	FL	2416	801	212110	3250 54TH AVE S	ST PETERSBURG	ST PETERSBURG	33712		0103	0	0	Y	CO REMOTE (TRK, SAT, PR GAIN)
95F	FL	2417	801	211110	3701 FAIRFIELD AVE S	ST PETERSBURG	ST PETERSBURG	33711		0103	0	0	Y	CO REMOTE (TRK, SAT, PR GAIN)
95F	FL	2417	801	212110	3701 FAIRFIELD AVE S	ST PETERSBURG	ST PETERSBURG	33711		0103	0	0	Y	CO REMOTE (TRK, SAT, PR GAIN)
95F	FL	3112	801	211110	4805 CLEVELAND HEIGHTS BLVD	LAKE LAND	LAKE LAND	33613		0103	0	0	Y	CO REMOTE (TRK, SAT, PR GAIN)
95F	FL	3112	801	212110	4805 CLEVELAND HEIGHTS BLVD	LAKE LAND	LAKE LAND	33613		0103	0	0	Y	CO REMOTE (TRK, SAT, PR GAIN)
95F	FL	3113	801	211110	5844 US HWY 98 N	LAKE LAND	LAKE LAND	33809		0103	0	0	Y	CO REMOTE (TRK, SAT, PR GAIN)
95F	FL	3113	801	212110	5844 US HWY 98 N	LAKE LAND	LAKE LAND	33809		0103	0	0	Y	CO REMOTE (TRK, SAT, PR GAIN)
95F	FL	3115	801	211110	3404 S R 542	LAKE LAND	LAKE LAND	33801		0103	0	0	Y	CO REMOTE (TRK, SAT, PR GAIN)

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95F	FL	5331	B10	211110	10315 LITTLE RD	HUDSON	HUDSON	34667
95F	FL	5332	B04	211110	245 SHADY HILLS RD	HUDSON	HUDSON	34610
95F	FL	5332	B04	212110	245 SHADY HILLS RD	HUDSON	HUDSON	34610
95F	FL	5332	L01	200610	MOON LAKE RD AND ROBIN	HUDSON	HUDSON	34666
95F	FL	1461	B02	212110	6331 W COURTNEY CAMPBELL CAUSEWAY	TAMPA	TAMPA	33607
95F	FL	2123	B03	268216	12801 LAKE CARILLON DR	ST PETERSBURG	ST PETERSBURG	33716
95F	FL	2215	B04	211110	10724 STARKEY RD	SEMINOLE	SEMINOLE	34647
95F	FL	2215	B04	212110	10724 STARKEY RD	SEMINOLE	SEMINOLE	34647
95F	FL	5112	B05	268210	1445 US HWY 19 S	CLEARWATER	CLEARWATER	34624
95F	FL	5112	B05	212110	1445 US HWY 19 S	CLEARWATER	CLEARWATER	34624
95F	FL	5112	B05	268216	1445 US HWY 19 S	CLEARWATER	CLEARWATER	34624
95F	FL	3131	B04	211110	S R 60 & OLD S R 60	MULBERRY	MULBERRY	33860
95F	FL	3131	B04	212110	S R 60 & OLD S R 60	MULBERRY	MULBERRY	33860
95F	FL	5291	B02	212110	1280 1/2 E CLEVELAND ST	CLEARWATER	CLEARWATER	34615
95F	FL	2411	B02	212110	821 1ST AVE N	ST PETERSBURG	ST PETERSBURG	33701
95F	FL	2416	B02	212110	3250 54TH AVE S	ST PETERSBURG	ST PETERSBURG	33712
95F	FL	3292	B02	200610	US ALTERNATE HWY 27	HAINES CITY	HAINES CITY	33844
95F	FL	3292	B02	200616	US ALTERNATE HWY 27	HAINES CITY	HAINES CITY	33844
95F	FL	4111	B02	212110	1701 RINGLING BLVD.	SARASOTA	SARASOTA	34236
95F	FL	4231	B02	212110	10520 LEBANON RD	MYAKKA CITY	MYAKKA CITY	34251
95F	FL	4291	B10	212110	HWY 675 & JENNINGS RD	BRADENTON	BRADENTON	34202
95F	FL	4291	B10	200610	HWY 675 & JENNINGS RD	BRADENTON	BRADENTON	34202
95F	FL	4291	B10	200616	HWY 675 & JENNINGS RD	BRADENTON	BRADENTON	34202
95F	FL	3211	B04	211110	FARM RD & OLD LUCERNE PARK RD	WINTER HAVEN	WINTER HAVEN	33861
95F	FL	3211	B04	212110	FARM RD & OLD LUCERNE PARK RD	WINTER HAVEN	WINTER HAVEN	33861
95F	FL	1316	B26	212110	6155 BLACK DAIRY RD	SEFFNER	SEFFNER	33564
95F	FL	1317	B02	211110	DUPREE & BALM PICNIC RD	WIMAUMA	WIMAUMA	33598
95F	FL	1317	B02	212110	DUPREE & BALM PICNIC RD	WIMAUMA	WIMAUMA	33598
95F	FL	1411	B01	211110	3712 W WALNUT ST	TAMPA	TAMPA	33607
95F	FL	1411	B01	212110	3712 W WALNUT ST	TAMPA	TAMPA	33607
95F	FL	1611	B08	268216	401 E JACKSON ST	TAMPA	TAMPA	33607
95F	FL	1612	B04	212110	1701 E 9TH AVE	TAMPA	TAMPA	33605
95F	FL	1612	B08	211110	2702 US HWY 41 - N OF CAUSEWAY BLVD	TAMPA	TAMPA	33619
95F	FL	1612	B08	212110	2702 US HWY 41 - N OF CAUSEWAY BLVD	TAMPA	TAMPA	33619
95F	FL	3261	B01	211110	520 OAK ST	HAINES CITY	HAINES CITY	33844
95F	FL	3261	B01	212110	520 OAK ST	HAINES CITY	HAINES CITY	33844
95F	FL	1316	B24	212110	3403 NORTH ORIENT RD	TAMPA	TAMPA	33619
95F	FL	1411	B08	212110	3712 W WALNUT ST	TAMPA	TAMPA	33607
95F	FL	1416	B03	212110	2130 BYRD DR	TAMPA	TAMPA	33624
95F	FL	1596	B02	212110	7855 CAUSEWAY BLVD.	TAMPA	TAMPA	33619
95F	FL	1713	B01	212110	MACDILL AFB	TAMPA	TAMPA	33608
95F	FL	3623	B04	212110	704 AVENUE A	ZEPHYRHILLS	ZEPHYRHILLS	33543
95F	FL	5211	B11	211110	1280 1/2 E CLEVELAND ST	CLEARWATER	CLEARWATER	34615
95F	FL	5211	B11	212110	1280 1/2 E CLEVELAND ST	CLEARWATER	CLEARWATER	34615
95F	FL	1612	B02	212110	1701 E 9TH AVE	TAMPA	TAMPA	33605
95F	FL	1717	B02	212110	105 N EDISON AVE	TAMPA	TAMPA	33608
95F	FL	2114	B01	212110	URBANE ST N	ST PETERSBURG	ST PETERSBURG	33714

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[illegible]

[illegible]

[illegible]

FLORIDA

9SF	FL	4111	B79	211110	1701 RINGLING BLVD	SARASOTA	SARASOTA	34236
9SF	FL	4111	B81	212110	1701 RINGLING BLVD	SARASOTA	SARASOTA	34236
9SF	FL	4111	B81	211110	1701 RINGLING BLVD	SARASOTA	SARASOTA	34236
9SF	FL	4111	B99	212110	ORANGE AVE & LAUREL ST	SARASOTA	SARASOTA	34236
9SF	FL	4111	B99	211110	ORANGE AVE & LAUREL ST	SARASOTA	SARASOTA	34236
9SF	FL	1217	B04	212110	17509 DARBY LANE	TAMPA, FL	TAMPA, FL	
9SF	FL	1217	L03	200810	VAN DYKE & DALE MABRY	TAMPA	TAMPA	33618
9SF	FL	1219	L09	200810	10800 N 15TH ST	TAMPA	TAMPA	33612
9SF	FL	1219	L14	200810	5209 TAMPA PALMS BLVD	TAMPA	TAMPA	33647
9SF	FL	1317	L04	200810	CYPRESS POINT DR	WIMALUMA	WIMALUMA	33508
9SF	FL	1418	B02	200810	11205 SHELTON RD	TAMPA	TAMPA	33626
9SF	FL	2218	L03	200810	102ND AVE N 1/2 BLK W OF 66TH N	ST PETERSBURG	ST PETERSBURG	33716
9SF	FL	4114	L01	200810	PALMER RANCH PKWY & MCINTOSH	SARASOTA	SARASOTA	34238
9SF	FL	4117	B02	200810	BER RIDGE REMOTE SITE	SARASOTA	SARASOTA	34241
9SF	FL	4117	B03	200810	NEWMURN & 17TH ST	SARASOTA	SARASOTA	34232
9SF	FL	4331	L02	200810	PRICE & SALFORD BLVD	NORTH PORT	NORTH PORT	34287
9SF	FL	5211	B08	212110	2185 RANGE ROAD	CLEARWATER, FL	CLEARWATER, FL	

*The Date in this document represents Your Best Date 1/30/18

**The Date in this document was pulled from RAP via ASEP (Asset Management Property System).

50 17%
49 83%

0612	0	0	Y	CO REMOTE (TRK, SAT, PR GAIN)
0612	0	0	Y	CO REMOTE (TRK, SAT, PR GAIN)
0612	0	0	Y	CO REMOTE (TRK, SAT, PR GAIN)
0612	0	0	Y	CO REMOTE (TRK, SAT, PR GAIN)
0612	0	0	Y	CO REMOTE (TRK, SAT, PR GAIN)
XXXX	0			CO REMOTE (TRK, SAT, PR GAIN)
XXXX	0		Y	CO REMOTE (TRK, SAT, PR GAIN)
XXXX	0		Y	CO REMOTE (TRK, SAT, PR GAIN)
XXXX	0		Y	CO REMOTE (TRK, SAT, PR GAIN)
XXXX	0		Y	CO REMOTE (TRK, SAT, PR GAIN)
XXXX	0		Y	CO REMOTE (TRK, SAT, PR GAIN)
XXXX	0	0	Y	CO REMOTE (TRK, SAT, PR GAIN)
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XXXX	0		Y	CO REMOTE (TRK, SAT, PR GAIN)
XXXX	0		Y	CO REMOTE (TRK, SAT, PR GAIN)
XXXX	0		Y	CO REMOTE (TRK, SAT, PR GAIN)

ADMINISTRATIVE
CENTRAL OFFICE
TOTAL

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27 58

Administrative Land and Buildings Expense Study

27 59

Administrative Land and Buildings Expense Study

GTE CALIFORNIA

Purpose of This Study

This study assigns the forward looking annual expenses associated with Administrative Buildings that are normally charged to Account 6121, *Land and Building Expense*, to the various cost pools utilized in this filing for developing Total Element Long Run Incremental Costs (TELRIC). These expenses include building maintenance, recurring contract services, and utilities.

Relationship of This Study to "Land and Buildings Study"

A separate study entitled *Land and Buildings* develops the forward looking investments and annual expenses associated with central office buildings. The annual expenses associated with central offices include building maintenance, recurring contract services, utilities, tax, and depreciation expense. Of those expenses, the building maintenance, recurring contract services, and the utilities with the exception of electric power, are charged to Account 6121.

For administrative buildings, the building maintenance, recurring contract services, and utilities, including electric power, are charged to Account 6121.

Study Methodology

For both central office and administrative buildings, the forward looking expenses of the types that are charged to Account 6121 are expected to be the same as recent historical experience. The reason for this is that older buildings are

normally retrofitted to up-to-date heating, lighting, and air conditioning standards when any significant cost savings are possible.

The portion of the forward looking Land and Building Expense (Account 6121) that is attributable to central office buildings is developed by the Land and Buildings Study, and is assigned to the cost pools as identified in that study. As shown in the flow chart on page 4, after the central office related expenses are subtracted from the forward looking Land and Building Expense, the remainder is the expense associated with the Administrative Buildings.

Essentially all GTE California employees use building space. Even those whose work is off premises, normally convene in a building to set their schedules for the day's work. Some employees use more building space than others, but the majority of employees work in cubicles of roughly similar size. We will assume for the purposes of this study that each employee requires the same amount of building space.

Employees whose work involves the maintenance of central office equipment, normally have their work space located within a central office building. These employees are subtracted from the total number of GTE California employees, to arrive at the number of employees whose work areas (or staging areas in the case of off-premises workers) are located in administrative buildings.

Referring to a complete list of GTE California job titles with head count, it was possible to assign, with considerable confidence, most of the employees to a specific cost pool, based upon their job title. For those employees whose title gives no clue as to the cost pool their work is related to, they were assigned to the "Common" pool. The results of this study are shown on pages 6-7

Land and Building Expense

GTE CALIFORNIA

Account 6121

Land and Building
Expense

Land and
Buildings Study
(Central Office
buildings)

Switching and
Transmission cost
pools

(remaining dollars are
the expense associated
with Administrative
buildings)

Administrative Land and Buildings Expense Study

COST POOLS :

Cable

Poles

Conduit

Transmission (Circuit)

Switching

Info. Originating & Terminating

Direct Other

Access

Billing & Collection

Operator Services

PubCom

Consumer Line of Business

Business Line of Business

IXC Line of Business

Common

Video

Directory

Wireless & Paging

Online Services

Administrative Land and Buildings Expense Study

GTE CALIFORNIA

Column Descriptions

- B. This shows the breakdown of the total number of GTE California employees, into those whose work area is in a central office building, and those who are based in an administrative building.
- C. This shows the percent of total employees who work in central offices versus those who are based in administrative buildings, and was calculated by dividing the corresponding number of employees by the total number of employees.
- D. This is a list of the cost pools used in this filing.
- E. These are the numbers of employees assigned to each cost pool as suggested by their job titles. Those assigned to the "Common" pool either have job titles that do not give an indication of the cost pool that their work is associated with, or have job titles that are clearly associated with common overhead expense.
- F. These factors are determined by dividing the number of employees assigned to the cost pool, by the total number of employees based in administrative buildings. These factors are intended to be applied to the remaining dollars in Account 6121, after the dollars assigned to central office buildings is subtracted, to calculate the dollars to be assigned to each cost pool.
- G. The "Direct Other" cost pool is further broken down into these product groups.
- H. These are the head counts for the product groups under Direct Other cost.
- I. These factors are calculated by dividing the number of employees assigned to each product group by the total number of employees assigned to the Direct Other cost pool. These factors are intended to be applied to the dollars assigned to the Direct Other cost pool to determine the dollars to be assigned to each product group within that pool.

Administrative Land and Buildings Expense Study**GTE CALIFORNIA**

A	B	C
Total Employees Employees based in Central Offices Employees based in Administrative Offices		
<div data-bbox="277 863 792 1423" style="border: 1px solid black; padding: 5px;"> Cost Pools: <div data-bbox="516 919 540 945" style="text-align: center;">D</div> Cable Poles Cable Transmission (Circuit) Switching Info. Originating & Terminating Direct Other Access Billing and Collection Operator Services PubCom Consumer Line of Business Business Line of Business IXC Line of Business Common </div>	Employees with Related Job Titles <div data-bbox="894 919 919 945" style="text-align: center;">E</div>	<div data-bbox="1027 772 1401 982" style="border: 1px solid black; padding: 5px;"> Administrative Buildings Factor <div data-bbox="1203 919 1227 945" style="text-align: center;">F</div> </div>
Total based in Administrative Buildings		

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Administrative Land and Buildings Expense Study

GTE CALIFORNIA

**Breakdown of
"Direct Other"**

PRODUCT GROUP	HEAD COUNT	"DIRECT OTHER" FACTOR
G	H	I
Video		
Directory		
Wireless & Paging		
Online Services		
TOTALS		

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Avoided Cost Study

28_1

Directory Cost Study

28_5



AVOIDED COSTS

Tariff Entity: FL
GTE Florida

**GTE Avoided Cost Study
State-Specific Avoided Cost Analysis**

Source: ARMIS - FCC Reports 4303 and 4304 (Jan 97 - Dec 97; \$000's omitted)			Category 1: Operator & Directory Assistance Services			Category 2: All Other Services		
Ln. #	Description			Amount	Source		Amount	Source
			(a)	(b)	(c)	(d)	(e)	(f)

SUMMARY:

Avoided Costs:

Direct Expenses

1	Network Support Expenses							[ln 22f]
2	Maintenance Expenses							[ln 28f]
3	Access Expenses							[ln 47f]
4	Depreciation (Direct) Expenses							[ln 48f]
5	Marketing Expenses							[ln 59f]
6	Services Expenses							[ln 63f]

Indirect Expenses

7	General Support Expenses							[ln 67f]
8	Depreciation (Indirect) Expenses							[ln 73f]
9	Corporate Operations Expenses							[ln 74f]
10	Uncollectibles			[ln 88c]				[ln 88f]
11	Total Avoided Costs			[ln 1 .. ln 10]				[ln 1 .. ln 10]

Revenue Base for Wholesale Discount:

12	Net Operating Revenues			[ln 14-ln 13]				RMIS Data-530 less col. b]
13	plus Uncollectibles			[ln 88c]				[ln 89d]
14	Total Revenues plus Uncollectibles			MIS Data-OP/SVC]				[ln 12 + ln 13]
15	less Network Access Revenues							[ARMIS Data-5080]
16	less Miscellaneous Revenues							[ARMIS Data-5200]
17	less MTC/International Revenues							
18	less (Intentionally Left Blank)							
19	less (Intentionally Left Blank)							
20	Revenue Base for Wholesale Discount			[4-(ln 15..ln 19)]				[ln 14-(ln 15..ln 19)]

Avoided Cost Discount

(Calculated to represent the discount rate applicable to retail prices in conformance with the Telecommunications Act of 1996.)

	[ln 11 + ln 20]			[ln 11 + ln 20]
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Tariff Entity: FL
GTE Florida

**GTE Avoided Cost Study
State-Specific Avoided Cost Analysis**

<i>Source: ARMIS - FCC Reports 4303 and 4304 (Jan 97 - Dec 97; \$000's omitted)</i>			<i>Category 1: Operator & Directory Assistance Services</i>			<i>Category 2: All Other Services</i>		
Ln. #	Acct	Description	Total Expenses (a)	Percent Operator (b)	Operator Expenses (c)=(a)x(b)	All Other Expenses (d)=(a)-(c)	Percent Avoided (e)	Avoided Expenses (f)=(d)x(e)
22	6110	<i>Network Support Expenses</i>						
23	6112	Motor Vehicles						
24	6113	Aircraft						
25	6114	Special Purpose Vehicles						
26	6115	Garage and Work Equipment						
27	6116	Other Work Equipment						
28		<i>Maintenance Expenses</i>						
29	6210	Central Office Switching						
30	6220	Operator Systems						
31	6230	Central Office Transmission						
32	6310	Information Orig/Term Expenses						
33	6311	Station Apparatus						
34	6341	Large PABX						
35	6351	Public Telephone Equipment						
36	6362	Other Terminal Equipment						
37	6410	Cable and Wire Facilities						
38	6510	Other PP&E Expenses						
39	6511	Property Held for Future Use						
40	6512	Provisioning						
41	6530	Network Operations Expenses						
42	6531	Power						
43	6532	Network Administration						
44	6533	Testing						
45	6534	Plant Operations Administration						
46	6535	Engineering						
47	6540	<i>Access Expenses</i>						
48		<i>Depreciation Expenses (Direct)</i>						
49	6561	Network Support Assets						
50	6561	Central Office Switching						
51	6561	Operator Systems						
52	6561	Central Office Transmission						
53	6561	Information Orig/Term Eqpt						
54	6561	Cable and Wire Facilities						
55	6562	Property Held for Future Use						
56	6563	Amortization - Tangibles						
57	6564	Amortization - Intangibles						
58	6565	Amortization - Other						

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2

Tariff Entity: FL
GTE Florida

**GTE Avoided Cost Study
State-Specific Avoided Cost Analysis**

<i>Source: ARMIS - FCC Reports 4303 and 4304 (Jan 97 - Dec 97; \$000's omitted)</i>		
Ln. #	Acct	Description

<i>Category 1: Operator & Directory Assistance Services</i>		
Total Expenses	Percent Operator	Operator Expenses
(a)	(b)	(c)=(a)x(b)

<i>Category 2: All Other Services</i>		
All Other Expenses	Percent Avoided	Avoided Expenses
(d)=(a)-(c)	(e)	(f)=(d)x(e)

59		Marketing Expenses
60	6611	Product Management
61	6612	Sales
62	6613	Product Advertising

63		Services Expenses
64	6621	Call Completion Services
65	6622	Number Services
66	6623	Customer Services

67	6120	General Support Expenses
68	6121	Land and Buildings
69	6122	Furniture and Artworks
70	6123	Office Equipment
71	6124	General Purpose Computers

72		Depreciation Expenses (Indirect)
73	6561	General Support Assets

74		Corporate Operations Expenses
75	6710	Executive and Planning
76	6711	Executive
77	6712	Planning
78	6720	General and Administrative
79	6721	Accounting and Finance
80	6722	External Relations
81	6723	Human Resources
82	6724	Information Management
83	6725	Legal
84	6726	Procurement
85	6727	Research and Development
86	6728	Other General and Admin
87	6790	Provision for Uncoll Notes Rec

88	5300	Uncollectibles
89	5301	Uncollectibles - Telecommunications
90	5302	Uncollectibles - Other

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3

Tariff Entity: FL
GTE Florida

GTE Avoided Cost Study
State-Specific Avoided Cost Analysis

Source: ARMIS - FCC Reports 4303 and 4304 (Jan 97 - Dec 97; \$000's omitted)		Category 1: Operator & Directory Assistance Services			Category 2: All Other Services		
Ln. #	Description	(a)	Amount (b)	Source (c)	(d)	Amount (e)	Source (f)
91	Network Support Expenses			{ln 22c}			{ln 22f}
92	Maintenance Expenses			{ln 28c}			{ln 28f}
93	Access Expenses			{ln 47c}			{ln 47f}
94	Depreciation (Direct) Expenses			{ln 48c}			{ln 48f}
95	Marketing Expenses			{ln 59c}			{ln 59f}
96	Services Expenses			{ln 63c}			{ln 63f}
97	Total Direct Expenses			{ln 91 .. ln 96}			{ln 91 .. ln 96}
98	Total Network Support Expenses			{ln 22a}			{ln 22d}
99	Total General Support Expenses			{ln 67a}			{ln 67d}
100	Total Maintenance Expenses			{ln 28a}			{ln 28d}
101	Total Access Expenses			{ln 47a}			{ln 47d}
102	Total Depreciation Expenses			{ln 48a + 73a}			{ln 48d + 73d}
103	Total Marketing Expenses			{ln 59a}			{ln 59d}
104	Total Services Expenses			{ln 63a}			{ln 63d}
105	Total Corporate Operations Expenses			{ln 74a}			{ln 74d}
106	Total Operating Expenses			{ln 98.. ln 105}			{ln 98.. ln 105}
107	Share of Indirect Expenses			{ln 97 + ln 106}			{ln 97 + ln 106}
108	Share of Account 6611 Expenses			{Att. 3, col a, ln 4}			{Att. 3, col a, ln 35}
109	Share of Account 6612 Expenses			{Att. 3, col b, ln 4}			{Att. 3, col b, ln 35}
110	Share of Account 6613 Expenses			{Att. 3, col c, ln 4}			{Att. 3, col c, ln 35}
111	Share of Account 6621 Expenses			{Att. 3, col d, ln 4}			{Att. 3, col d, ln 35}
112	Share of Account 6622 Expenses			{Att. 3, col e, ln 4}			{Att. 3, col e, ln 35}
113	Share of Account 6623 Expenses			{Att. 3, col f, ln 4}			{Att. 3, col f, ln 35}
114	Share of Uncollectibles	Operator		{Att. 2, col c, ln 21}	Avoided:		{Att. 2, col c, ln 36}
115	Share of Account 6533 Expenses:						
116	6531 Power Expenses						{ln 42d}
117	6532 Network Administration Expenses						{ln 43d}
118	6533 Testing Expenses						{ln44d}
119	Total Plant Operations						{ln 116 .. ln 118}
120	Account 6533 Share of Total Plant Operations						{ln 118 + ln 119}
121	Share of Account 6534 Expenses						{ln 115 + ln 120}

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DIRECTORY

**GTE RECURRING COST STUDY
WHITE PAGE DIRECTORY LISTINGS
1998 FLORIDA COSTS**

*PRIMARY LISTINGS
PREMIUM LISTINGS
PRIVACY LISTINGS*

**GTE RECURRING COST STUDY
WHITE PAGE DIRECTORY LISTINGS
1998 FLORIDA BUILDING BLOCKS**

INTRODUCTION:

The purpose of this study is to determine the monthly recurring retail and wholesale white page directory costs for Florida in 1998. Costs of non-recurring activities (such as creating a new listing) will be included in a separate Florida 1998 non-recurring directory cost study.

This study is focused on three major types of white page directory listings:

- **Primary Listings (or main listings)**, which are basic, single-line listings which are provided to residential and business customers at no incremental fee. This listing contains essential information that allows users of the telephone network to determine the telephone number of listed subscriber stations, e.g., name, address, and telephone number.
- **Premium Listings (or additional listings)** include more information than the primary listings. A premium listing occupies no less than two lines in a white page directory. The additional listing is often referred to as a caption. Examples include additional numbers (such as "Children's Telephone"), reference numbers to call in the event of no answer, or additional lines of information, such as "no solicitations". An additional fee is assessed to the customer for a premium listing.
- **Privacy Listings (non-listed or non-published)** entail any listing which does not appear in white page directories due to a customer's request for privacy. Non-listed telephone numbers appear on the Directory Assistance records but are omitted from the telephone directory; non-published telephone numbers do not appear either in the Directory Assistance records or in the telephone directory. An additional fee is assessed to a customer for a non-published or non-listed number.

All costs are assigned to one of the three building blocks listed above. In addition, all costs are classified as wholesale and/or retail costs.

The GTE Directories company incurs many of the GTE's white page directory costs; these costs are not included in this study. Costs incurred solely by the Directories company include printing, binding, and initial distribution costs as well as costs associated with designing and developing of directory covers, inserts, and other agreed-upon features. For other costs, GTE Directories and GTE Telephone Operations have contractually agreed upon a percentage split of costs. For example, fifty percent of the costs of any enhancements other than pre-agreement enhancements (those mutually implemented prior to January 1, 1990) will be the responsibility of the Directories company; the other fifty percent will be incurred by Telephone Operations. Additional costs, such as costs associated with the auditing of listings to be provided to the Directories company, are the sole responsibility of the Telephone Operations company. This study focuses only on the recurring costs incurred by GTE Telephone Operations, specifically those costs incurred entirely by Telephone Operations plus the Telephone Operations portion of the shared costs noted above.

STUDY OVERVIEW:

Year-end 1998 financial data was obtained for USOA ARMIS Account # 662260 *Directory Expenses* for Florida. The total for this account was _____. Also obtained was the account detail by work center. Charges were made to this account from fourteen work centers. Of these fourteen work centers, Work Center ZCCA Common Cost Allocations - Charge represents allocations either from Network Service or Service Corp. This work center contains _____ which were originally generated by Work Center 1230 and _____ originally generated by Work Center 1050. Therefore, in this study, those amounts were subtracted from Work Center ZCCA and resulted in: _____ for Work Center 1230 *National Directory Center* (_____) for Work Center _____ ZCCA, and _____) for Work Center 1050.

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Work Center ZOAD contains [redacted] which was a one-time true-up that related to prior-year activity recorded in 1998 relating to advertising costs for infopages. This one-time true-up amount was not included in this study. In addition, [redacted] was charged from work centers 1050 & 1051 *Directory Enhancements*. The costs incurred by 1230 *National Directory Center* and 1050 & 1051 *Directory Enhancements* were the primary focus of this study.

The costs from the remaining eleven work centers totaling [redacted] are classified as miscellaneous costs for this study. The detailed work center report for Account #662260 is included as Attachment B.

To properly allocate costs to the three building blocks, listing totals and percentages for the three different listing types were calculated. GTE's Data Management group in Tampa provided 1998 Florida white page directory-listing totals by listing type (see Attachment C-1). These included a count of total published (primary and additional) and five separate categories of privacy listings. GTE Data Management extracted this information from the CBSS (Customer Billing Service System). The total number of 1998 Florida listings was identified as [redacted]

To determine the percentage of total listings for each building block, the following calculations were made:

- Primary Listings Percentage = [redacted]
- Premium Listings Percentage = [redacted]
- Privacy Listings Percentage = [redacted]

See Attachment C-2 for the specific calculations of the above percentages. The above percentages were used in calculating unit costs for each work center category - *Directory Enhancements 1051 & 1051*, *National Directory Center 1230*, and *Miscellaneous* (all other work centers).

DIRECTORY ENHANCEMENTS COSTS:

The manager of GTE's *Directory Enhancements* group provided a list of five activity categories comprising his group's 1998 annual budget. The manager specified which of these cost categories are related to white pages vs. yellow pages directory costs. The costs for each activity category were divided by the departmental total to calculate activity percentages. These five categories along with their percentages can be found on Attachment D-1.

Once the activity percentages were calculated, they were multiplied by [redacted] which are the Florida 1050 & 1051 work center totals in Account #662260 *Directory Expenses*. The results represent 1998 Florida *Directory Enhancement Costs* by activity and cost category. The two white page specific categories, which represent 66.92% of *Directory Enhancement Costs*, were added to compute the total *Directory Enhancement Costs* relevant to this study, which is [redacted]. This computation can also be found on Attachment D-1.

Finally, the manager stated that all white page directory enhancement costs apply to retail customers only. Next, 100% of the [redacted] white page enhancement costs was assigned to the three building blocks using the building block percentages described in the study overview and exhibited on Attachment C-2. To see the assignment of white page enhancement costs by building blocks, refer to Attachment D-2. For the summarized version of this data by building block, see Attachment A.

NATIONAL DIRECTORY COSTS:

To assign [redacted] for the *National Directory Center 1230*, the general manager of GTE's *National Directory Center (NDC)* in Warsaw, Virginia was contacted. She stated that all Florida-related NDC costs are charged to work center 1230 and Account #662260.

The general manager provided a 1998 organizational chart, which specified the number of employees in each NDC work group. In calculating employee counts for each work group, each vacant full-time position was [redacted]

counted as one employee, and each temporary employee was counted as 0.5 employee. The organizational chart is included as Attachment E-1.

The California group listed on the organization chart was excluded from the study because all directory activities performed in California are specific to California only; no activities performed by this group affect Florida directory costs. The general manager verified that this work group's costs are not charged to NDC work center 1230. Costs for all other employees listed on the NDC organizational chart do pertain to Florida and are charged to work center 1230; therefore, all other groups' costs are included in this study.

The general manager provided management and non-management salary level information for each employee listed on the organizational chart (with the exception of the California group mentioned in the above paragraph). For each work group, the midpoint of the applicable salary level was multiplied by the number of employees in each salary level in each work group. The salary totals for management and non-management employees were summed to produce a total salary cost for each work group. All work group salary totals were summed to calculate a total NDC salary cost (excluding California). Each work group's salary total was divided by the NDC salary total to determine a percentage of total salary costs for each work group (straight salaries were used in this calculation.) See Attachment E-2 for NDC work group cost percentage calculations.

Each work group percentage was then multiplied by the 1230 work center total, to calculate 1998 Florida-specific assigned costs for each group. According to the general manager, the costs of the Sales (NIPS) work group are strictly non-recurring costs; therefore, this work group's cost was deducted from the Worker Center total to calculate NDC Florida-related annual recurring costs of The general manager identified all other work groups' costs as recurring costs. For work group and annual NDC cost calculations, see Attachment E-3.

Interviews were conducted with the general manager and NDC supervisors to determine the percentage of costs in each work group that apply to retail and/or wholesale listings. Based on the information provided in these interviews, the weighted work group costs calculated on Attachment E-3 were assigned as retail and/or wholesale costs (see Attachment E-4).

Finally, to allocate retail and wholesale costs by building block for each NDC work group, the retail and wholesale costs for each work group were applied to the building blocks based on the building block percentages explained in the Study Overview section of this narrative. See Attachment C-2 for these building block percentage calculations. Any exceptions to these building block percentages used to assign NDC costs by work group are described in the footnotes of Attachment E-4. A summary of these costs by building block can be found on Attachment A.

MISCELLANEOUS COSTS:

As mentioned in the Study Overview, the total of the amounts charged to Account #662260 by the eleven remaining work centers is \$. See Attachment B for a detailed breakdown of Account #662260 by work center. The sum of the eleven work centers described in this section can be found on Attachment F-1.

In this study, the total of these eleven work centers was treated as Miscellaneous Costs. All of the costs in these eleven work centers are attributed to both retail and wholesale listings. In addition, these costs are attributable to all three building blocks. The assignment of Miscellaneous Costs is shown on Attachment F-2.

For a study summary, which combines retail and wholesale Directory Enhancements, National Directory Center, and Miscellaneous costs among the three building blocks - primary, premium, and privacy listings - see Attachment A.

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**GTE FLORIDA
1998 WHITE PAGE DIRECTORY COSTS
STUDY RESULTS SUMMARY BY LISTING TYPE**

Building Block	Work Center / Activity Description	Cross Reference	Retail Cost Total	Wholesale Cost Total	Number of Listings	Annual Cost Per Listing	Monthly Cost Per Listing ⁽¹⁾
Primary Listings							
	1050&1051 - Directory Enhancements / Distribution	D-2					
	1230 - National Directory Center	E-4					
	OTHERS - Miscellaneous Costs	F-2					
	Retail Subtotal						
	Wholesale Subtotal						
Premium Listings							
	1050&1051 - Directory Enhancements / Distribution	D-2					
	1230 - National Directory Center	E-4					
	OTHERS - Miscellaneous Costs	F-2					
	Retail Subtotal						
	Wholesale Subtotal						
Privacy Listings							
	1050&1051 - Directory Enhancements / Distribution	D-2					
	1230 - National Directory Center	E-4					
	OTHERS - Miscellaneous Costs	F-2					
	Retail Subtotal						
	Wholesale Subtotal						

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BUILDING BLOCK TOTALS

⁽¹⁾ Monthly Costs per Listing were calculated by dividing the Annual Costs per Listing by twelve months. Twelve months was used as the denominator because the above Directory Costs re-occur on an annual basis.

GTE FLORIDA
1998 WHITE PAGE DIRECTORY COSTS
WORK CENTER DETAIL FOR USOA ARMIS ACCOUNT #662260 (DIRECTORY EXPENSE)

State	ACCT	TITLE	WC	NEWAMT
FL	662260	Directory Enhancements S&A	1050	
FL	662260	Directory Enhancements	1051	
FL	662260	National Directory Center	1230	
FL	662260	Product Management Programs	1540	
FL	662260	NOPS Service Fulfill	6330	
FL	662260	NOPS SF RM Stf Spl	6338	
FL	662260	NS-Employee Benefits-G&A	9NBG	
FL	662260	Paper & Forms	HPC7	
FL	662260	Olson ARMIS Adjustment	Olson	
FL	662260	Common Cost Allocations-Charge	ZCCA	a)
FL	662260	Other Operating Fiduciary Adjustments	ZFID	
FL	662260	MICS Accruals Mgmt.	ZMIC	
FL	662260	Other Accruals-Common	ZOAC	
FL	662260	Other Accruals-Direct	ZOAD	
FL	662260	Other Accruals Normalization	ZOAD	b)

(a) Work center ZCCA (CCA-Charge Common) represents allocations either from Network Service or from Service Corp. The work center ZCCA contains and which were originally generated by work center 1230 and by work center 1050. Therefore, in this study, those amounts were subtracted from work center ZCCA and added to work centers 1230 and 1050 to obtain a total dollar amount of or work center 1230 and for work center 1050 and for work center

ZCCA.

(b) Normalization entry for this study to remove the effect of a one-time true-up related to prior-year activity recorded in 1998.

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FLORIDA ADDITIONAL LISTING

December-98

REPORT ID: D990495D

REPORT DATE: 07/29/99

IOSC	STATECD	COUNT
00273	FL	
00283	FL	
00326	FL	
00327	FL	
00335	FL	
00346	FL	
00351	FL	
00355	FL	
00356	FL	
00371	FL	
00372	FL	
00376	FL	
00377	FL	
00380	FL	
55821	FL	

TOTAL**FLORIDA PUBLISH INDICATOR**

December-98

REPORT ID: D990495Y

REPORT DATE: 07/29/99

NEW PUB	STATECD	COUNT
EMERGENCY-NON-PUBLISHED	FL	
NO-LISTING	FL	
NON-LISTED	FL	
NON-PUB-ST-ADD	FL	
NON-PUBLISHED	FL	
PUBLISHED	FL	

TOTAL**REDACTED**Highly Sensitive Confidential
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GTE FLORIDA
1998 WHITE PAGE DIRECTORY COSTS
BUILDING BLOCK (LISTING TYPE) PERCENTAGES

Listing Percentages by Building Block

Building Block	Listing Count	Percent of Listings
Primary (Published Less Premium)		
Premium (Additional Listings)		
Privacy (Non-Published & Non-Listed)		
TOTAL LISTINGS		

*Listing totals and classifications provided by GTE's Data Management Department.
Information extracted from Customer Billing Service System (CBSS).*

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GTE FLORIDA**1998 WHITE PAGE DIRECTORY RECURRING COSTS****DIRECTORY ENHANCEMENTS (1050 & 1051)****ASSIGNMENTS BY ACTIVITY TO DETERMINE WHITE PAGE BUILDING BLOCK COSTS****DIRECTORY ENHANCEMENTS (1050 & 1051) NATIONAL COST PERCENTAGE CALCULATIONS:**

<i>Activity</i>	<i>White Pages</i>	<i>1998 Budget Amount</i>	<i>Percentages</i>
Yellow Page Directory Enhancements	NO		
Directory Distributions (Secondary)	YES		
Extended Area Service Listings	YES		
Sales and Usage Taxes	NO		
Remote Call Forwarding Effectiveness	NO		

TOTALS

Above 1998 national budget amounts were provided by the manager of GTE Directory Enhancements Group.

FLORIDA DIRECTORY ENHANCEMENTS (1050 & 1051) COST ALLOCATIONS USING NATIONAL BUDGET PERCENTAGES:

<i>Activity</i>	<i>White Pages</i>	<i>Budget Percentage</i>	<i>FL 1998 1050 & 1051 Total</i>	<i>Amount</i>
Yellow Page Directory Enhancements	NO			
Directory Distributions (Secondary)	YES			
Extended Area Service Listings	YES			
Sales and Usage Taxes	NO			
Remote Call Forwarding Effectiveness	NO			

DIRECTORY ENHANCEMENT ACTIVITY TOTALS:

Add: Difference Due to Rounding

WORK CENTERS TOTALS (1050 & 1051)***White Page Specific (Study-Related) Total***

Above cost allocations were calculated by multiplying 1998 national budget percentages by which was the portion of Account #662260 (Directory Expenses) booked to Directory Enhancements work centers 1050 and 1051 for 1998 Florida expenses.

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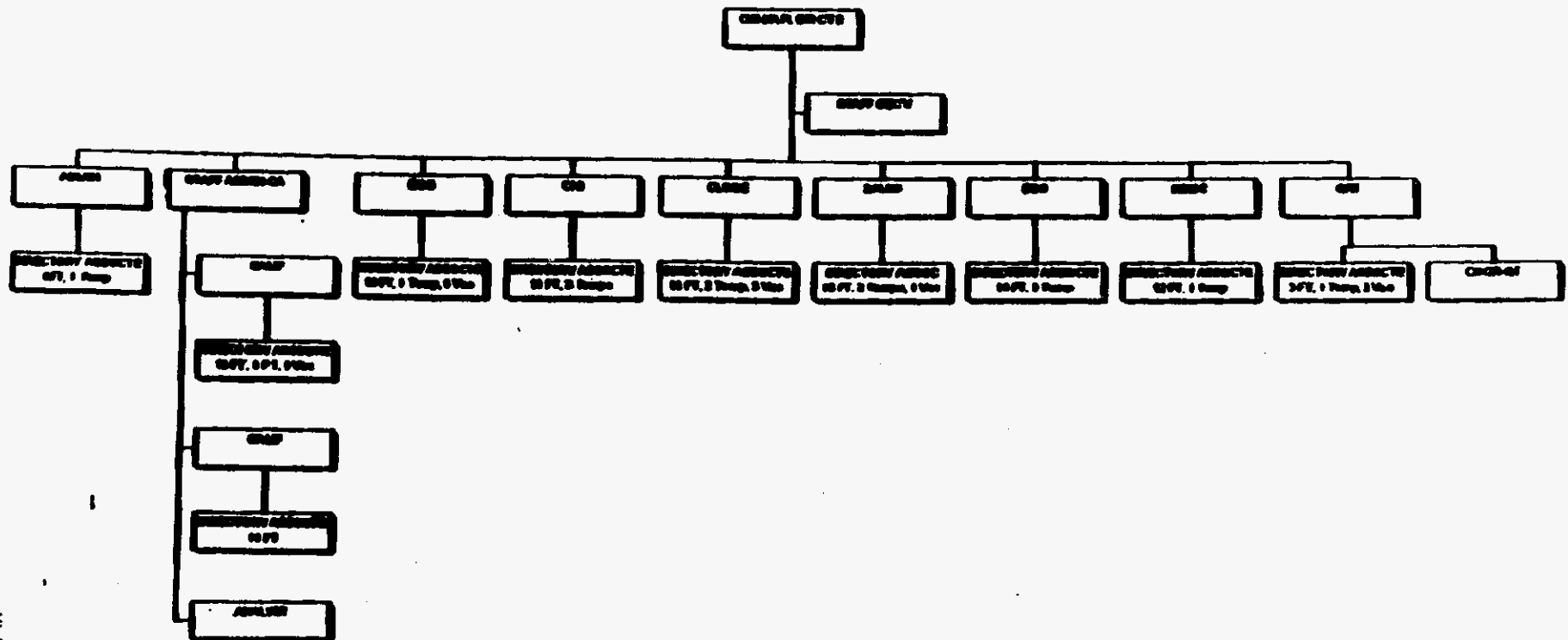
GTE FLORIDA
1998 WHITE PAGE DIRECTORY RECURRING COSTS
DIRECTORY ENHANCEMENTS (1050 & 1051)
RETAIL AND WHOLESALE COSTS BY BUILDING BLOCK (LISTING TYPE)

LISTING TYPE	BUILDING BLOCK %	WHITE PAGE ENHANCEMENT COST	BUILDING BLOCK COST
Primary	Retail		(R)
	Wholesale		(W)
Premium	Retail		(R)
	Wholesale		(W)
Privacy	Retail		(R)
	Wholesale		(W)
	<i>Retail Total</i>	-	(R)
	<i>Wholesale Total</i>		(W)

The manager of GTE's Directory Enhancement group stated that all white page Directory Enhancement activities are specific to retail listings.

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GTE FLORIDA
 1998 WHITE PAGE DIRECTORY COSTS
 NATIONAL DIRECTORY CENTER (1230)
 WORK GROUP/ACTIVITY COST PERCENTAGES

Work Group	Supervisor Salary Levels	Activities	Employee Count	Salary per Employee	Employee Salary Total	Supervisor Count	Salary per Supervisor	Total Supervisor Salary	Total Group Salary	Work Group Cost %
Administrative	General Manager (Level 10)	General Manger & Staff Adm.								
Miscellaneous	Staff Administrator (Level 7)	Contract Neg/Root Cause								
DSG (2 Groups)	Two Supervisors (Level 4)	Line-by-line directory audit								
Cover & Info Pgs.	One Supervisor (Level 4)	Cover & information pages								
Close	One Supervisor (Level 4)	Auditing final draft for close								
Sales (NIPS)	One Supervisor (Level 4)	Process large captions								
NOMC / Bus. Svcs.	One Supervisor (Level 4)	Auditing wholesale listings								
Quality/Training	One Supervisor (Level 6)	Quality & Training								
Quality/Training	One Supervisor (Level 4)	Quality & Training								

TOTALS

Schedule was prepared using NDC 1998 organizational chart, 1997 labor rates, and information obtained from interviews with NDC Managers and Supervisors. For manager's and supervisors' salaries, base rates from 1997 management labor rates were used. These were the most current information available at the time of the study. The general manager provided management salary grades for each position. For all non-management employees at the NDC, the general manager provided the midpoint salary range of

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**GTE FLORIDA
1998 WHITE PAGE DIRECTORY COSTS
NATIONAL DIRECTORY CENTER (1230)**

ASSIGNED COSTS BY WORK CENTER:

Work Group	Supervisor(s)	Activities	Work Group Cost %	Weighted Costs
Administrative	General Manager (M10)	General Manger & Staff Admin.		
Miscellaneous	Staff Administrator (M7)	Contract Neg/Root Cause		
DSG (2 Groups)	Two Supervisors (M4)	Line-by-line directory audit		
Cover & Info Pgs.	One Supervisor (M4)	Cover & information pages		
Close	One Supervisor (M4)	Auditing final draft for close		
Sales (NIPS)	One Supervisor (M4)	Process large captions		
NOMC / Bus. Svcs.	One Supervisor (M4)	Auditing wholesale listings		
Quality/Training	Sr. Administrator (M6) and One Supervisor (M4)	Quality & Training		

Subtotal

Subject: Difference Due To Rounding

WORKER CENTER TOTAL (1230)

Weighted Costs calculated by multiplying Work Group Cost Percentages by 1230 worker center amount of in 1998 FLORIDA USOA ARMIS Account #662260 (Directory Expenses).

CALCULATION OF ANNUAL RECURRING NATIONAL DIRECTORY CENTER COSTS:

Total of Worker Center 1230 in Florida Account # 662260:

Less: Sales (NIPS) Group (Non-Recurring Activities):

Annual Recurring NDC Costs for FLORIDA 1998:

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GTE FLORIDA
1998 WHITE PAGE DIRECTORY COSTS
NATIONAL DIRECTORY CENTER (1230)
RETAIL AND WHOLESALE WORK GROUP COSTS BY BUILDING BLOCK (LISTING TYPE)

Attachment E-4

Work Group	Costs	Primary (Main) Listings	Premium (A.L.) Listings	Privacy (Non-Pub) Listings	
Administrative					
Retail					(R)
Wholesale					(W)
Miscellaneous (1)					
Retail Only (Contract Neg.)					(R)
Retail (Root Cause Analysis)					(R)
Wholesale (Root Cause)					(W)
DSG (2)					
Retail Only					(R)
Wholesale					(W)
Cover & Info. Pgs.					
Retail					(R)
Wholesale					(W)
Close (2)					
Retail Only					(R)
Wholesale					(W)
NOMC / Business Services (3)					
Retail Only					(R)
Wholesale Only					(W)
Quality/Training					
Retail					(R)
Wholesale					(W)
RETAIL TOTALS					(R)
WHOLESALE TOTALS					(W)

The following retail and wholesale cost assignments were determined through interviews with NDC managers and supervisors.

- (1) Miscellaneous Group - Two of the 8.5 employees exclusively perform contract negotiation functions associated with published listings (retail only); therefore 24% of the Miscellaneous costs are assigned between the retail primary and premium listing types only. The remaining 76% (6.5 employees) of the Miscellaneous group handle root cause analysis activities (wholesale and retail). Also, this work applies to all types of listings (primary, premium, and privacy listings).
- (2) DSG Group and Close Group - All activities performed by the employees in these two work groups are exclusively associated with retail listings. The sole function of these groups is to audit white page listings of GTE's retail customers, identifying and correcting input errors and inconsistencies with customers' requests. All DSG and Close group activities apply to primary, premium, and privacy listings.
- (3) NOMC / Business Services - Of the employees in this group (12 full-time, 1 temporary), are dedicated to NOMC auditing, which is strictly a wholesale-related activity; the other employees are dedicated to Business Services activities, which are exclusively retail-related. All activities can pertain to either primary, premium, or privacy listings.

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GTE FLORIDA
1998 WHITE PAGE DIRECTORY COSTS
MISCELLANEOUS COST TOTAL

Work Center	Work Center Description	Amount Booked
1540	Product Management Programs	
6330	NOPS Service Fulfill	
6338	NOPS SF RM Str Spt	
9NBG	NS-Employee Benefits-G&A	
HPC7	Paper & Forms	
Olson	Olson ARMIS Adjustment	
ZCCA	Common Cost Allocations - Charge	Note 2
ZFID	Other Operating Fiduciary Adjustments	
ZMIC	MICS Accruals Management	
ZOAC	Other Accruals-Common	
ZOAD	Other Accruals-Direct	
ZOAD	Other Accruals Normalization	Note 3
TOTAL ¹		

¹ The above work centers are classified in this study as Miscellaneous Costs. These are eleven of fourteen work centers to which 1998 Florida USOA ARMIS Account #662260 (Directory Expenses) was charged.

² Work center ZCCA (CCA-Charge Common) represents allocations either from Network Service or from Service Corp. The work center ZCCA contains \$_____ which were originally generated by work center 1230 and \$_____ by work center 1050. Therefore, in this study, those amounts were subtracted from work center ZCCA and added to work centers 1230 and 1050 to obtain a total dollar amount of \$_____ for work center 1230 and \$_____ for work center 1050. center ZCCA, and \$_____ for work center 1050.

³ Normalization entry for this study to remove the effect of a one-time true-up related to prior-year activity recorded in 1998.

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GTE FLORIDA
1998 WHITE PAGE DIRECTORY COSTS
MISCELLANEOUS COST ALLOCATION

	Primary (Main) Listings 69.62%	Premium (A.L.) Listings 4.33%	Privacy (Non-Pub) Listings 26.05%	
Retail				(R)
Wholesale				(W)

All costs associated with the miscellaneous work centers pertain to both retail and wholesale listings. In addition, these costs are assigned across primary, premium, and privacy listings.

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COMMON COSTS

GTE FLORIDA COMMON COST METHODOLOGY GTE COMPANY STUDY

GTE Florida's Common Costs are not included in the long-run incremental costs of its Unbundled Network Elements (i.e., TELRICs). GTE Florida's Common Cost study was performed as part of GTE's overall expense analysis. State-specific 1998 ARMIS data by account was used as the basis for developing GTE Florida's forward-looking Common Costs. Three adjustment factors were applied to the base data. The first adjustment factor, which accounted for one-time charges (i.e., service order processing costs), billing and collection costs, directory costs, and current investment reproduction cost adjustments, was applied to bring the base data to a forward-looking level. The first adjustment factor also includes avoided cost adjustments to calculate wholesale common costs. The second adjustment factor, which accounted for the extraction and assignment of forward-looking expenses to individual unbundled network elements and products and services, was determined through the performance of activity based studies. (Further explanation of this process is provided within the Adjustment Information section of the ICM Expense Documentation.) The third adjustment factor was used to eliminate common costs relating to aircraft, analog switching, electro-mechanical switching, and aerial wire. Also, if the combination of the first and second adjustment factors resulted in a negative account balance, adjustment three was used to bring the balance back to zero. These adjustments to the base data are consistent with the treatment of the operating expense and investment data inputs into the ICM for Unbundled Network Element costing.

The adjusted base data was converted to forward-looking common costs using cost pool fractions, capital recovery factors, composite tax factors, and property tax factors. The cost pool fractions represent the ratio of expense dollars to the assigned common cost pools. The following cost pools that could not be assigned to UNEs represent the common cost pools. These pools are:

- Billing and Collection
- Consumer
- Business
- Carrier
- Common

The cost pool fraction methodology and mapping process is described in the ICM Expense Documentation tab under Assignment Information. The capital recovery, composite tax, and property tax factors represent the recovery of costs associated with depreciation, cost of capital, and taxes. The components of these factors were calculated within the ICM. The capital recovery, composite tax, and property tax factors are also described in the ICM Expense Documentation. The source data for the common expense accounts and investment account balances, common cost

pool assignments, and adjustment factors are contained in the Expense by Account by Cost Pool and Investment by Account by Cost Pool exhibits within the ICM Expense Documentation tab. The description of the source data development process is also provided within the ICM Expense Documentation.

The Common Cost identification process begins with the review of expense accounts that have been assigned to Common Cost Pools. The amount of each expense account was multiplied by the fraction assigned to the common cost pool to produce a common cost.

Next, General Support Asset accounts (21XX) are reviewed and assigned to common cost pools. The General Support Asset investment balances were brought to current reproduction cost levels by applying a current-to-book ratio. The adjusted General Support Asset investments were then multiplied by the fraction assigned to the common cost pools, which were summed. These amounts for each account were multiplied by the sum of the account-specific capital recovery factor, composite income tax factor, and property tax factor to convert these common cost asset amounts into annual costs. The resulting costs represent the level of depreciation expenses, taxes, and capital costs for each General Support Asset.

GTE Florida's Common Cost Exhibits set forth each forward-looking common cost according to the Uniform System of Accounts (USOA). The USOA accounts were categorized into two groups, namely: Corporate Operations Costs and General Support & Plant Operating Costs.

Corporate Operations Costs:

Corporate Operation Accounts:

671X: Executive Planning

- 6711 - Executive
- 6712 - Planning

672X: General & Administrative

- 6721 - Accounting & Finance
- 6722 - External Relations
- 6723 - Human Resources
- 6724 - Information Management
- 6725 - Legal
- 6727 - Research & Development
- 6728 - Other General & Administrative

724X: Other Operating Taxes

- 7240 - Taxes Other Than Income

General Support & Plant Operating Costs:

General Support Costs:

21XX - General Support Assets

29 0 2

- 2111 - Land
- 2112 - Motor Vehicles
- 2115 - Garage Work Equipment
- 2116 - Other Work Equipment
- 2121 - Buildings
- 2122 - Furniture
- 2123 - Office Equipment
- 2124 - General Purpose Computers

Plant Specific Operations Accounts:

611X: Network Support Expenses

- 6112: Motor Vehicle Expense
- 6115 - Garage Work Equipment Expense
- 6116 - Other Work Equipment Expense

612X: General Support Expense

- 6121 - Land & Buildings Expense
- 6122 - Furniture
- 6123 - Office Equipment Expense
- 6124 - General Purpose Computers Expense

Plant Non-Specific Accounts:

6512 - Provisioning Expense

653X - Network Operations Expenses

- 6532 - Network Administration
- 6534 - Plant Operations Administration
- 6535 - Engineering

Customer Operations Accounts:

66XX - Customer Operations Marketing & Services Expenses

- 6611 - Product Management
- 6613 - Product Advertising
- 6623 - Customer Services

The following is an account-by-account description of the Uniform System of Accounting (USOA) Accounts. These descriptions are taken in part from 47 C.F.R. Part 32.

CORPORATE OPERATIONS COSTS

Corporate Operations Costs include the costs of performing executive and planning activities and general and administrative activities. These costs also include the costs of supervision, office support, and training for these activities.

671X - Executive & Planning

6711 - Executive

This account includes costs incurred in formulating corporate policy and in providing overall administration and management. These costs include the pay, fees, and expenses of boards of directors or similar policy boards and all board-designated officers of the company and their office staffs, e.g., secretaries and staff assistants.

6712 - Planning

This account includes costs incurred in developing and evaluating long-term courses of action for the future operations of the company. These costs include performing corporate organization and

29 0 3

integrated long-range planning such as management studies, contingency plans, and economic strategic analyses.

672X - General & Administrative

6721 - Accounting and Finance

This account includes costs incurred in providing accounting and financial services. Accounting services include payroll and disbursements, property accounting, capital recovery, regulatory accounting (revenue requirements, separations, settlements and corollary cost accounting), non-customer billing, tax accounting, internal and external auditing, capital and operating budget analysis and control, and general accounting. Financial services include banking operations, cash management, benefit investment fund management (including actuarial services), securities management, debt trust administration, corporate financial planning and analysis, and internal cashier services.

6722 - External Relations

This account includes costs incurred in maintaining relations with government, regulators, other companies, and the general public. These costs include:

- (a) reviewing existing or pending legislation;
- (b) preparing and presenting information for regulatory purposes, including service cost filings, and obtaining radio licenses and construction permits;
- (c) performing public relations and non-product-related corporate image advertising activities;
- (d) administering relations, including negotiating contracts, with telecommunications companies and other utilities, businesses, and industries; and
- (e) administering investor relations.

6723 - Human Resources

This account includes costs incurred in performing personnel administration activities. These costs include:

- (a) administering and complying with equal employment opportunity and affirmative action programs;
- (b) gathering employee data for forecasting, planning, and reporting;
- (c) performing general employment services;
- (d) performing occupational medical services;
- (e) conducting job analysis and salary programs;
- (f) conducting labor relations activities;
- (g) performing personnel development and staffing services, including counseling, career planning, promotion, and transfer programs;
- (h) developing personnel policy;
- (i) conducting employee communications;
- (j) administering benefits;
- (k) conducting employee activity programs;
- (l) conducting employee safety programs; and
- (m) developing and presenting non-technical training courses.

6724 - Information Management

This account includes costs incurred in planning, developing, testing, implementing, and maintaining data bases and application systems for computers that are generally used by the company.

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6725 - Legal

This account includes costs incurred in providing legal services. These costs include conducting and coordinating litigation, providing guidance on regulatory and labor matters, preparing, reviewing and filing patents and contracts and interpreting legislation. It also includes court costs, filing fees, and the cost of outside counsel, depositions, transcripts, and witnesses.

6727 - Research and Development

This account includes costs incurred in making planned research or critical investigation aimed at discovery of new knowledge. It also includes translating research findings into a plan or design for a new product or process or for a significant improvement to an existing product or process, whether intended for sale or use. It does not include routine alterations to existing products, processes, and other ongoing operations even though those alterations may represent improvements.

6728 - Other General and Administrative

This account includes costs incurred in performing general administrative activities and other functions necessary to the functioning of a service corporation. These costs include the costs of general reference libraries, food services (e.g., cafeterias, lunch rooms, and vending facilities), archives, general security investigation services, operating official private branch exchanges in the conduct of the business and telecommunications and mail services. These costs also include payments in settlement of accident and damage claims, insurance premiums for protection against losses and damages, direct benefit payments to or on behalf of retired and separated employees, accident and sickness disability payments, supplemental payments to employees while in governmental service, death payments, and other miscellaneous costs of a corporate nature.

7240 - Taxes Other Than Income

Includes all taxes, other than federal, state and local income taxes and payroll-related taxes, related to regulated operations applicable to current periods. Among the items included are gross receipts, franchise, and capital stock taxes.

GENERAL SUPPORT AND PLANT OPERATING COSTS**General Support Costs**

General Support Costs are associated with capital plant that is generally used to support the corporation's operations. General Support Plant is included as a common cost because it is an item of investment that has not been accounted for as a direct cost, but is nonetheless required for on-going business.

2XXX - General Support Asset**2111 - Land**

This account includes the original cost of all land held in fee and of easements, and similar rights in land having a term of more than one year used for purposes other than the location of outside plant or externally mounted central office equipment. It also includes special assessments upon land for the construction of public improvements.

When land, together with buildings, is acquired, the original cost are fairly apportioned between the land and the buildings and accounted for accordingly. If the plan of acquisition contemplates the removal of buildings, the total cost of the land and buildings are accounted for as the cost of the land.

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and the salvage value of the buildings when disposed of are deducted from the cost of the land so determined.

2112 - Motor Vehicles

This account includes the original cost of cars, trucks, vans, buses, trailer tractors, and various other vehicles equipped of the type that are designed and routinely licensed to operate on public streets and highways. It also includes the cost of associated equipment such as jacks, chains, fire extinguishers, and so on.

2115 - Garage Work Equipment

This account shall include the original cost of tools and equipment used to maintain items included in Accounts 2112 through 2116.

2116 - Other Work Equipment

This account shall include the original cost of power operated equipment, general purpose tools and other items of work equipment.

2121 - Buildings

This account includes the original cost of buildings, and the cost of all permanent fixtures, machinery, appurtenances, and appliances installed in buildings. It also includes costs incident to the construction or purchase of a building and to securing possession and title.

2122 - Furniture

This account includes the original cost of furniture in offices, storerooms, shops, and all other corporate facilities. This account also includes the cost of objects that possess aesthetic value, are of original or limited edition, and do not have a determinable useful life. The cost of any furniture attached to and constituting a part of a building is charged to account 2121, Buildings and Land.

2123 - Office Equipment

This account includes the original cost of office and communications equipment in offices, shops, and all other quarters. The cost of any equipment attached to and constituting a part of a building is charged to Account 2121, Buildings and Land.

2124 - General Purpose Computers

This account includes the original cost of computers and peripheral devices that are designed to perform general administrative information processing. Administrative information processing includes preparation of (i) financial, statistical, or other business analytical reports, (ii) preparation of payroll, customer bills, and cash management reports, and (iii) other records and reports not specifically designed for testing, diagnosis, maintenance, or control of telecommunications network facilities. This account also includes the original cost of initial operating system software.

Plant Specific Operations Expense

Plant Specific Operations Expense accounts include the costs of inspecting, testing, and reporting on the condition of telecommunications plant to determine the need for repairs, replacements, rearranges, and changes; performing routine work to prevent trouble; replacing items of plant other than retirement units; rearranging and changing the location of the plant not retired; repairing material for re-use; restoring the condition of plant damaged by storms, floods, fires, or other casualties (other than the cost of replacing retirement units); inspecting after repairs have been made; and receiving training to perform these kinds of work. These accounts also include the costs of direct supervision (immediate or first-level) and office support of this work.

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611X - Network Support Expenses

6112 - Motor Vehicle Expense

- (a) This account shall include costs of fuel, lubrication, license and inspection fees, washing, repainting, and minor accessories. Also included are the costs of personnel whose principal job is operating motor vehicles, such as chauffeurs and shuttle bus drivers. The costs of users of motor vehicles whose principal job is not the operation of motor vehicles shall be charged to accounts appropriate for the activities performed.
- (b) Credits shall be made to this account for amounts transferred to construction and/or to other Plant Specific Operations Expense Accounts. These amounts shall be computed on the basis of direct labor hours. (See paragraph 5999(f)(5) of the "Code of Federal Regulations" part 32.)

6115 - Garage Work Equipment Expense

This account shall be charged only with costs incurred in connection with the garage work equipment itself. The costs of using this equipment to maintain motor vehicles, special purpose vehicles, or other work equipment shall be charged to Accounts 6112, Motor Vehicles, 6114 Special Purpose Vehicles, or 6116 Other Work Equipment, as appropriate

6116 - Other Work Equipment Expense

- (a) This account shall be charged only with costs incurred in connection with this work equipment itself. The costs of operators of this equipment shall be charged to accounts appropriate for the activities performed.
- (b) Credits shall be made to this account for amounts transferred to construction and/or to other Plant Specific Operations Expense accounts. These amounts shall be computed on the basis of direct labor hours. (See paragraph 5999(f)(5) of the "Code of Federal Regulations" part 32.)

612X - General Support Expenses

This account number is used by GTE to summarize for reporting purposes the contents of accounts 6121 through 6124.

6121 - Land and Building Expense

- (a) This account shall include expenses associated with land and buildings (excluding amortization of leasehold improvements). This account shall also include janitorial service, cleaning supplies, water, sewage, fuel and guard service, and electrical power.
- (b) The cost of electrical power used to operate the telecommunications network shall be charged to Account 653100, Power Expense, and the cost of separately metered electricity used for operating specific types of equipment, such as computers, shall be charged to the expense account appropriate for such use.

6122 - Furniture and Artworks Expense

This account shall include expenses associated with furniture and artworks.

29 0 7

6123 - Office Equipment Expense

This account is charged only with costs incurred in connection with the maintenance and handling of office equipment.

6124 - General Purpose Computers Expense

This account includes costs of personnel whose principal job is the physical operation of General Purpose Computers and the maintenance of operating systems. Separately metered electricity for General Purpose Computers is also included in this account. However, this account excludes costs incurred in planning, developing, testing, implementing, and maintaining databases and application systems for General Purpose Computers.

Plant Non-Specific Operations Expense

The Plant Non-Specific Operations Expense accounts include expenses related to property held for future telecommunications use, provisioning expenses, network operations expenses, and depreciation and amortization expenses. Accounts in this group include the costs of performing activities described in narratives for individual accounts. These costs also include the costs of supervision and office support of these activities.

6512 - Provisioning Expense

- (a) This account shall include costs incurred in provisioning material and supplies, including office supplies. This includes receiving and stocking, filling requisitions from stock, monitoring and replenishing stock levels, delivery of material, storage, loading or unloading and administering the reuse or refurbishment of material. Also included are adjustments resulting from the annual or more frequent inventory of material and supplies.
- (b) Credits shall be made to this account for amounts transferred to construction and/or to plant specific operations expense. These costs are to be cleared by adding to the cost of material and supplies a suitable loading charge. (See also paragraph 5999(f)(5) of this subpart.)

653X - Network Operations Expenses**6532 - Network Administration Expense**

This account includes costs incurred in network administration. This includes such activities as controlling traffic flow, administering traffic measuring and monitoring devices, assigning equipment and load balancing, collecting and summarizing traffic data, administering trunking, and assigning interoffice facilities and circuit layout work.

6534 - Plant Operations Administration Expense

This account includes costs incurred in the general administration of plant operations. This includes supervising plant operations (except as specified in paragraph 5999 (a)(3) of this subpart); planning, coordinating and monitoring plant operations; and performing staff work such as developing methods and procedures, preparing and conducting training (except on-the-job training) and coordinating safety programs.

29 0 8

6535 - Engineering Expense

(a) This account shall include costs incurred in the general engineering of the telecommunications plant which are not directly chargeable to an undertaking or project. This includes developing input to the fundamental planning process, performing preliminary work or advance planning in connection with potential undertakings, and performing special studies of an engineering nature.

(b) Credits shall be made to this account for amounts transferred to Construction accounts. These amounts shall be computed on the basis of direct labor hours.

Customer Operations Expense

These accounts include costs incurred in marketing and selling telecommunications products and services, product advertising, call completion and number services, establishing and servicing customer accounts, and billing and collection.

6611 - Product Management

This account includes costs incurred in performing administrative activities related to marketing products and services. This includes competitive analysis, product and service identification and specification, test market planning, demand forecasting, product life cycle analysis, pricing analysis, and identification and establishment of distribution channels.

6613 - Product Advertising

This account shall include costs incurred in developing and implementing promotional strategies to stimulate the purchase of products and services. This excludes nonproduct-related advertising, such as corporate image, stock and bond issue and employment advertisements, which shall be included in the appropriate functional accounts.

6623 - Customer Services

(a) This account shall include costs incurred in establishing and servicing customer accounts. This includes:

- (1) Initiating customer service orders and records;
- (2) Maintaining and billing customer accounts;
- (3) Collecting and investigating customer accounts, including collecting revenues, reporting receipts, administering collection treatment, and handling contacts with customers regarding adjustments of bills;
- (4) Collecting and reporting pay station receipts; and
- (5) Instructing customers in the use of products and services.

(b) This account shall also include amounts paid by interexchange carriers or other exchange carriers to another exchange carrier for billing and collection services. Subsidiary record categories shall be maintained in order that the entity may separately report interstate and intrastate amounts. Such subsidiary record categories shall be reported as required by Part 43 of this Commission's Rules and Regulations.

29 0 9

1998 Wholesale Common Costs Company Study

1998 Total Regulated Revenues

1,472,367 K

I. Corporate Operations Costs

<u>USOA Account</u>	<u>Cost Categories</u>	<u>Costs \$K</u>	<u>Percent of Revenues</u>
671x	Executive and Planning		
	6711 Executive		
	6712 Planning		
	Total 671x Costs		
672x	General and Administrative		
	6721 Accounting and Finance		
	6722 External Relations		
	6723 Human Resources		
	6724 Information Management		
	6725 Legal		
	6727 Research and Development		
	6728 Other General & Administrative		
	Total 672x Costs		
724x	Other Operating Taxes		
	7240 Taxes Other Than income		
	Total 724x Costs		
	Total Corporate Operations Costs		

II. General Support & Plant Operations Costs

<u>USOA Account</u>	<u>Cost Categories</u>	<u>Costs \$K</u>	<u>Percent of Revenues</u>
2x	Investments		
	2111 Land		
	2112 Motor Vehicles		
	2115 Garage Work Equipment		
	2116 Other Work Equipment		
	2121 Building		
	2122 Furniture		
	2123 Office Equipment		
	2124 General Purpose Computers		
	Total General Support Costs		
61x	Network Support Expenses		
	6112 Motor Vehicle Expense		
	6115 Garage Work Equipment Expense		
	6116 Other Work Equipment		
	Total Plant Specific Operations Costs		
61x	General Support Expenses		
	6121 Land & Buildings		
	6122 Furniture		
	6123 Office Furniture		
	6124 General Purpose Computers		
	Total Plant Specific Operations Costs		
6512-653x	Provisioning & Network Operations Expenses		
	6532 Network Administration		
	6534 Plant Operations Administration		
	6535 Engineering		
	Total Plant Non-Specific Operations Costs		
66xx	Customer Operations Marketing & Services Expenses		
	6611 Product Management		
	Total Customer Operations Costs		
	Total General Support & Plant Operations Costs		

REDACTED

Total Wholesale Common Costs

29 010

GTE Telephone Operations - Florida
Wholesale Common Costs
Company Study

Account	Cat	1998 Adj ARMIS Amt	ADJ1	ADJ2	ADJ3	New Amt	% B&C	% CXR	% Common	\$ B&C	\$ CXR	\$ Common	Total Common Costs
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EXPENSE

611200	W
611500	W
611600	W
612100	W
612200	W
612300	W
612400	W
642100	W
642200	W
642300	W
653100	W
653200	W
653400	W
653500	W
661100	W
671100	W
671200	W
672100	W
672200	W
672300	W
672400	W
672500	W
672700	W
672800	W
724000	W

EXPENSE Subtotal

INVESTMENT

211100	W
211200	W
211500	W
211600	W
212100	W
212200	W
212300	W
212400	W

INVESTMENTS Subtotal

REDACTED

110 62

GTE Telephone Operations - Florida
 Wholesale Common Costs
 Company Study

Account	Cat	1998 Adj ARMIS Amt	ADJ1	ADJ2	ADJ3	New Amt	% B&C	% CXR	% Common	\$ B&C	\$ CXR	\$ Common	Total Common Costs
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Common Costs Grand Total

Revenues Total

(A) Expense account represents 1998 ARMIS data adjusted for normalization entries. Investment account represents 13 month average 1998 ARMIS data.

REDACTED

29 012

GTE Telephone Operations - Florida
Comparison Price Fixed Allocator in ('000s)
Wholesale Common Costs - Company Study

(A) 1997 Total Regulated Revenue **\$1,472,367.0**

Common Costs

(B) Corporate Operations Costs

(C) General Support & Plant Operations Costs

(D) Total Common Costs

Common Costs as a % of Revenues

(E) Corporate Operations Costs (B/A)

(F) General Support & Plant Operations Costs (C/A)

(G) Total Common Costs (D/A)

Comparison Price Allocator (G/(100% - G))

(H)
$$\frac{[\% \text{ Total Common Costs}]}{[100\% - \% \text{ Total Common Costs}]}$$

REDACTED

1998 Retail Common Costs Company Study

1998 Total Regulated Revenues

1,472,367 K

I. Corporate Operations Costs

<u>USOA Account</u>	<u>Cost Categories</u>	<u>Costs \$K</u>	<u>Percent of Revenues</u>
671x	Executive and Planning		
	6711 Executive		
	6712 Planning		
	Total 671x Costs		
672x	General and Administrative		
	6721 Accounting and Finance		
	6722 External Relations		
	6723 Human Resources		
	6724 Information Management		
	6725 Legal		
	6727 Research and Development		
	6728 Other General & Administrative		
	Total 672x Costs		
724x	Other Operating Taxes		
	7240 Taxes Other Than income		
	Total 724x Costs		
	Total Corporate Operations Costs		

II. General Support & Plant Operations Costs

<u>USOA Account</u>	<u>Cost Categories</u>	<u>Percent of Revenues</u>
2x	Investments	
	2111 Land	
	2112 Motor Vehicles	
	2115 Garage Work Equipment	
	2116 Other Work Equipment	
	2121 Building	
	2122 Furniture	
	2123 Office Equipment	
	2124 General Purpose Computers	
	Total General Support Costs	
61x	Network Support Expenses	
	6112 Motor Vehicle Expense	
	6115 Garage Work Equipment Expense	
	6116 Other Work Equipment	
	Total Plant Specific Operations Costs	
61x	General Support Expenses	
	6121 Land & Buildings	
	6122 Furniture	
	6123 Office Furniture	
	6124 General Purpose Computers	
	Total Plant Specific Operations Costs	
6512-653x	Provisioning & Network Operations Expenses	
	6532 Network Administration	
	6534 Plant Operations Administration	
	6535 Engineering	
	Total Plant Non-Specific Operations Costs	
66xx	Customer Operations Marketing & Services Expenses	
	6611 Product Management	
	6613 Product Advertising	
	6623 Customer Services	
	Total Customer Operations Costs	
	Total General Support & Plant Operations Costs	

REDACTED

Total Retail Common Costs

GTE Telephone Operations - Florida
Comparison Price Fixed Allocator in ('000s)
Retail Common Costs - Company Study

(A) 1998 Total Regulated Revenues

\$1,472,367.0

Common Costs

(B) Corporate Operations Costs

(C) General Support & Plant Operations Costs

(D) Total Common Costs

Common Costs as a % of Revenues

(E) Corporate Operations Costs (B/A)

(F) General Support & Plant Operations Costs (C/A)

(G) Total Common Costs (D/A)

Comparison Price Allocator (G/(100% - G))

(H)
$$\frac{[\% \text{ Total Common Costs}]}{[100\% - \% \text{ Total Common Costs}]}$$

REDACTED

GTE Telephone Operations - Florida
Retail Common Costs
Company Study

Acct	CAT	1998 Adj ARMIS Amt	ADJ1	ADJ2	ADJ3	New Amt	% B&C	% CON	% BUS	% CXR	% COMMON	\$ B&C	\$ CON	\$ BUS	\$ CXR	\$ COMMON	TOTAL COMMON COSTS
------	-----	-----------------------	------	------	------	---------	----------	----------	----------	----------	-------------	-----------	-----------	-----------	-----------	--------------	--------------------------

EXPENS

611200	R
611500	R
611600	R
612100	R
612200	R
612300	R
612400	R
642100	R
642200	R
642300	R
653100	R
653200	R
653400	R
653500	R
661100	R
661300	R
662300	R
671100	R
671200	R
672100	R
672200	R
672300	R
672400	R
672500	R
672700	R
672800	R
724000	R

EXPENSE

INVESTM

211100	R
211200	R
211500	R
211600	R
212100	R
212200	R
212300	R
212400	R

INVESTMI

REDACTED

29 69 016

GTE Telephone Operations - Florida
Retail Common Costs
Company Study

Acct	CAT	1998 Adj ARMIS Amt	ADJ1	ADJ2	ADJ3	New Amt	% B&C	% CON	% BUS	% CXR	% COMMON	\$ B&C	\$ CON	\$ BUS	\$ CXR	\$ COMMON	TOTAL COMMON COSTS
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Grand Total

Revenues Total

(A) Expense account represents 1998 ARMIS data adjusted for normalization entries. Investment account represents 13 month average 1998 ARMIS data.

REDACTED

29 017

GTE Telephone Operations - Florida
Factors - Company Study

State	Account	Account Description	(A)	(B)	(C)	(A+B+C)
			Capital Recovery	Composite Tax	Property Tax	ICM Factor
FL	211100	Land				
FL	211200	Motor Vehicles				
FL	211500	Garage Work Equipment				
FL	211600	Other Work Equipment				
FL	212100	Buildings				
FL	212200	Furniture				
FL	212300	Office Equipment				
FL	212400	General Purpose Computers				

REDACTED