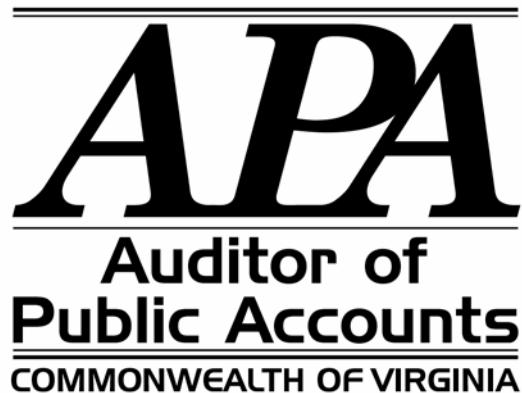


**REPORT OF STATE AND LOCAL  
COMMUNICATION SERVICE TAXES AND FEES**

**REPORT ON AUDIT  
FOR THE YEAR ENDED  
JUNE 30, 2006**



- TABLE OF CONTENTS -

|                                                  | <u>Pages</u> |
|--------------------------------------------------|--------------|
| TRANSMITTAL LETTER                               | 1-2          |
| SCHEDULE OF COMMUNICATION SERVICE TAXES AND FEES | 3-9          |



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

**Auditor of Public Accounts  
P.O. Box 1295  
Richmond, Virginia 23218**

December 1, 2006

The Honorable Harry R. Purkey  
Chairman, House Finance Committee

The Honorable John H. Chichester  
Chairman, Senate Finance Committee

Ms. Janie E. Bowen  
Commissioner, Department of Taxation

Chapter 780 of the 2006 Acts of Assembly (HB 568) requests that the Auditor of Public Accounts determine the amount of tax and fee revenues received by local governments from certain communication services for the fiscal year ending June 30, 2006. All counties, cities, and towns were required to report the amounts collected from service providers for the gross receipts tax in excess of 0.5 percent, local consumer utility taxes, video program excise taxes, cable franchise fees, and 911 taxes as certified by an independent certified public accountant. The certified amounts will determine each locality's percentage share of future distributions of the Telecommunications Sales and Use Tax by the Department of Taxation.

This report includes communication tax and fee revenues that the local governments collect under the following statutory authority:

- local consumer utility tax on consumers of local exchange and wireless services (§ 58.1-3812);
- the gross receipts tax in excess of 0.5 percent (§ 58.1-3731);
- local E-911 taxes (§ 58.1-3813.1);
- cable television system franchise fee (§15.2-2108);
- video programming excise tax (§ 58.1-3818.4); and
- local consumer utility tax on consumers of cable services (local general charters).

We received communication tax and fee data from 288 localities totaling \$451.6 million. The attached schedule lists the amounts reported by locality, tax type, and percentage of the total for all localities. A summary of the data is included on the following page.

Telecommunication Taxes and Fees Collected by Local Governments  
For the Period July 1, 2005 through June 30, 2006

|                                                |                                 |
|------------------------------------------------|---------------------------------|
| Consumer utility taxes on telephones           | \$267,449,013                   |
| Wireline 911 service taxes                     | 107,482,329                     |
| Gross receipt tax in excess of 0.5 percent     | 5,562,335                       |
| Consumer utility taxes on cable service        | 11,438,079                      |
| Cable franchise fees                           | 59,639,424                      |
| Video program excise taxes                     | <u>5,035</u>                    |
| <br>Total local communication services revenue | <br><u><u>\$451,576,215</u></u> |

We appreciate the cooperation received from local governments that responded to our requests for information.

AUDITOR OF PUBLIC ACCOUNTS

KWV/sks

SCHEDULE OF COMMUNICATION SERVICE TAXES AND FEES  
 REPORTED BY LOCAL GOVERNMENTS  
 For the Period July 1, 2005 through June 30, 2006

| Locality      | Local Consumer<br>Utility Tax on<br>Telephone<br>Service | Local E-911<br>Service Tax | Gross Receipt<br>Tax (over<br>0.5%) | Local<br>Consumer<br>Utility Tax on<br>Cable Service | Cable<br>Franchise Fee | Video<br>Program<br>Excise Tax | Total Per<br>Locality | Distribution<br>Percentage |
|---------------|----------------------------------------------------------|----------------------------|-------------------------------------|------------------------------------------------------|------------------------|--------------------------------|-----------------------|----------------------------|
| Counties:     |                                                          |                            |                                     |                                                      |                        |                                |                       |                            |
| Accomack      | \$ 634,684                                               | \$ 323,834                 | \$ -                                | \$ -                                                 | \$ 68,692              | \$ -                           | \$ 1,027,210          | 0.227472%                  |
| Albemarle     | 3,554,622                                                | 1,451,632                  | -                                   | -                                                    | -                      | -                              | 5,006,254             | 1.108618%                  |
| Alleghany     | 214,856                                                  | 206,166                    | -                                   | -                                                    | 26,652                 | -                              | 447,674               | 0.099136%                  |
| Amelia        | 200,997                                                  | 65,869                     | -                                   | -                                                    | 7,612                  | -                              | 274,478               | 0.060782%                  |
| Amherst       | 774,845                                                  | 494,159                    | -                                   | -                                                    | 99,243                 | -                              | 1,368,247             | 0.302994%                  |
| Appomattox    | 370,661                                                  | 223,055                    | -                                   | -                                                    | 15,274                 | -                              | 608,990               | 0.134859%                  |
| Arlington     | -                                                        | 4,756,682                  | 1,087,955                           | -                                                    | 2,279,185              | -                              | 8,123,822             | 1.798992%                  |
| Augusta       | 2,007,063                                                | 695,056                    | -                                   | -                                                    | -                      | -                              | 2,702,119             | 0.598375%                  |
| Bedford       | 905,252                                                  | 1,039,375                  | -                                   | -                                                    | 125,524                | -                              | 2,070,151             | 0.458428%                  |
| Bland         | -                                                        | 108,639                    | -                                   | -                                                    | 4,324                  | -                              | 112,963               | 0.025015%                  |
| ** Botetourt  | 444,090                                                  | 228,611                    | -                                   | -                                                    | 100,669                | -                              | 773,370               | 0.171260%                  |
| Brunswick     | 172,369                                                  | 270,369                    | -                                   | -                                                    | 9,861                  | -                              | 452,599               | 0.100226%                  |
| Buchanan      | 427,567                                                  | 427,104                    | -                                   | -                                                    | 58,155                 | -                              | 912,826               | 0.202142%                  |
| Buckingham    | 222,869                                                  | 226,445                    | -                                   | -                                                    | 8,425                  | -                              | 457,739               | 0.101365%                  |
| Campbell      | 963,417                                                  | 451,902                    | -                                   | -                                                    | 89,802                 | -                              | 1,505,121             | 0.333304%                  |
| Caroline      | 368,248                                                  | 478,163                    | -                                   | -                                                    | 1,731                  | -                              | 848,142               | 0.187818%                  |
| Carroll       | 770,583                                                  | 281,289                    | -                                   | -                                                    | 41,491                 | -                              | 1,093,363             | 0.242121%                  |
| Charles City  | 91,738                                                   | 62,324                     | -                                   | -                                                    | 13,119                 | -                              | 167,181               | 0.037022%                  |
| Charlotte     | -                                                        | 138,868                    | -                                   | -                                                    | -                      | -                              | 138,868               | 0.030752%                  |
| Chesterfield  | 8,695,144                                                | 3,616,838                  | -                                   | -                                                    | 3,426,398              | -                              | 15,738,380            | 3.485210%                  |
| Clarke        | 183,013                                                  | 263,129                    | -                                   | -                                                    | 18,055                 | -                              | 464,197               | 0.102795%                  |
| Craig         | 75,664                                                   | 45,244                     | -                                   | -                                                    | 3,867                  | -                              | 124,775               | 0.027631%                  |
| Culpeper      | 1,309,950                                                | 770,440                    | -                                   | -                                                    | 118,972                | -                              | 2,199,362             | 0.487041%                  |
| Cumberland    | 282,121                                                  | 124,933                    | -                                   | -                                                    | 6,597                  | -                              | 413,651               | 0.091602%                  |
| Dickenson     | 255,826                                                  | 277,549                    | -                                   | -                                                    | -                      | -                              | 533,375               | 0.118114%                  |
| Dinwiddie     | 684,187                                                  | 249,673                    | -                                   | -                                                    | 62,789                 | -                              | 996,649               | 0.220704%                  |
| Essex         | 260,432                                                  | 110,514                    | -                                   | -                                                    | 9,693                  | -                              | 380,639               | 0.084291%                  |
| Fairfax       | 56,074,086                                               | 19,508,084                 | -                                   | -                                                    | 9,878,919              | -                              | 85,461,089            | 18.925064%                 |
| Fauquier      | 1,677,908                                                | 1,270,284                  | -                                   | -                                                    | 181,249                | -                              | 3,129,441             | 0.693004%                  |
| Floyd         | 412,236                                                  | 253,685                    | -                                   | -                                                    | 4,625                  | -                              | 670,546               | 0.148490%                  |
| Fluvanna      | 630,908                                                  | 274,797                    | -                                   | -                                                    | -                      | -                              | 905,705               | 0.200565%                  |
| Franklin      | 1,342,994                                                | 838,995                    | -                                   | -                                                    | 217,759                | -                              | 2,399,748             | 0.531416%                  |
| Frederick     | 448,304                                                  | 586,524                    | -                                   | -                                                    | 424,787                | -                              | 1,459,615             | 0.323227%                  |
| Giles         | -                                                        | 214,317                    | -                                   | -                                                    | 59,198                 | -                              | 273,515               | 0.060569%                  |
| Gloucester    | 1,084,597                                                | 272,825                    | -                                   | -                                                    | 294,640                | -                              | 1,652,062             | 0.365843%                  |
| Goochland     | 726,233                                                  | 134,633                    | -                                   | -                                                    | 63,509                 | -                              | 924,375               | 0.204700%                  |
| Grayson       | 239,445                                                  | 164,013                    | -                                   | -                                                    | 8,016                  | -                              | 411,474               | 0.091120%                  |
| Greene        | 220,993                                                  | 258,419                    | -                                   | -                                                    | 53,163                 | -                              | 532,575               | 0.117937%                  |
| Greensville   | 127,347                                                  | 43,796                     | -                                   | -                                                    | 20,437                 | -                              | 191,580               | 0.042425%                  |
| Halifax       | 592,006                                                  | 613,784                    | -                                   | -                                                    | 50,268                 | -                              | 1,256,058             | 0.278150%                  |
| Hanover       | 2,746,941                                                | 1,876,564                  | -                                   | -                                                    | 758,398                | -                              | 5,381,903             | 1.191804%                  |
| Henrico       | 8,589,110                                                | 2,058,571                  | -                                   | -                                                    | 3,565,879              | -                              | 14,213,560            | 3.147544%                  |
| Henry         | 1,482,579                                                | 783,949                    | -                                   | -                                                    | 243,450                | -                              | 2,509,978             | 0.555826%                  |
| Highland      | 51,044                                                   | 30,534                     | -                                   | -                                                    | -                      | -                              | 81,578                | 0.018065%                  |
| Isle Of Wight | 808,577                                                  | 531,942                    | -                                   | -                                                    | 99,724                 | -                              | 1,440,243             | 0.318937%                  |
| James City    | 826,740                                                  | 286,227                    | -                                   | -                                                    | 729,760                | -                              | 1,842,727             | 0.408066%                  |
| King & Queen  | 109,167                                                  | 77,290                     | -                                   | -                                                    | 3,368                  | -                              | 189,825               | 0.042036%                  |
| King George   | 153,958                                                  | 230,387                    | -                                   | -                                                    | 33,929                 | -                              | 418,274               | 0.092625%                  |
| King William  | 191,555                                                  | 191,211                    | -                                   | -                                                    | 4,693                  | -                              | 387,459               | 0.085801%                  |
| Lancaster     | -                                                        | 78,124                     | -                                   | -                                                    | 9,419                  | -                              | 87,543                | 0.019386%                  |
| Lee           | 191,426                                                  | 254,146                    | -                                   | -                                                    | 9,480                  | -                              | 455,052               | 0.100770%                  |
| Loudoun       | 7,545,914                                                | 3,481,658                  | -                                   | -                                                    | 1,539,971              | 5,035                          | 12,572,578            | 2.784154%                  |
| Louisa        | -                                                        | 358,845                    | -                                   | -                                                    | 16,919                 | -                              | 375,764               | 0.083212%                  |
| Lunenburg     | 124,576                                                  | 98,499                     | -                                   | -                                                    | -                      | -                              | 223,075               | 0.049399%                  |
| Madison       | 378,395                                                  | 249,471                    | -                                   | -                                                    | -                      | -                              | 627,866               | 0.139039%                  |

SCHEDULE OF COMMUNICATION SERVICE TAXES AND FEES  
 REPORTED BY LOCAL GOVERNMENTS  
 For the Period July 1, 2005 through June 30, 2006

| Locality           | Local Consumer<br>Utility Tax on<br>Telephone<br>Service | Local E-911<br>Service Tax | Gross Receipt<br>Tax (over<br>0.5%) | Local<br>Consumer<br>Utility Tax on<br>Cable Service | Cable<br>Franchise Fee | Video<br>Program<br>Excise Tax | Total Per<br>Locality | Distribution<br>Percentage |
|--------------------|----------------------------------------------------------|----------------------------|-------------------------------------|------------------------------------------------------|------------------------|--------------------------------|-----------------------|----------------------------|
| Mathews            | 270,278                                                  | 175,064                    | -                                   | -                                                    | 39,511                 | -                              | 484,853               | 0.107369%                  |
| Mecklenburg        | -                                                        | 593,802                    | -                                   | -                                                    | 29,742                 | -                              | 623,544               | 0.138082%                  |
| Middlesex          | 281,023                                                  | 162,789                    | -                                   | -                                                    | 30,774                 | -                              | 474,586               | 0.105095%                  |
| Montgomery         | 956,053                                                  | 144,752                    | -                                   | -                                                    | -                      | -                              | 1,100,805             | 0.243769%                  |
| Nelson             | 283,125                                                  | 229,015                    | -                                   | -                                                    | -                      | -                              | 512,140               | 0.113412%                  |
| New Kent           | 355,660                                                  | 236,734                    | -                                   | -                                                    | 52,043                 | -                              | 644,437               | 0.142708%                  |
| Northampton        | 357,825                                                  | 156,632                    | -                                   | -                                                    | 11,200                 | -                              | 525,657               | 0.116405%                  |
| Northumberland     | 270,497                                                  | 110,993                    | -                                   | -                                                    | 31,876                 | -                              | 413,366               | 0.091538%                  |
| Nottoway           | 283,425                                                  | 92,037                     | -                                   | -                                                    | -                      | -                              | 375,462               | 0.083145%                  |
| Orange             | 806,793                                                  | 679,246                    | -                                   | -                                                    | 61,553                 | -                              | 1,547,592             | 0.342709%                  |
| Page               | 123,147                                                  | 405,903                    | -                                   | -                                                    | -                      | -                              | 529,050               | 0.117156%                  |
| Patrick            | 294,950                                                  | 224,999                    | -                                   | -                                                    | 8,291                  | -                              | 528,240               | 0.116977%                  |
| Pittsylvania       | 1,327,515                                                | 954,081                    | -                                   | -                                                    | 172,967                | -                              | 2,454,563             | 0.543555%                  |
| Powhatan           | 425,417                                                  | 395,971                    | -                                   | -                                                    | 109,481                | -                              | 930,869               | 0.206138%                  |
| Prince Edward      | 191,518                                                  | 132,830                    | -                                   | -                                                    | 12,192                 | -                              | 336,540               | 0.074526%                  |
| Prince George      | 853,194                                                  | 468,144                    | -                                   | -                                                    | 56,266                 | -                              | 1,377,604             | 0.305066%                  |
| Prince William     | 14,579,656                                               | 2,930,590                  | -                                   | -                                                    | 3,430,604              | -                              | 20,940,850            | 4.637279%                  |
| Pulaski            | 686,316                                                  | 140,631                    | -                                   | -                                                    | 63,507                 | -                              | 890,454               | 0.197188%                  |
| Rappahannock       | 267,218                                                  | 95,871                     | -                                   | -                                                    | 11,857                 | -                              | 374,946               | 0.083031%                  |
| Richmond           | 168,822                                                  | 157,039                    | -                                   | -                                                    | 6,538                  | -                              | 332,399               | 0.073609%                  |
| Roanoke            | 2,521,374                                                | 783,547                    | -                                   | -                                                    | 954,443                | -                              | 4,259,364             | 0.943222%                  |
| Rockbridge         | 589,976                                                  | 386,579                    | -                                   | -                                                    | 31,568                 | -                              | 1,008,123             | 0.223245%                  |
| Rockingham         | 646,774                                                  | 1,075,362                  | -                                   | -                                                    | -                      | -                              | 1,722,136             | 0.381361%                  |
| Russell            | 406,474                                                  | 524,224                    | -                                   | -                                                    | -                      | -                              | 930,698               | 0.206100%                  |
| Scott              | 460,340                                                  | 377,749                    | -                                   | -                                                    | -                      | -                              | 838,089               | 0.185592%                  |
| Shenandoah         | 728,078                                                  | 561,357                    | -                                   | -                                                    | -                      | -                              | 1,289,435             | 0.285541%                  |
| Smyth              | 240,584                                                  | 268,806                    | -                                   | -                                                    | 126,855                | -                              | 636,245               | 0.140894%                  |
| Southampton        | 432,310                                                  | 146,271                    | -                                   | -                                                    | 23,732                 | -                              | 602,313               | 0.133380%                  |
| Spotsylvania       | 3,215,046                                                | 1,237,291                  | -                                   | -                                                    | 641,973                | -                              | 5,094,310             | 1.128117%                  |
| Stafford           | 3,855,450                                                | 1,377,948                  | -                                   | -                                                    | 1,030,210              | -                              | 6,263,608             | 1.387054%                  |
| Surry              | -                                                        | 55,546                     | -                                   | -                                                    | -                      | -                              | 55,546                | 0.012300%                  |
| Sussex             | 65,069                                                   | 123,401                    | -                                   | -                                                    | 1,002                  | -                              | 189,472               | 0.041958%                  |
| Tazewell           | -                                                        | 389,536                    | -                                   | -                                                    | 45,695                 | -                              | 435,231               | 0.096380%                  |
| Warren             | 457,564                                                  | 369,675                    | -                                   | -                                                    | 135,536                | -                              | 962,775               | 0.213203%                  |
| Washington         | 1,245,046                                                | 301,346                    | -                                   | -                                                    | 200,813                | -                              | 1,747,205             | 0.386913%                  |
| Westmoreland       | 401,433                                                  | 245,672                    | -                                   | -                                                    | 40,824                 | -                              | 687,929               | 0.152340%                  |
| Wise               | 591,825                                                  | 275,478                    | -                                   | -                                                    | 218,094                | -                              | 1,085,397             | 0.240357%                  |
| Wythe              | 474,003                                                  | 320,018                    | -                                   | -                                                    | 30,337                 | -                              | 824,358               | 0.182551%                  |
| York               | -                                                        | 717,810                    | -                                   | -                                                    | 703,762                | -                              | 1,421,572             | 0.314802%                  |
| Total for counties | 149,761,015                                              | 70,434,175                 | 1,087,955                           | -                                                    | 33,180,936             | 5,035                          | 254,469,116           |                            |

SCHEDULE OF COMMUNICATION SERVICE TAXES AND FEES  
 REPORTED BY LOCAL GOVERNMENTS  
 For the Period July 1, 2005 through June 30, 2006

| Locality         | Local Consumer<br>Utility Tax on<br>Telephone<br>Service | Local E-911<br>Service Tax | Gross Receipt<br>Tax (over<br>0.5%) | Local<br>Consumer<br>Utility Tax on<br>Cable Service | Cable<br>Franchise Fee | Video<br>Program<br>Excise Tax | Total Per<br>Locality | Distribution<br>Percentage |
|------------------|----------------------------------------------------------|----------------------------|-------------------------------------|------------------------------------------------------|------------------------|--------------------------------|-----------------------|----------------------------|
| Cities:          |                                                          |                            |                                     |                                                      |                        |                                |                       |                            |
| Alexandria       | 9,660,237                                                | 528,035                    | 253,843                             | -                                                    | 1,240,841              | -                              | 11,682,956            | 2.587150%                  |
| Bedford          | -                                                        | 103,774                    | -                                   | -                                                    | 48,597                 | -                              | 152,371               | 0.033742%                  |
| Bristol          | 332,593                                                  | 137,601                    | -                                   | -                                                    | 185,158                | -                              | 655,352               | 0.145125%                  |
| Buena Vista      | 184,279                                                  | 101,056                    | -                                   | -                                                    | 55,390                 | -                              | 340,725               | 0.075452%                  |
| Charlottesville  | 1,961,556                                                | 432,292                    | -                                   | 657,607                                              | 409,985                | -                              | 3,461,440             | 0.766524%                  |
| Chesapeake       | 7,671,659                                                | 3,093,026                  | -                                   | -                                                    | 2,091,573              | -                              | 12,856,258            | 2.846974%                  |
| Colonial Heights | 430,197                                                  | 223,848                    | -                                   | -                                                    | 98,185                 | -                              | 752,230               | 0.166579%                  |
| Covington        | 193,380                                                  | 114,217                    | -                                   | -                                                    | 28,064                 | -                              | 335,661               | 0.074331%                  |
| Danville         | 1,969,158                                                | 898,675                    | -                                   | -                                                    | 612,386                | -                              | 3,480,219             | 0.770682%                  |
| Emporia          | 173,759                                                  | 74,439                     | -                                   | -                                                    | 40,276                 | -                              | 288,474               | 0.063882%                  |
| Fairfax          | 1,891,064                                                | 333,232                    | -                                   | -                                                    | 232,628                | -                              | 2,456,924             | 0.544077%                  |
| Falls Church     | 624,613                                                  | 180,327                    | -                                   | -                                                    | 124,490                | -                              | 929,430               | 0.205819%                  |
| Franklin         | 346,440                                                  | 182,364                    | -                                   | -                                                    | 71,666                 | -                              | 600,470               | 0.132972%                  |
| Fredericksburg   | 1,438,954                                                | 215,804                    | -                                   | -                                                    | 269,247                | -                              | 1,924,005             | 0.426064%                  |
| Galax            | 136,847                                                  | 84,149                     | -                                   | -                                                    | 31,538                 | -                              | 252,534               | 0.055923%                  |
| Hampton          | 4,916,780                                                | 2,033,992                  | -                                   | 1,624,148                                            | 1,314,856              | -                              | 9,889,776             | 2.190057%                  |
| Harrisonburg     | 870,647                                                  | 574,310                    | -                                   | -                                                    | 304,159                | -                              | 1,749,116             | 0.387336%                  |
| Hopewell         | 512,092                                                  | 249,703                    | -                                   | -                                                    | 149,891                | -                              | 911,686               | 0.201890%                  |
| Lexington        | 222,984                                                  | 82,413                     | -                                   | -                                                    | 42,129                 | -                              | 347,526               | 0.076958%                  |
| Lynchburg        | 2,136,777                                                | 946,241                    | -                                   | -                                                    | 584,346                | -                              | 3,667,364             | 0.812125%                  |
| Manassas         | 2,135,563                                                | 670,541                    | -                                   | -                                                    | 314,278                | -                              | 3,120,382             | 0.690998%                  |
| Manassas Park    | 533,153                                                  | 146,406                    | -                                   | -                                                    | 110,987                | -                              | 790,546               | 0.175064%                  |
| Martinsville     | 559,954                                                  | 272,708                    | -                                   | -                                                    | 149,944                | -                              | 982,606               | 0.217595%                  |
| Newport News     | 6,466,994                                                | 2,285,189                  | -                                   | 2,108,165                                            | 1,732,167              | -                              | 12,592,515            | 2.788569%                  |
| Norfolk          | 15,084,581                                               | 4,050,923                  | -                                   | 2,550,540                                            | 1,983,740              | -                              | 23,669,784            | 5.241592%                  |
| Norton           | 140,572                                                  | 35,714                     | -                                   | -                                                    | 51,911                 | -                              | 228,197               | 0.050533%                  |
| Petersburg       | 1,169,679                                                | 388,980                    | -                                   | 209,386                                              | 219,703                | -                              | 1,987,748             | 0.440180%                  |
| Poquoson         | 166,805                                                  | 151,531                    | -                                   | -                                                    | 127,428                | -                              | 445,764               | 0.098713%                  |
| Portsmouth       | 4,969,284                                                | 1,584,662                  | 665,914                             | 952,544                                              | 801,630                | -                              | 8,974,034             | 1.987269%                  |
| Radford          | 434,206                                                  | 238,439                    | -                                   | -                                                    | 133,936                | -                              | 806,581               | 0.178615%                  |
| Richmond         | 10,681,775                                               | 4,180,546                  | 2,839,475                           | 2,485,234                                            | 1,986,050              | -                              | 22,173,080            | 4.910152%                  |
| Roanoke          | 4,353,926                                                | 1,431,406                  | 701,305                             | -                                                    | 1,029,397              | -                              | 7,516,034             | 1.664400%                  |
| Salem            | 662,176                                                  | 242,986                    | -                                   | -                                                    | 250,020                | -                              | 1,155,182             | 0.255811%                  |
| Staunton         | 806,368                                                  | 424,440                    | -                                   | -                                                    | 280,607                | -                              | 1,511,415             | 0.334698%                  |
| Suffolk          | 2,499,392                                                | 1,033,810                  | -                                   | -                                                    | 253,201                | -                              | 3,786,403             | 0.838486%                  |
| Virginia Beach   | 16,468,930                                               | 6,901,160                  | -                                   | -                                                    | 4,863,393              | -                              | 28,233,483            | 6.252208%                  |
| Waynesboro       | 620,181                                                  | 278,907                    | -                                   | 341,876                                              | 161,710                | -                              | 1,402,674             | 0.310617%                  |
| Williamsburg     | 380,123                                                  | 245,767                    | -                                   | -                                                    | 151,111                | -                              | 777,001               | 0.172064%                  |
| Winchester       | 1,253,366                                                | 579,235                    | -                                   | 190,833                                              | 286,393                | -                              | 2,309,827             | 0.511503%                  |
| Total for cities | 105,061,044                                              | 35,732,848                 | 4,460,537                           | 11,120,333                                           | 22,823,011             | -                              | 179,197,773           |                            |

SCHEDULE OF COMMUNICATION SERVICE TAXES AND FEES  
 REPORTED BY LOCAL GOVERNMENTS  
 For the Period July 1, 2005 through June 30, 2006

| Locality             | Local Consumer<br>Utility Tax on<br>Telephone<br>Service | Local E-911<br>Service Tax | Gross Receipt<br>Tax (over<br>0.5%) | Local<br>Consumer<br>Utility Tax on<br>Cable Service | Cable<br>Franchise Fee | Video<br>Program<br>Excise Tax | Total Per<br>Locality | Distribution<br>Percentage |
|----------------------|----------------------------------------------------------|----------------------------|-------------------------------------|------------------------------------------------------|------------------------|--------------------------------|-----------------------|----------------------------|
| Towns:               |                                                          |                            |                                     |                                                      |                        |                                |                       |                            |
| Abingdon             | 47,720                                                   | -                          | -                                   | -                                                    | 83,222                 | -                              | 130,942               | 0.028997%                  |
| Accomac              | -                                                        | -                          | -                                   | -                                                    | 5,813                  | -                              | 5,813                 | 0.001287%                  |
| Alberta              | 12,936                                                   | -                          | -                                   | -                                                    | 240                    | -                              | 13,176                | 0.002918%                  |
| Altavista            | 26,175                                                   | -                          | -                                   | -                                                    | 17,758                 | -                              | 43,933                | 0.009729%                  |
| Amherst              | 92,768                                                   | -                          | -                                   | -                                                    | 17,794                 | -                              | 110,562               | 0.024484%                  |
| Appalachia           | 25,959                                                   | -                          | -                                   | -                                                    | 16,839                 | -                              | 42,798                | 0.009477%                  |
| Appomattox           | -                                                        | -                          | -                                   | -                                                    | 6,833                  | -                              | 6,833                 | 0.001513%                  |
| Ashland              | 222,945                                                  | -                          | -                                   | -                                                    | 72,220                 | -                              | 295,165               | 0.065363%                  |
| Berryville           | 80,876                                                   | -                          | -                                   | -                                                    | 20,074                 | -                              | 100,949               | 0.022355%                  |
| Big Stone Gap        | 160,199                                                  | -                          | -                                   | -                                                    | 46,508                 | -                              | 206,707               | 0.045775%                  |
| Blacksburg           | 723,376                                                  | 188,891                    | -                                   | 162,425                                              | 260,604                | -                              | 1,335,296             | 0.295697%                  |
| Blackstone           | -                                                        | -                          | -                                   | -                                                    | 19,266                 | -                              | 19,266                | 0.004266%                  |
| Bluefield            | -                                                        | -                          | -                                   | -                                                    | 47,158                 | -                              | 47,158                | 0.010443%                  |
| Boones Mill          | 2,547                                                    | -                          | -                                   | -                                                    | 1,070                  | -                              | 3,617                 | 0.000801%                  |
| Bowling Green        | 36,138                                                   | -                          | -                                   | -                                                    | 7,943                  | -                              | 44,081                | 0.009762%                  |
| Boyce                | -                                                        | -                          | -                                   | -                                                    | 2,685                  | -                              | 2,685                 | 0.000595%                  |
| Boydton              | 14,048                                                   | -                          | -                                   | -                                                    | 2,170                  | -                              | 16,218                | 0.003591%                  |
| Boykins              | -                                                        | -                          | -                                   | -                                                    | 3,938                  | -                              | 3,938                 | 0.000872%                  |
| Bridgewater          | 63,506                                                   | -                          | -                                   | -                                                    | 35,105                 | -                              | 98,611                | 0.021837%                  |
| Broadway             | 32,564                                                   | -                          | -                                   | -                                                    | 18,997                 | -                              | 51,561                | 0.011418%                  |
| Brodnax              | 11,123                                                   | -                          | -                                   | -                                                    | 96                     | -                              | 11,218                | 0.002484%                  |
| Brookneal            | 17,183                                                   | -                          | -                                   | -                                                    | 2,882                  | -                              | 20,065                | 0.004443%                  |
| Buchanan             | -                                                        | -                          | -                                   | -                                                    | 3,099                  | -                              | 3,099                 | 0.000686%                  |
| Burkeville           | -                                                        | -                          | -                                   | -                                                    | 1,919                  | -                              | 1,919                 | 0.000425%                  |
| Cape Charles         | 42,211                                                   | -                          | -                                   | -                                                    | 8,748                  | -                              | 50,959                | 0.011285%                  |
| Cedar Bluff          | 31,967                                                   | -                          | -                                   | -                                                    | 8,860                  | -                              | 40,827                | 0.009041%                  |
| Charlotte Court Hous | 1,254                                                    | -                          | -                                   | -                                                    | 1,454                  | -                              | 2,708                 | 0.000600%                  |
| Chase City           | 47,989                                                   | -                          | -                                   | -                                                    | 9,149                  | -                              | 57,138                | 0.012653%                  |
| Chatham              | 68,414                                                   | -                          | -                                   | -                                                    | 12,000                 | -                              | 80,414                | 0.017807%                  |
| Chilhowie            | 33,553                                                   | -                          | -                                   | -                                                    | 12,570                 | -                              | 46,122                | 0.010214%                  |
| Chincoteague         | 122,670                                                  | 40,594                     | -                                   | -                                                    | 20,656                 | -                              | 183,920               | 0.040728%                  |
| Christiansburg       | 622,265                                                  | 188,735                    | -                                   | -                                                    | 147,829                | -                              | 958,829               | 0.212329%                  |
| Clarksville          | 32,329                                                   | -                          | -                                   | -                                                    | 5,652                  | -                              | 37,981                | 0.008411%                  |
| * Cleveland          | 1,816                                                    | -                          | -                                   | -                                                    | -                      | -                              | 1,816                 | 0.000402%                  |
| Clifton              | -                                                        | -                          | -                                   | -                                                    | 3,315                  | -                              | 3,315                 | 0.000734%                  |
| Clifton Forge        | 83,284                                                   | -                          | -                                   | -                                                    | 18,294                 | -                              | 101,578               | 0.022494%                  |
| Clintwood            | 68,324                                                   | -                          | -                                   | -                                                    | 10,588                 | -                              | 78,912                | 0.017475%                  |
| Coeburn              | 39,333                                                   | -                          | -                                   | -                                                    | 10,562                 | -                              | 49,895                | 0.011049%                  |
| Colonial Beach       | 121,344                                                  | 65,329                     | -                                   | -                                                    | 32,854                 | -                              | 219,527               | 0.048613%                  |
| Courtland            | -                                                        | -                          | -                                   | -                                                    | 6,429                  | -                              | 6,429                 | 0.001424%                  |
| Crewe                | 37,162                                                   | -                          | -                                   | -                                                    | 8,676                  | -                              | 45,838                | 0.010151%                  |
| Culpeper             | -                                                        | -                          | -                                   | -                                                    | 132,767                | -                              | 132,767               | 0.029401%                  |
| Damascus             | 20,062                                                   | -                          | -                                   | -                                                    | 6,805                  | -                              | 26,867                | 0.005950%                  |
| Dayton               | 18,767                                                   | -                          | -                                   | -                                                    | 8,793                  | -                              | 27,560                | 0.006103%                  |
| Dillwyn              | -                                                        | -                          | -                                   | -                                                    | 4,214                  | -                              | 4,214                 | 0.000933%                  |
| Drakes Branch        | -                                                        | -                          | -                                   | -                                                    | 1,529                  | -                              | 1,529                 | 0.000339%                  |
| Dublin               | 85,704                                                   | 242                        | -                                   | -                                                    | 14,379                 | -                              | 100,325               | 0.022217%                  |

SCHEDULE OF COMMUNICATION SERVICE TAXES AND FEES  
REPORTED BY LOCAL GOVERNMENTS  
For the Period July 1, 2005 through June 30, 2006

| Locality      | Local Consumer<br>Utility Tax on<br>Telephone<br>Service | Local E-911<br>Service Tax | Gross Receipt<br>Tax (over<br>0.5%) | Local<br>Consumer<br>Utility Tax on<br>Cable Service | Cable<br>Franchise Fee | Video<br>Program<br>Excise Tax | Total Per<br>Locality | Distribution<br>Percentage |
|---------------|----------------------------------------------------------|----------------------------|-------------------------------------|------------------------------------------------------|------------------------|--------------------------------|-----------------------|----------------------------|
| Dumfries      | 160,410                                                  | -                          | -                                   | -                                                    | 41,896                 | -                              | 202,306               | 0.044800%                  |
| Edinburg      | 10,593                                                   | -                          | -                                   | -                                                    | -                      | -                              | 10,593                | 0.002346%                  |
| Elkton        | 37,737                                                   | -                          | -                                   | -                                                    | 19,237                 | -                              | 56,974                | 0.012617%                  |
| Farmville     | 218,878                                                  | 304,654                    | -                                   | -                                                    | 41,422                 | -                              | 564,954               | 0.125107%                  |
| Fincastle     | -                                                        | -                          | -                                   | -                                                    | 3,066                  | -                              | 3,066                 | 0.000679%                  |
| * Floyd       | -                                                        | -                          | -                                   | -                                                    | 500                    | -                              | 500                   | 0.000111%                  |
| Fries         | 8,493                                                    | -                          | -                                   | -                                                    | 5,317                  | -                              | 13,810                | 0.003058%                  |
| Front Royal   | -                                                        | -                          | -                                   | -                                                    | 184,083                | -                              | 184,083               | 0.040765%                  |
| Gate City     | 31,742                                                   | -                          | -                                   | -                                                    | 10,976                 | -                              | 42,718                | 0.009460%                  |
| Glade Spring  | 20,915                                                   | -                          | -                                   | -                                                    | 10,488                 | -                              | 31,403                | 0.006954%                  |
| Glasgow       | 16,928                                                   | -                          | -                                   | -                                                    | 5,701                  | -                              | 22,629                | 0.005011%                  |
| Gordonsville  | 28,640                                                   | -                          | -                                   | -                                                    | 4,284                  | -                              | 32,924                | 0.007291%                  |
| Goshen        | 7,074                                                    | -                          | -                                   | -                                                    | 1,106                  | -                              | 8,180                 | 0.001811%                  |
| Gretna        | 20,375                                                   | -                          | -                                   | -                                                    | 8,035                  | -                              | 28,410                | 0.006291%                  |
| Grottoes      | 18,722                                                   | -                          | -                                   | -                                                    | 18,689                 | -                              | 37,411                | 0.008285%                  |
| Grundy        | 16,613                                                   | -                          | -                                   | -                                                    | 4,795                  | -                              | 21,408                | 0.004741%                  |
| Halifax       | 96,492                                                   | -                          | -                                   | -                                                    | 14,062                 | -                              | 110,554               | 0.024482%                  |
| Hamilton      | 10,630                                                   | -                          | -                                   | -                                                    | 7,165                  | -                              | 17,795                | 0.003941%                  |
| * Haymarket   | 113,821                                                  | -                          | -                                   | -                                                    | 22,147                 | -                              | 135,968               | 0.030110%                  |
| Haysi         | 16,024                                                   | -                          | -                                   | -                                                    | -                      | -                              | 16,024                | 0.003548%                  |
| Herndon       | 1,560,238                                                | -                          | -                                   | -                                                    | 302,385                | -                              | 1,862,623             | 0.412471%                  |
| Hillsville    | -                                                        | -                          | -                                   | -                                                    | 19,892                 | -                              | 19,892                | 0.004405%                  |
| Honaker       | 13,356                                                   | -                          | -                                   | -                                                    | 3,418                  | -                              | 16,774                | 0.003715%                  |
| Hurt          | 19,814                                                   | -                          | -                                   | -                                                    | 5,886                  | -                              | 25,700                | 0.005691%                  |
| Independence  | 31,053                                                   | -                          | -                                   | -                                                    | 6,069                  | -                              | 37,122                | 0.008221%                  |
| Iron Gate     | 13,301                                                   | -                          | -                                   | -                                                    | 4,083                  | -                              | 17,384                | 0.003850%                  |
| Irvington     | -                                                        | -                          | -                                   | -                                                    | 2,676                  | -                              | 2,676                 | 0.000593%                  |
| Ivor          | -                                                        | -                          | -                                   | -                                                    | 2,011                  | -                              | 2,011                 | 0.000445%                  |
| Jarratt       | 4,074                                                    | -                          | -                                   | -                                                    | 928                    | -                              | 5,001                 | 0.001108%                  |
| Jonesville    | 21,689                                                   | -                          | -                                   | -                                                    | -                      | -                              | 21,689                | 0.004803%                  |
| Kenbridge     | 30,960                                                   | -                          | -                                   | -                                                    | 3,042                  | -                              | 34,002                | 0.007530%                  |
| Keysville     | -                                                        | -                          | -                                   | -                                                    | 2,560                  | -                              | 2,560                 | 0.000567%                  |
| Kilmarnock    | 61,573                                                   | -                          | 13,843                              | -                                                    | 6,949                  | -                              | 82,365                | 0.018239%                  |
| * La Crosse   | 10,857                                                   | -                          | -                                   | -                                                    | 2,354                  | -                              | 13,211                | 0.002926%                  |
| Lawrenceville | 46,091                                                   | -                          | -                                   | -                                                    | 9,877                  | -                              | 55,968                | 0.012394%                  |
| Lebanon       | 64,516                                                   | -                          | -                                   | -                                                    | 23,026                 | -                              | 87,542                | 0.019386%                  |
| Leesburg      | 2,003,520                                                | -                          | -                                   | -                                                    | 335,136                | -                              | 2,338,656             | 0.517887%                  |
| Louisa        | -                                                        | -                          | -                                   | -                                                    | 7,746                  | -                              | 7,746                 | 0.001715%                  |
| Lovettsville  | 7,058                                                    | -                          | -                                   | -                                                    | 7,375                  | -                              | 14,433                | 0.003196%                  |
| Luray         | 34,433                                                   | -                          | -                                   | -                                                    | 49,081                 | -                              | 83,514                | 0.018494%                  |
| Marion        | 69,088                                                   | -                          | -                                   | -                                                    | 71,760                 | -                              | 140,848               | 0.031190%                  |
| Mckenney      | 6,923                                                    | -                          | -                                   | -                                                    | 2,925                  | -                              | 9,848                 | 0.002181%                  |
| * Melfa       | -                                                        | -                          | -                                   | -                                                    | 4,435                  | -                              | 4,435                 | 0.000982%                  |
| Middleburg    | 41,178                                                   | -                          | -                                   | -                                                    | 7,814                  | -                              | 48,992                | 0.010849%                  |
| Middletown    | 7,842                                                    | -                          | -                                   | -                                                    | 7,657                  | -                              | 15,499                | 0.003432%                  |
| Mineral       | -                                                        | -                          | -                                   | -                                                    | 1,947                  | -                              | 1,947                 | 0.000431%                  |
| Monterey      | 7,212                                                    | -                          | -                                   | -                                                    | 232                    | -                              | 7,444                 | 0.001649%                  |
| Montross      | 12,855                                                   | -                          | -                                   | -                                                    | 2,214                  | -                              | 15,069                | 0.003337%                  |

SCHEDULE OF COMMUNICATION SERVICE TAXES AND FEES  
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 For the Period July 1, 2005 through June 30, 2006

| Locality       | Local Consumer<br>Utility Tax on<br>Telephone<br>Service | Local E-911<br>Service Tax | Gross Receipt<br>Tax (over<br>0.5%) | Local<br>Consumer<br>Utility Tax on<br>Cable Service | Cable<br>Franchise Fee | Video<br>Program<br>Excise Tax | Total Per<br>Locality | Distribution<br>Percentage |
|----------------|----------------------------------------------------------|----------------------------|-------------------------------------|------------------------------------------------------|------------------------|--------------------------------|-----------------------|----------------------------|
| Mount Jackson  | 18,866                                                   | -                          | -                                   | -                                                    | 5,371                  | -                              | 24,237                | 0.005367%                  |
| Narrows        | 28,297                                                   | -                          | -                                   | -                                                    | 19,748                 | -                              | 48,045                | 0.010639%                  |
| New Castle     | -                                                        | -                          | -                                   | -                                                    | 2,513                  | -                              | 2,513                 | 0.000556%                  |
| New Market     | 37,775                                                   | -                          | -                                   | -                                                    | 17,712                 | -                              | 55,487                | 0.012287%                  |
| Newsoms        | -                                                        | -                          | -                                   | -                                                    | 1,390                  | -                              | 1,390                 | 0.000308%                  |
| Occoquan       | 35,496                                                   | -                          | -                                   | -                                                    | 14,622                 | -                              | 50,118                | 0.011098%                  |
| Onancock       | 22,659                                                   | -                          | -                                   | 74,777                                               | 8,688                  | -                              | 106,124               | 0.023501%                  |
| Onley          | -                                                        | -                          | -                                   | -                                                    | 4,530                  | -                              | 4,530                 | 0.001003%                  |
| Orange         | 164,171                                                  | -                          | -                                   | -                                                    | 26,808                 | -                              | 190,979               | 0.042292%                  |
| Painter        | -                                                        | -                          | -                                   | -                                                    | 2,636                  | -                              | 2,636                 | 0.000584%                  |
| * Parksley     | 12,329                                                   | -                          | -                                   | -                                                    | 10,928                 | -                              | 23,257                | 0.005150%                  |
| Pearisburg     | -                                                        | -                          | -                                   | -                                                    | 26,666                 | -                              | 26,666                | 0.005905%                  |
| Pembroke       | -                                                        | -                          | -                                   | 8,433                                                | -                      | -                              | 8,433                 | 0.001867%                  |
| Pennington Gap | 39,608                                                   | -                          | -                                   | -                                                    | 11,287                 | -                              | 50,895                | 0.011271%                  |
| Phenix         | -                                                        | -                          | -                                   | -                                                    | 1,500                  | -                              | 1,500                 | 0.000332%                  |
| Pocahontas     | -                                                        | -                          | -                                   | -                                                    | 19,494                 | -                              | 19,494                | 0.004317%                  |
| Pound          | 21,944                                                   | -                          | -                                   | -                                                    | 13,537                 | -                              | 35,481                | 0.007857%                  |
| Pulaski        | 261,041                                                  | 154,388                    | -                                   | -                                                    | 75,233                 | -                              | 490,662               | 0.108655%                  |
| Purcellville   | 127,100                                                  | -                          | -                                   | -                                                    | 46,990                 | -                              | 174,090               | 0.038552%                  |
| * Quantico     | 30,649                                                   | -                          | -                                   | -                                                    | -                      | -                              | 30,649                | 0.006787%                  |
| Remington      | 20,436                                                   | -                          | -                                   | -                                                    | -                      | -                              | 20,436                | 0.004525%                  |
| Rich Creek     | -                                                        | -                          | -                                   | 8,466                                                | -                      | -                              | 8,466                 | 0.001875%                  |
| Ridgeway       | 10,299                                                   | -                          | -                                   | -                                                    | 10,573                 | -                              | 20,872                | 0.004622%                  |
| Rocky Mount    | 175,131                                                  | -                          | -                                   | 5,712                                                | 30,630                 | -                              | 211,473               | 0.046830%                  |
| Round Hill     | 7,557                                                    | -                          | -                                   | -                                                    | 7,545                  | -                              | 15,102                | 0.003344%                  |
| Rural Retreat  | 38,692                                                   | -                          | -                                   | -                                                    | 4,443                  | -                              | 43,135                | 0.009552%                  |
| Saint Charles  | 1,511                                                    | -                          | -                                   | -                                                    | -                      | -                              | 1,511                 | 0.000335%                  |
| * Saint Paul   | 21,261                                                   | -                          | -                                   | -                                                    | 4,799                  | -                              | 26,060                | 0.005771%                  |
| Saltville      | 22,938                                                   | -                          | -                                   | -                                                    | 29,100                 | -                              | 52,038                | 0.011524%                  |
| Scottsville    | 17,976                                                   | -                          | -                                   | -                                                    | 1,147                  | -                              | 19,123                | 0.004235%                  |
| Shenandoah     | 13,942                                                   | -                          | -                                   | -                                                    | 16,171                 | -                              | 30,112                | 0.006668%                  |
| Smithfield     | 196,720                                                  | -                          | -                                   | -                                                    | 59,164                 | -                              | 255,884               | 0.056665%                  |
| South Boston   | 645,331                                                  | 142,074                    | -                                   | 57,933                                               | -                      | -                              | 845,338               | 0.187197%                  |
| South Hill     | 167,305                                                  | -                          | -                                   | -                                                    | 24,485                 | -                              | 191,790               | 0.042471%                  |
| Stanardsville  | -                                                        | -                          | -                                   | -                                                    | 4,058                  | -                              | 4,058                 | 0.000899%                  |
| Stanley        | 5,952                                                    | -                          | -                                   | -                                                    | 12,018                 | -                              | 17,970                | 0.003979%                  |
| Stephens City  | 12,273                                                   | -                          | -                                   | -                                                    | 17,261                 | -                              | 29,534                | 0.006540%                  |
| Strasburg      | 59,688                                                   | -                          | -                                   | -                                                    | 30,372                 | -                              | 90,060                | 0.019943%                  |
| Stuart         | -                                                        | -                          | -                                   | -                                                    | 3,428                  | -                              | 3,428                 | 0.000759%                  |
| Tappahannock   | 53,293                                                   | -                          | -                                   | -                                                    | 15,214                 | -                              | 68,507                | 0.015171%                  |
| Tazewell       | -                                                        | -                          | -                                   | -                                                    | 29,775                 | -                              | 29,775                | 0.006594%                  |
| Timberville    | 24,266                                                   | -                          | -                                   | -                                                    | 11,144                 | -                              | 35,410                | 0.007841%                  |
| Troutville     | -                                                        | -                          | -                                   | -                                                    | 2,405                  | -                              | 2,405                 | 0.000533%                  |
| Urbanna        | -                                                        | -                          | -                                   | -                                                    | 3,919                  | -                              | 3,919                 | 0.000868%                  |
| Victoria       | 51,432                                                   | -                          | -                                   | -                                                    | 3,998                  | -                              | 55,430                | 0.012275%                  |
| Vienna         | 1,002,850                                                | -                          | -                                   | -                                                    | 151,237                | -                              | 1,154,087             | 0.255569%                  |
| Vinton         | 207,808                                                  | 70,489                     | -                                   | -                                                    | 89,115                 | -                              | 367,412               | 0.081362%                  |
| Wachapreague   | -                                                        | -                          | -                                   | -                                                    | 2,743                  | -                              | 2,743                 | 0.000607%                  |

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| Locality        | Local Consumer<br>Utility Tax on<br>Telephone<br>Service | Local E-911<br>Service Tax | Gross Receipt<br>Tax (over<br>0.5%) | Local<br>Consumer<br>Utility Tax on<br>Cable Service | Cable<br>Franchise Fee | Video<br>Program<br>Excise Tax | Total Per<br>Locality | Distribution<br>Percentage |
|-----------------|----------------------------------------------------------|----------------------------|-------------------------------------|------------------------------------------------------|------------------------|--------------------------------|-----------------------|----------------------------|
| Wakefield       | 11,735                                                   | -                          | -                                   | -                                                    | 7,451                  | -                              | 19,186                | 0.004249%                  |
| Warrenton       | 501,576                                                  | -                          | -                                   | -                                                    | 80,740                 | -                              | 582,316               | 0.128952%                  |
| Warsaw          | 45,776                                                   | -                          | -                                   | -                                                    | 5,140                  | -                              | 50,916                | 0.011275%                  |
| Washington      | -                                                        | -                          | -                                   | -                                                    | 3,968                  | -                              | 3,968                 | 0.000879%                  |
| Waverly         | 20,402                                                   | -                          | -                                   | -                                                    | 14,131                 | -                              | 34,533                | 0.007647%                  |
| Weber City      | 19,113                                                   | -                          | -                                   | -                                                    | 5,452                  | -                              | 24,565                | 0.005440%                  |
| West Point      | 52,867                                                   | 27,755                     | -                                   | -                                                    | 12,866                 | -                              | 93,488                | 0.020703%                  |
| White Stone     | -                                                        | -                          | -                                   | -                                                    | 3,572                  | -                              | 3,572                 | 0.000791%                  |
| Windsor         | 61,699                                                   | -                          | -                                   | -                                                    | 10,460                 | -                              | 72,159                | 0.015979%                  |
| Wise            | 77,835                                                   | -                          | -                                   | -                                                    | 38,644                 | -                              | 116,479               | 0.025794%                  |
| Woodstock       | 58,882                                                   | -                          | -                                   | -                                                    | 42,756                 | -                              | 101,638               | 0.022507%                  |
| Wytheville      | 270,247                                                  | 132,155                    | -                                   | -                                                    | 59,098                 | -                              | 461,500               | 0.102198%                  |
| Total for towns | 12,626,954                                               | 1,315,306                  | 13,843                              | 317,746                                              | 3,635,477              | -                              | 17,909,326            |                            |
| Total           | \$ 267,449,013                                           | \$ 107,482,329             | \$ 5,562,335                        | \$ 11,438,079                                        | \$ 59,639,424          | \$ 5,035                       | \$ 451,576,215        | 100%                       |

\* Locality submitted certified data after deadline.

\*\* The Botetourt County local consumer utility tax on telephone service includes an adjustment of \$11,338. The County received a settlement from a service provider of taxes for the reporting period that were received after the deadline.

The County of Bath and the Towns of Capron, Dendron, and The Plains reported they did not collect the applicable communication service taxes and fees. Additionally, the towns listed below did not submit any data.

|             |                |             |
|-------------|----------------|-------------|
| Belle Haven | Eastville      | Port Royal  |
| Bloxom      | Exmore         | Richlands   |
| Branchville | Glen Lyn       | Saxis       |
| Cheriton    | Hallwood       | Scottsburg  |
| Claremont   | Hillsboro      | Stony Creek |
| Clinchco    | Keller         | Surry       |
| Clinchport  | Madison        | Tangier     |
| Columbia    | Mount Crawford | Toms Brook  |
| Craigsville | Nassawadox     | Troutdale   |
| Duffield    | Nickelsville   | Virgilina   |
| Dungannon   | Pamplin        |             |

