| 525600 | Minutes in a year |  |
| :--- | :--- | :--- |
|  | Annual cost of service |  |
|  | \# of devices sharing that service |  |
|  | \# devices used ineligible entity or audience |  |
|  | Average \# minutes used per day (may need to be documented) |  |
|  | $\#$ days used per year |  |
|  | Total cost to be allocated for this entity or audience current year |  |
|  | Amount eligible for discount |  |

