

Cincinnati Bell Telephone Company

2015 PRICE CAP REVISIONS

May 2015 Tariff Review Plan Filing

May 18, 2015

Introduction

A. Background

This filing represents Cincinnati Bell Telephone Company's (CBT's) May 2015 Tariff Review Plan (TRP) Filing.

This filing is being made in compliance with the following:

- * Second Report and Order, *In the Matter of Policy and Rules Concerning Rates for Dominant Carriers*, CC Docket No. 87-313, released October 4, 1990 (LEC Price Cap Order);
- * Order on Reconsideration, *In the Matter of Policy and Rules Concerning Rates for Dominant Carriers*, CC Docket No. 87-313, released April 17, 1991 (Recon. Order);
- * Report and Order, *In the Matter Of Amendment of Part 36 of The Commission's Rules and The Establishment of a Joint Board*, FCC 97-30, released February 3, 1997;
- * First Report and Order, *In the Matter of Price Cap Performance Review for Local Exchange Carriers*, CC Docket No. 94-1, Released April 7, 1995;
- * Report and Order, *In the Matter of Price Cap Regulation of Local Exchange Carriers, Rate-of-Return Sharing and Lower*

Formula Adjustment, CC Docket No. 93-179, released April 14, 1995;

- * Third Report and Order, *In the Matter of Price Cap Performance Review for Local Exchange Carriers*, CC Docket No. 94-1, FCC 96-488, released December 24, 1996;
- * Report and Order, *In the Matter of Implementation of Section 402(b)(1) (A) of the Telecommunications Act of 1996*, CC Docket No. 96-187, FCC 97-23, released January 31, 1997;
- * First Report and Order, *In the Matter of Access Charge Reform*, CC Docket No. 96-262, FCC 97-158, released May 16,
- * Fourth Report and Order, *In the Matter of Price Cap Performance Review for Local Exchange Carriers*, CC Docket No. 94-1, FCC 97-159, released May 21, 1997;
- * 47 C.F.R. § 61.38 and § 61.41 through § 61.49; and 47 C.F.R., Part 61, generally.

Herein referred to collectively as the "Price Cap Rules".

- * Sixth Report And Order in CC Docket 96-262 And 94-1, Report and Order in CC Docket 99-249, Eleventh Report And Order in CC Docket 96-45.

Herein referred to as the "CALLS Order"

- * Report And Order And Further Notice Of Proposed Rulemaking
FCC 11-161, WC Docket 10-90, GN Docket 09-51, WC Docket 07-135,
WC Docket 05-337, CC Docket 01-92 CC Docket 96-45 WC Docket
03-109, WT Docket 10-208, released November 18, 2011.

Herein referred to as the "USF/ICC Transformation Order".

- * Order In the Matter of July 1, 2015 Annual Access Charge Tariff
Filings DA 15-368, released March 27, 2015.

B. Waivers

CBT lists below all currently applicable Part 69 waivers that permit rate elements different than those specified in Part 69 of the Commission's Rules.

- * The Commission extended indefinitely the waiver allowing carriers to bill \$25.00 for a special access surcharge. This element is included in CBT's Common Line Basket. See, *In the Matter of Annual 1989 Access Tariff Filings*, Memorandum Opinion and Order, DA 88-1872, released December 2, 1988;
- * The Commission waived the requirement that LECs offer both direct-trunked and tandem-switched transport between a specific serving wire center and an access tandem. See, *In the Matter of Local Exchange*

Carrier Switched Local Transport Restructure Tariffs, Order, DA 94-693, released June 23, 1994;

- * The Commission, in its Order, waived Part 69 Rules in order to establish a separate nonrecurring rate element to recover the costs of providing 900 access service. See, *In the Matter of the Bell South Telephone Companies Tariff FCC No. 1; Cincinnati Bell Telephone Company Tariff FCC No. 35; Centel Corporation Tariff FCC No. 1; Rochester Telephone Corporation Tariff FCC No. 1; Petitions for Waiver of Section 69.4 (b) and subparts B and C of Part 69 of the Commission's Rules* released November 18, 1988;

In this filing, CBT files its short form TRP. The Commission, in its Order (DA 15-368) waived portions of Section 61.49(k) requiring a short form TRP filing 90 days prior to the July 1 annual access filing date. The Commission established May 18, 2015 as the filing date for the short form TRP.

The Commission, in its Order, *In the Matter of Material to be Filed in Support of 2015 Annual Access Tariff Filings*, DA 15-458, released April 14, 2015, waived the requirements for including the PC-1 and IND-1 forms in the 2015 short form filing.

Exogenous Costs

In accordance with the Commission's Rules, CBT developed certain exogenous cost changes for inclusion in the price cap formula. These changes include: (1) Excess Deferred Taxes; (2) Regulatory Fees; (3) Telecommunications Relay Support; (4) North American Number Plan Administration; (5) Investment Tax Credit.

Exogenous cost changes were individually developed for each of the items outlined above, and in aggregate for all changes. CBT has adjusted the exogenous amounts to reflect any shift in revenue growth. The result is that no exogenous adjustment is made if the support rate has not changed. A brief description follows and a summary of the exogenous changes is shown in exhibit EXG-ALLOCATE.

1. Excess Deferred Taxes

CBT calculated the revenue impact of Excess Deferred Taxes as shown on exhibit EXG-EDT. CBT spread the Excess Deferred Tax revenue impact over the Common Line Basket and the Special Access Basket. See Exhibit EXG-ALLOCATE.

2. Development of Regulatory Fees

The Commission released its Report and Order in the Matter of *Assessment and Collection of Regulatory Fees for Fiscal Year 2014* on June 13, 2014. This Report and Order specified that the Regulatory Fee

factor of 0.00340. On August 29, 2014, the Commission released its Report and Order in the Matter of Assessment and Collection of Regulatory Fees for Fiscal Year 2014, FCC 14-129. This Order specified a Regulatory Fee factor of 0.00343. This factor was multiplied by CBT's end-user interstate revenue from FCC Form 499A to yield CBT's 2014 revised exogenous cost. CBT filed a Mid-year Tariff review Plan, Transmittal No. 887, effective October 1, 2014 to implement the revised Regulatory Fees factor. CBT computed the difference between the original and revised 2014 adjustments. CBT then grossed up the revised 2014 adjustment to recover the 12-month exogenous cost impact. Therefore, CBT's 2015 Regulatory Fees exogenous calculation reflects removing the impact of the change of the factor from 0.00340 to 0.00343 as well as the multiplication of the current 0.00343 factor by the current 2014 filing end-user revenues from FCC Form 499A. See Exhibit EXG-ALLOCATE. CBT reserves the right to modify its filing if the Commission releases a new Regulatory Fee factor prior to the Annual Access Filing.

3. Development of Telecom Relay Support (TRS)

On May 9, 2014, the Commission released its Public Notice *Rolka Loube Associates Submits Payment Formulas And Funding Requirement For The Interstate Telecommunications Relay Services Fund For The July*

2014 Through June 2015 Fund Year. This Public Notice proposed a TRS Factor of 0.01174. CBT's calculated its 2014 Regulatory Fees exogenous Adjustment by multiplying the 0.01174 factor by the 2013 end-user revenues from FCC Form 499A.

On June 30, 2014, the Commission released its Order in the Matter of *Telecommunications Relay Services and Speech-to-Speech Services for Individuals with Hearing and Speech Disabilities* DA 14-946. This Order specified a TRS factor of 0.01219. Therefore, CBT filed a Mid-year Tariff review Plan, Transmittal No. 887, effective October 1, 2014 to implement the revised TRS factor. This factor was multiplied by CBT's end-user interstate revenue from FCC Form 499A to yield CBT's 2014 revised exogenous cost adjustment. CBT computed the difference between the original and revised 2014 adjustments. CBT then grossed up the revised 2014 adjustment to recover the 12-month exogenous cost impact.

Therefore, CBT's 2015 TRS exogenous calculation reflects removing the impact of the change of the factor from 0.01174 to 0.01219 as well as the multiplication of the current 0.01219 factor by the current 2014 filing end-user revenues from FCC Form 499A. See Exhibit EXG-ALLOCATE. CBT reserves the right to modify its filing if the Commission releases a new TRS factor prior to the Annual Access Filing.

4. Development of North American Numbering Plan (NANP) Contribution

The Commission released Public Notice CC Docket 92-237, DA 14-792 on June 13, 2014. This Public Notice specified a NANP factor of 0.0000365 for the period from July 2014 through June 2015. This factor was multiplied by CBT's end-user revenue from FCC Form 499A to yield CBT's 2015 NANP exogenous adjustment. See Exhibit EXG-ALLOCATE. CBT reserves the right to modify its filing if the Commission releases a new NANP factor prior to the annual access filing.

5. Development of Investment Tax Credit

CBT calculated the revenue impact of its Investment Tax Credit as shown on exhibit EXG-ITC. CBT spread the Investment Tax Credit revenue impact over the Common Line Basket and the Special Access Basket. See Exhibit EXG-ALLOCATE.

Exogenous Cost Changes Detail

	2013 Annual		FCC 14-88	DA 14-627	DA 14-792
	Total	Interstate	6/13/2014	5/9/2014	6/13/2014
	End User Revenues		Reg Fee	TRS	NANPA
	(499A)	(499A)			
	(A)	(B)	(C)=B * 0.00340	(D) = B * 0.01174	(E) = A * 0.0000365
Exogenous Amount	\$ 263,640,790	\$ 48,520,484	\$ 164,970	\$ 569,630	\$ 9,623
Excluded Revenue	\$ 9,736,123	\$ 9,736,123			
Price Cap Revenue Percentage	96.31%	79.93%			

	2014 Mid-Year Rate Changes			Annualization
	FCC 14-88	FCC 14-129		Reversal
	6/13/2014	8/29/2014		
	Reg Fee	Reg Fee	Difference	
	(C')=B * 0.00340	(D') = B * 0.00343	(E') = (D') - (C')	(F') = (E') * 12 / 9
Exogenous Amount	\$ 164,970	\$ 166,425	\$ 1,456	\$ 1,941

	2014 Mid-Year Rate Changes			Annualization
	DA 14-627	DA 14-946		Reversal
	5/9/2014	6/30/2014		
	TRS	TRS	Difference	
	(C'') = B * 0.01174	(D'') = B * 0.01219	(E'') = (D'') - (C'')	(F'') = (E'') * 12 / 9
Exogenous Amount	\$ 569,630	\$ 591,465	\$ 21,834	\$ 29,112

	2014 Annual		FCC 14-129	DA 14-946	DA 14-792
	Total	Interstate	8/29/2014	6/30/2014	6/13/2014
	End User Revenues		Reg Fee	TRS	NANPA
	(499A)	(499A)			
	(A''')	(B''')	(C''')=B''' * 0.00343	(D''') = B''' * 0.01219	(E''') = A''' * 0.0000365
Exogenous Amount	\$ 243,649,986	\$ 43,472,589	\$ 149,111	\$ 529,931	\$ 8,893
Excluded Revenue	\$ 8,697,925	\$ 8,697,925			
Price Cap Revenue Percentage	96.43%	79.99%			

Exogenous Cost Changes Detail

	<u>7/14 - 6/15</u>	<u>7/15 - 6/16</u>
<u>Telecom Relay Support</u>		
DA 14-627 - 0.01174 Factor 2013 Revenue - D	\$ 569,630	
DA 14-946 - 0.01219 = F"	\$ 29,112	
DA 14-946 - 0.01219 Factor 2014 Revenue - D'''		\$ 529,931
	\$ 598,743	\$ 529,931
% Price Cap Allocation	79.93%	79.99%
Price Cap Only	\$ 478,599	\$ 423,903
FCC 2013 Price Cap Interstate End User Revenue	38,784,361	
FCC 2014 Price Cap Interstate End User Revenue	34,774,664	
Revenue Change (R)	-10.33844%	
Price Cap Only with R Adj	\$ 429,119	\$ 423,903
		\$ (5,216)
<u>Regulatory Fee Support:</u>		
	<u>7/14 - 6/15</u>	<u>7/15 - 6/16</u>
FCC 14-88 - 00340 Factor 2013 Revenue - C	\$ 164,970	
FCC 14-129 - 0.00343= F'	1,941	
FCC 14-129 - 0.00343 Factor 2014 Revenue - C'''		\$ 149,111
	166,910	149,111
% Price Cap Allocation	79.93%	79.99%
Price Cap Only	\$ 133,418	\$ 119,277
FCC 2013 Price Cap Interstate End User Revenue	38,784,361	
FCC 2014 Price Cap Interstate End User Revenue	34,774,664	
Revenue Change (R)	-10.33844%	
Price Cap Only with R Adj	\$ 119,625	\$ 119,277
		\$ (348)
<u>North American Numbering Plan Administration:</u>		
	<u>7/14 - 6/15</u>	<u>7/15 - 6/16</u>
DA 14-792 - 0.0000365 Factor 2013 Revenue - E	9,623	
DA 14-792 - 0.0000365 Factor 2014 Revenue - E''		8,893
	9,623	8,893
% Price Cap Allocation	96.31%	96.43%
Price Cap Only	\$ 9,268	\$ 8,576
FCC 2013 Price Cap Interstate End User Revenue	253,904,667	
FCC 2014 Price Cap Interstate End User Revenue	234,952,061	
Revenue Change (R)	-7.46446%	
Price Cap Only with R Adj	\$ 8,576	\$ 8,576
		\$ -

Filing Date: 05/18/2015
 Filing Entity: CBTC - Cincinnati Bell Total
 Transmittal Number: Letter
 May 18, 2015 Annual Access Filing (CBTCAS15.XLS)

EXG-ALLOCATE

Page 3 of 3

Exogenous Cost Changes Detail

	<u>Common Line</u>	<u>Special</u>	<u>Excluded Revenues</u>	<u>Price Cap Revenue</u>
499A 2014 Annual Interstate End User Revenues	\$ 32,461,840	\$ 11,010,749	\$ -	\$ 43,472,589
Allocation Basis	74.67%	25.33%	0.00%	
Telecom. Relay Support	\$ (3,895)	\$ (1,321)	\$ -	\$ (5,216)
Regulatory Fee Support:	\$ (260)	\$ (88)	\$ -	\$ (348)
NANPA	\$ -	\$ -	\$ -	\$ -
	<u>\$ (4,155)</u>	<u>\$ (1,409)</u>	<u>\$ -</u>	<u>\$ (5,564)</u>
Allocation - See Attached Forms				
ITC Amortization	\$ 2,057	\$ 2,775	\$ 1,963	\$ 6,795
Excess Deferred Taxes	\$ 9,052	\$ 12,211	\$ 8,635	\$ 29,898
Sub Total	<u>\$ 11,109</u>	<u>\$ 14,986</u>	<u>\$ 10,598</u>	<u>\$ 36,693</u>
Grand Total Exogenous	\$ 6,954	\$ 13,577	\$ 10,598	\$ 31,129

Summary of Exogenous Changes

EXG-SUM
Page 1 of 1

	<u>Description</u>	<u>Source</u>	<u>Common Line</u>	<u>Special Access</u>	<u>Excluded</u>	<u>Total</u>
1	ITC Amortization	EXG-ITC	\$2,057	\$2,775	\$1,963	\$6,795
2	Excess Deferred Taxes	EXG-EDT	\$9,052	\$12,211	\$8,635	\$29,898
	Total Exogenous	Sum (Line 1.... Line 2)	\$11,108	\$14,987	\$10,598	\$36,693

Development of Investment Tax Credit (ITC)

<u>Description</u>	<u>Source</u>	<u>A</u> <u>7/13-6/14</u>	<u>B</u> <u>7/14-6/15</u>	<u>C=B-A</u> <u>Delta</u>	
1 Total Company	Note 1	\$156,712	\$137,688	(\$19,025)	
2 Interstate	Note 2	\$36,464	\$32,048	(\$4,415)	
		30.28% <u>Common Line</u>	40.84% <u>Special Access</u>	28.88% <u>Excluded</u>	<u>Total</u>
3 Investment Tax Credit	Note 3	(\$1,337)	(\$1,803)	(\$1,275)	(\$4,415)
4 Federal Income Tax	Line 3/(1-.35)*-1	\$2,057	\$2,775	\$1,963	\$6,795
5 Revenue Impact		\$2,057	\$2,775	\$1,963	\$6,795

Note 1: Column A from Transmittal No. 886 Form EXG-ITC. Column B from corporate tax.

Note 2: EXD-ITC. CBT internal worksheet used to calculate interstate amounts = 0.23276

Note 3: SUM1 Col A and internal worksheet used Basket for allocations

Corporate Tax	<u>2015</u>	<u>2016</u>	<u>Total</u>	<u>Midpoint</u>
	\$146,585	\$128,790	\$275,375	\$137,688

		<u>Ratio</u>
Interstate Common Line Form Sum 1 line 120	\$ 29,257,457	0.3028
Interstate Special Access Form Sum 1 line 340	\$ 39,470,114	0.4084
Excluded Revenues Internal Worksheet	\$ 27,909,642	0.2888
Total	\$ 96,637,213	1.00

Development of Excess Deferred Taxes

<u>Description</u>	<u>Source</u>	<u>A</u> <u>7/13-6/14</u>	<u>B</u> <u>7/14-6/15</u>	<u>C=B-A</u> <u>Delta</u>	<u>D=(A+B)*-.5</u> <u>Reserve Change</u>
1 Total Company	Note 1	(\$61,322)	(\$158,553)	(\$97,231)	\$109,937
2 Interstate	Note 2	(\$9,111)	(\$30,789)	(\$21,678)	\$19,950
		30.28% Common Line	40.84% Special Access	28.88% Excluded	Total
3 Excess Deferred Tax	Note 3	(\$6,563)	(\$8,854)	(\$6,261)	(\$21,678)
4 Excess Deferred Tax Reserve	Note 3	\$6,040	\$8,148	\$5,762	\$19,950
5 Net Rate base	Line 4 *-1.0	(\$6,040)	(\$8,148)	(\$5,762)	(\$19,950)
6 Return	Line 5 * 0.1125	(\$680)	(\$917)	(\$648)	(\$2,244)
7 Federal Income Tax Change	(Ln6-Ln3)*0.35/(1.0-.35)-Ln3	\$9,731	\$13,128	\$9,283	\$32,143
8 Revenue Impact	Line 6 + Line 7	\$9,052	\$12,211	\$8,635	\$29,898

Note 1: Column A from Transmittal No. 870 Form EXG-EDT. Column B from corporate tax.

Note 2: ARMIS 43-01 row 1840 interstate ratios = 0.1942

Note 3: SUM1 Col A and internal worksheet used Basket for allocations
 Corporate Tax

<u>2015</u>	<u>2016</u>	<u>Total</u>	<u>Midpoint</u>
(\$128,673)	(\$188,432)	(\$317,105)	(\$158,553)

		<u>Ratio</u>
Interstate Common Line Revenues (t-1 Form Sum 1 line 120	\$ 29,257,457	0.3028
Interstate Special Access Revenues (t- Form Sum 1 line 340	\$ 39,470,114	0.4084
Excluded Revenues Internal Worksheet	\$ 27,909,642	0.2888
Total	\$ 96,637,213	1.00

Price Cap Tariff Review Plan
 Exogenous Cost Changes

	SALE OF EXCHANGES	REGULA-TORY FEES	EXCESS DEFERRED TAXES	ITC AMORTIZ.	REMOVAL OF LOW END ADJUSTMENT	TRUEUP PRIOR SHARING / LOW END ADJUSTMENT	CURRENT LOW END ADJUSTMENT	TELECOMM. RELAY SERVICES	REG/NON-REG
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
COMMON LINE Revenue Effect									
100 Depreciation Expense	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
110 Expense less Depreciation	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
120 Taxes less F.I.T.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
130 Net Return	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
140 F.I.T.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
150 Uncollectible Rev. & Other Adj.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
160 Revenue Effects	0	-260	9,052	2,057	0	0	0	-3,895	0
INTEREXCHANGE Revenue Effect									
700 Depreciation Expense	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
710 Expense less Depreciation	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
720 Taxes less F.I.T.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
730 Net Return	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
740 F.I.T.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
750 Uncollectible Rev. & Other Adj.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
760 Revenue Effects	0	0	0	0	0	0	0	0	0
SPECIAL Access Revenue Effect									
1300 Depreciation Expense	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1310 Expense less Depreciation	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1320 Taxes less F.I.T.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1330 Net Return	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1340 F.I.T.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1350 Uncollectible Rev. & Other Adj.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1360 Revenue Effects	0	-88	12,211	2,775	0	0	0	-1,321	0

NOTE: (1) Total may not equal sum of changes due to interactive effects.
 (2) Display whole numbers.

Price Cap Tariff Review Plan
 Exogenous Cost Changes

DESCRIPTION:	NANPA	TBNP (incl. reversal)	OTHER (3)	OTHER (4)	OTHER (5)	OTHER (6)	OTHER (7)	OTHER (8)	OTHER (9)	TOTAL
	OTHER (1)	OTHER (2)								
	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)
COMMON LINE Revenue Effect										
100 Depreciation Expense	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
110 Expense less Depreciation	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
120 Taxes less F.I.T.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
130 Net Return	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
140 F.I.T.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
150 Uncollectible Rev. & Other Adj.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
160 Revenue Effects	0	0	0	0	0	0	0	0	0	6,954
INTEREXCHANGE Revenue Effect										
700 Depreciation Expense	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
710 Expense less Depreciation	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
720 Taxes less F.I.T.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
730 Net Return	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
740 F.I.T.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
750 Uncollectible Rev. & Other Adj.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
760 Revenue Effects	0	0	0	0	0	0	0	0	0	0
SPECIAL Access Revenue Effect										
1300 Depreciation Expense	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1310 Expense less Depreciation	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1320 Taxes less F.I.T.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1330 Net Return	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1340 F.I.T.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1350 Uncollectible Rev. & Other Adj.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1360 Revenue Effects	0	0	0	0	0	0	0	0	0	13,577

NOTE: (1) Total may not equal sum of changes due to interactive effects.
 (2) Display whole numbers.