

FRANCHISING AUTHORITY: City of Fort Collins, CO

CABLE OPERATOR: Comcast

**LIST OF DOCUMENTATION REQUIRED  
FOR COMPLETION OF REVENUE COMPLIANCE PROCEDURES**

January 1, 2012 - December 31, 2012  
July 31, 2013

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	<u>Dates</u>		<u>Time Periods</u>
	<u>Due</u>	<u>Received</u>	
1. Billings/Receipts (Franchise Accounting) Reports detailing amounts billed/collected (including <u>copies</u> of monthly "totals/ summary" pages for franchise authority and "area all"); include PEG fees	8.31.13		Oct-Dec 2012
Adjustments Reports ( <u>copies</u> )	8.31.13		Oct-Dec 2012
"Cable System and Franchises" form.	8.31.13		2012
2. Franchise Fee Worksheets/Spreadsheets (worksheets which tie into Franchise Fee Payment Schedules) ( <u>copies</u> ); include PEG fees (to be printed in a large-enough font size so as to be readable)	8.31.13		2012
3. Franchise Fee Payment Schedules/Worksheets - need "revenue detail" by type of service ( <u>copies</u> ); include PEG fees (to be printed in a large-enough font size so as to be readable)	8.31.13		2012
4. Bank Reconciliations ( <u>copies</u> )			Not applicable
5. Cash Receipts Journal			Not applicable

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6. General Ledgers (including <u>copies</u> of pages showing cash, receivables, all revenue accounts, and to be selected at time of fieldwork, expense accounts)	8.31.13		2012
Access to entire general ledger ( <u>hard copy</u> or <u>electronic file</u> )	8.31.13		2012
7. Advertising Revenues - detail documentation (billing/collection data by customer) supporting amounts booked, and allocation of "regional/national" revenues (including <u>copies</u> of general ledger pages)	8.31.13		2012
If a separate entity records advertising revenues this applies to that entity as well	8.31.13		2012
Methodology (in writing) for allocations to local franchising authorities	8.31.13		2012
8. Shopping Revenues - detail supporting documentation (advices, etc.) (including <u>copies</u> of general ledger pages)	8.31.13		2012
Methodology (in writing) for allocations to local franchising authorities			

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9. Other Revenues - supporting detail - copies of Miscellaneous Cash Receipts ledgers and supporting documentation (including <u>copies</u> of general ledger pages)	8.31.13		2012
10. Schedule of Services and Rates in effect ( <u>copies</u> )	8.31.13		2012
"Cable Revenues" form indicating types of revenues subject to franchise fees	8.31.13		2012
11. Access to Individual Subscriber Billings and Collections Detail (copies of ten randomly-selected individual subscribers' accounts)	8.31.13		Jul 2012
12. Subscriber count statistics (monthly) by type of service ( <u>copies</u> ) for franchise authority and "area all"	8.31.13		2012
13. Other books and records (including general ledgers) reflecting revenues which initially flow through other related/unrelated entities (such as advertising entities/coops), if any ( <u>copies</u> )	8.31.13		2012

Reasonable cooperation of personnel in assisting field staff in systems understanding and tracing of transactions	8.31.13
Adequate workspace at location of books and records	8.31.13

Call Louis G. Karrison at 630.505.3920 regarding any questions.

## CABLE REVENUES

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PERIOD: Jan. 1, 2012 - Dec. 31, 2012

Please fill ("x") in the accompanying table to indicate whether or not it is your understanding that you should be paying franchise fees on each item of revenue. Also, please indicate whether you are in fact **paying** franchise fees on that particular item of revenue.

	Franchise Fees		Yes	Franchise Fee Revenues			
	<u>Applicable</u>	<u>N/A</u>		<u>Paying</u>	No	<u>N/A</u>	<u>N/A</u>
Basic Service	___	___	Yes	___	No	___	___
Cable Programming Services	___	___	Yes	___	No	___	___
Ala Carte Channels	___	___	Yes	___	No	___	___
Premium Channels	___	___	Yes	___	No	___	___
Pay-Per-View	___	___	Yes	___	No	___	___
Franchise Fees	___	___	Yes	___	No	___	___
F.M. Service	___	___	Yes	___	No	___	___
Cable Guides	___	___	Yes	___	No	___	___
Late Payment Penalties	___	___	Yes	___	No	___	___
Installation Charges	___	___	Yes	___	No	___	___
Reconnection Charges	___	___	Yes	___	No	___	___
Remote Rentals	___	___	Yes	___	No	___	___
Converter Box Rental	___	___	Yes	___	No	___	___
Home Wiring	___	___	Yes	___	No	___	___
Other Leased Equipment	___	___	Yes	___	No	___	___
Wire Maintenance	___	___	Yes	___	No	___	___
Additional Outlets	___	___	Yes	___	No	___	___
Home Shopping Commissions	___	___	Yes	___	No	___	___
Advertising Revenues	___	___	Yes	___	No	___	___
Lease/Rental of Facilities	___	___	Yes	___	No	___	___
Converter Box Sales	___	___	Yes	___	No	___	___

**CABLE REVENUES**

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PERIOD: Jan. 1, 2012 - Dec. 31, 2012

	Franchise Fees		Franchise Fee Revenues			
	<u>Applicable</u>	<u>N/A</u>	<u>Paying</u>		<u>N/A</u>	
Internet	_____	_____	Yes _____	No _____	_____	_____
Remote Sales	_____	_____	Yes _____	No _____	_____	_____
Production Revenue	_____	_____	Yes _____	No _____	_____	_____
"Barter" Transactions	_____	_____	Yes _____	No _____	_____	_____
Interest	_____	_____	Yes _____	No _____	_____	_____
Channel Launch/Carriage Fees	_____	_____	Yes _____	No _____	_____	_____
_____	_____	_____	Yes _____	No _____	_____	_____

Please indicate whether or not the following are deducted from franchise fee revenues.

	Franchise Fee Revenues			
	<u>Deducted</u>		<u>N/A</u>	
Bad Debts	Yes _____	No _____	_____	_____
Unreturned Converters	Yes _____	No _____	_____	_____
Unreturned Remotes	Yes _____	No _____	_____	_____
NSF Check Payments	Yes _____	No _____	_____	_____
_____	Yes _____	No _____	_____	_____
_____	Yes _____	No _____	_____	_____

Please indicate (by placing an "x") if you are paying franchise fees on the basis of revenues collected or revenues billed.

<u>Revenue</u>	
<u>Collected</u>	<u>Billed</u>
_____	_____

To the best of my knowledge and belief, the items indicated are true and correct.

By: \_\_\_\_\_ Title and Date: \_\_\_\_\_

