

	<b>Minutes in a year</b>	
	<b>Annual cost of service</b>	
	<b># of devices sharing that service</b>	
	<b># devices used ineligible entity or audience</b>	
	<b>Average # minutes used per day (may need to be documented)</b>	
	<b># days used per year</b>	
	<b>Total cost to be allocated for this entity or audience current year</b>	
	<b>Amount eligible for discount</b>	