

Assumes Fully Distributed Costs = (Direct Costs + Shared Costs + Common Overheads) + Gross Revenue Loadings
This tool would only be appropriate for investment-based services and not those that are only expensed labor.

User is to populate the 7 fields highlighted in **Blue**.

Calculation of Fully Distributed Costs (FDC)

Customer Name:	GTE MobileNet	ViCCS Cadulated Shared Cost (before GRL)	\$0
State:	NC	ViCCS Direct Calculated Cost (before GRL)	\$26,355.82
Case Number:	2006-388202	Common Overhead Loading from ViCCS Table:	0.097200
Service Name:	DS1 IEF	GRL Factor from ViCCS Table:	0.007000

a	b	c	d	e	f
Rate Element Name	DIRECT Cost (before GRL)	SHARED Cost (before GRL)	Common Overhead	GRL	FDC = (b+c) x (1+d) x (1 + (e / (1-e)))
DS1 IEF	\$26,355.82	\$0	0.097200	0.007000	\$29,121.46

SEE COST FLOOR Tab for ViCCS output

Service Name: Special Construction

Case Number: 2006-388202.01

Customer Name: GTE MobileNet

Contract:
60 Months

****Note:** Drilldown is not enabled for the <All> option under contract per

Capital Expense	Direct	Shared	Total
Depreciation	\$17,623.76	\$0.00	\$17,623.76
COM	\$5,419.31	\$0.00	\$5,419.31
Income Tax	\$2,308.71	\$0.00	\$2,308.71
Property Tax	\$326.04	\$0.00	\$326.04
Total	\$25,677.82	\$0.00	\$25,677.82

Other	Direct	Shared	Total
Recast	\$0.00	\$0.00	\$0.00
Additional Expenses	\$678.00	\$0.00	\$678.00
Total	\$678.00	\$0.00	\$678.00

Cost Floor	Direct	Shared	Total
Result	\$26,355.82	\$0.00	\$26,355.82
GRL	\$185.79	\$0.00	\$185.79
Lump Sum with GRL	\$26,541.61	\$0.00	\$26,541.61
12 Month Payment			\$2,348.89
36 Month Payment			\$872.08
60 Month Payment			\$580.39

% of Cost w/ GRL	100% N/A%	100%
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iods or the <Summary> option for