

Calling Services for incarcerated people

Third Mandatory data Collection

instructions

**TABLE OF CONTENTS**

I. Data Collection Overview 3

II. General Instructions 3

A. Who Must Submit Data 4

B. What Must Be Submitted 4

C. Filing Deadline and Submission 5

III. Relevant Definitions 6

IV. Required Information 12

A. General Information 12

B. Overview Information 14

C. Company-Wide Information 15

1. Overall Financial Information 15

2. Service-Specific Financial Information 16

3. Other Company-Wide Information 21

D. Facility-Specific Information 28

1. Facility-Specific Financial Information 29

2. Other Facility-Specific Information 32

V. Certification Form 37

APPENDIX A

APPENDIX B

APPENDIX C

# I. Data Collection Overview

In the *2021 ICS Order*, the Federal Communications Commission (Commission) determined that a Third Mandatory Data Collection would enable it to adopt permanent interstate and international rate caps for inmate calling services (ICS) and to evaluate and, if warranted, revise the current ancillary service charge caps for those services.[[1]](#footnote-2) The Commission delegated authority to the Wireline Competition Bureau (Bureau) and the Office of Economics and Analytics (OEA) (collectively, WCB/OEA) to implement this Third Mandatory Data Collection, “including determining and describing the types of information required related to providers’ operations, costs, demand, and revenues.”[[2]](#footnote-3) The Commission also delegated authority to WCB/OEA “to require each provider to fully explain and justify each step of its costing process and, where [WCB/OEA] deem it appropriate, to specify the methodology the provider shall use in any or all of those steps.”[[3]](#footnote-4)

The Commission directed WCB/OEA to develop a template and instructions for the collection.[[4]](#footnote-5) The Commission also directed that WCB/OEA consider, in designing the data collection, various suggestions regarding data granularity, cost allocation, and specificity in definitions and instructions received from parties in response to the *2020 ICS Further Notice*, among other matters.[[5]](#footnote-6) Further, the Commission directed WCB/OEA to “incorporate lessons learned from the two prior [ICS] data collections to ensure that [the Commission] collect[s], to the extent possible, uniform cost, demand, and revenue data from each provider.”[[6]](#footnote-7)

These instructions and the accompanying template are designed to implement the Commission’s directives.[[7]](#footnote-8)

# II. General Instructions

Our instructions first identify the entities which we require to respond to this data collection. We then review the information we require them to provide and describe the procedure for submitting the requisite responses.

Throughout these instructions, the terms “you” and “your” refer to any entities directed to respond to these data requests which qualify as Inmate Calling Service Providers as we define them below.

You may contact the Commission staff at mandatorydatacollection@fcc.gov if you have questions regarding whether your company must file a data collection response or the requirements for such a response.

## A. Who Must Submit Data

All ICS Providers, as defined in our rules and as further described below, must submit complete, accurate, and truthful responses to this data collection.[[8]](#footnote-9) Each group of affiliated providers shall respond as a single entity, regardless of the number of separately incorporated companies or other entities within that group that provide ICS.[[9]](#footnote-10)

A Subcontractor is included as an entity acting as an ICS Provider if it partners with or serves an ICS Provider which holds a direct contractual relationship with a correctional authority, and also, for example, completes calls for ICS Customers, bills Customers for those calls, and retains the revenue from those calls. Subcontractors are therefore not exempted from the definition of an ICS Provider on the grounds that they lack a direct contractual relationship with a correctional authority. Alternatively, where a Subcontractor completes calls but the ICS Provider bills Customers for those calls and then pays the Subcontractor, that Subcontractor may also meet the definition of an ICS Provider. In contrast, an entity that provides billing and collection for calling services provided by a separate entity and remits those revenues may not, without more, meet the definition of an ICS Provider.

Providers (and all Subcontractors thereof who meet the definition herein) must complete all sections of this data collection unless otherwise indicated. Section II.C below provides instructions as to how certain data shall be reported.

## B. What Must Be Submitted

You must fully and completely respond to each request for information in this data collection by using the Word and Excel templates attached to these instructions.

Your full response shall consist of several parts:

1. A Word document containing responses that require a narrative explanation (see Appendix A to these instructions);
2. An Excel spreadsheet containing responses that indicate specific numbers, percentages, and or information (see Appendix B to these instructions);
3. An audited financial statement or report for each Year from 2019 through 2021; and
4. A signed certification of truthfulness, accuracy, and completeness (see Appendix C to these instructions).

The Word and Excel templates and any additional spreadsheets must be submitted in machine-readable and manipulatable formats. As indicated, you also must submit an audited financial statement or report for each Year from 2019 through 2021, or similar documentation, to the extent they have been produced in the ordinary course of business. Additionally, all responses must be accompanied by a certification by an officer of the Provider that, based on information and belief formed after reasonable inquiry, the statements and information contained in the submission are true, accurate, and complete. You must complete the certification form provided in Appendix C before submitting your response. Submissions made without a completed certification form will be rejected and returned for correction and resubmission.

We caution providers that they must proceed in good faith and with absolute candor in responding to this data collection.[[10]](#footnote-11) We also caution that any failure to timely file an accurate, complete, and truthful response to this data collection may subject the Provider to sanctions, including, but not limited to, monetary forfeitures. *See* 47 U.S.C. § 503(b). Willful false statements in responses to this data collection also are punishable by fine or imprisonment under 18 U.S.C. § 1001.

As a general matter, these Instructions direct you to enter your responses to requests for certain information or numbers at specific places in these appendices. Where these Instructions require you to provide the workpapers, formulas, calculations, or data underlying your responses, report and display the required information as clearly and succinctly as possible.

Narrative responses are to be provided in the Word template (Appendix A). Use that template to provide any additional information needed to ensure that your response is full and complete, and to identify and explain any caveats associated with your response. The Word template shall also include formulas, explanations, and appropriate references for calculations, where necessary, including any explanations needed to make your entries on the Excel template transparent and understandable.

Unless otherwise stated, use the Excel template (Appendix B) to provide your responses to the inquiries that follow. As a general matter, your entries on that template will be for specific numbers or percentages (e.g., a Facility’s Average Daily Population) or discrete information (e.g., a Facility’s geographical coordinates). The Excel template has formulas in certain cells that operate in accordance with these instructions and use data you enter in other cells to facilitate a complete reporting of the required data. Data that you are required to “report” include both the data that you enter in the cells and the data that are automatically generated by the Excel formulas. The Excel template uses “N/A” to identify cells in which no data are to be reported. Following the same format, you should add additional rows or columns to this template as necessary to complete your responses.

Where indicated, please provide your response for the specified Reporting Period. As a guideline, we use a three-year Reporting Period—from January 1, 2019, to December 31, 2021—for non-cost data. Other questions explicitly request information concerning a single calendar Year—January 1, 2021, to December 31, 2021. The instructions and templates make clear which period applies to each particular inquiry. Where a request does not indicate a reporting period, answer the question as the data exist at the time of your response.

You must submit a valid entry on the designated template in response to each request in this data collection. If a request does not apply to your company, enter “N/A” in the appropriate field, and use the Word document to fully explain the reasons for this response. If your responses are deemed incomplete or are not submitted in the required format, your filing may be rejected and returned to you for correction and resubmission.

## C. Filing Deadline and Submission

The Commission will submit this data collection, including all required forms, to the Office of Management and Budget (OMB) for its approval under the Paperwork Reduction Act of 1995, Public Law 104-13. Within seven days of our receiving that approval, we will issue a Public Notice announcing that approval and setting the deadline by which you must submit your response to this data collection, which will be 120 days after notice of our receipt of OMB’s approval.[[11]](#footnote-12)

You must submit public versions of your response by filing and certifying the completed templates and certification form electronically, using the Commission’s Electronic Comment Filing System (ECFS), by accessing the ECFS at <https://www.fcc.gov/ecfs/>.

You may file any information that you believe should be afforded confidential treatment pursuant to the guidance and limitations in the Protective Order in this proceeding and by adhering to the standard set forth in section 0.459(b) of the Commission’s rules.[[12]](#footnote-13) You may access the Protective Order through this link: <https://apps.fcc.gov/edocs_public/attachmatch/DA-13-2434A1.pdf>. Confidential versions of the reports must be submitted to the Secretary’s office using the original Word and Excel templates provided by the Commission and in a machine-readable and manipulatable format. You must also provide courtesy copies of the confidential filing to WCB/OEA via email at mandatorydatacollection@fcc.gov.

If your response is not completed properly, it may be rejected and/or returned to you. For further information and any questions on completing your response, please contact Erik Raven-Hansen, Wireline Competition Bureau, Pricing Policy Division, at 202-418-1532 or at Erik.Raven-Hansen@fcc.gov,or Richard Kwiatkowski, Office of Economics and Analytics, Economic Analysis Division at 202-418-1383 or at Richard.Kwiatkowski@fcc.gov.

# III. Relevant Definitions

Accounting Entity means the smallest group of separate Business Segments that collectively account for 100% of the Provider’s ICS-Related Operations and ICS-related investments, expenses, and revenues.

Admissions means the number of Incarcerated Persons booked into and housed in a Facility by formal legal documents and the authority of the courts or other official agency, including repeat offenders booked on new charges as well as persons sentenced to weekend programs who enter the Facility for the first time. It excludes Incarcerated Persons reentering the Facility after an escape, work release, medical appointment, treatment facility appointment, or bail and court appearance.

Affiliates means any two or more companies, partnerships, or other legal entities where (a) one entity directly or indirectly owns or controls the other or others, (b) a Third Party controls or has the power to control both or all, (c) the entities share common ownership or have interlocking directorates, or (d) the entities share employees, equipment, and/or facilities. For purposes of this definition, the term “own” means to own an equity interest (or the equivalent thereof) of more than 10%.

Affiliate Group means the Company and its ICS and non-ICS Affiliates.

Ancillary Service Charge means any charge Consumers may be assessed for, or in connection with, the interstate or international use of Inmate Calling Services that is not included in the per-minute charges assessed for such individual calls. Ancillary Service Charges that may be assessed are limited only to those listed in 47 CFR § 64.6000(a)(1)-(5) and consist of Automated Payment Fees, Live Agent Fees, Paper Bill/Statement Fees, Fees for Single-Call and Related Services, and Third-Party Financial Transaction Fees. All other Ancillary Service Charges are prohibited in connection with interstate and international Inmate Calling Services. For purposes of this definition, “interstate” includes any jurisdictionally mixed charge, as defined in 47 CFR § 64.6000(u).

Ancillary Services means Permissible Ancillary Services and Other Ancillary Services.

Annual Total Expenses means the sum of annual Operating Expenses and annual Capital Expenses.

Automated Payment Fees means credit card payment fees, debit card payment fees, and bill processing fees, including fees for payments made by interactive voice response (IVR), through the internet, or by use of an Incarcerated Person Kiosk.

Automated Payment Service means any service providing Customers of Inmate Calling Services with credit card payment, debit card payment, and bill processing services, including enabling payments by interactive voice response (IVR), web, or Incarcerated Person Kiosk.

Average Daily Population (ADP) means the sum of all Incarcerated Persons in a facility for each day of a Year, divided by the number of days in the Year, or best estimate of this number.

Billed Calls means the number of Inmate Calling Services calls supplied during a Year for which payment is demanded.

Billed Uses means the number of times Automated Payment Service, Live Agent Service, or Paper Bill/Statement Service is put into action during a Year and for which payment is demanded.

Billed Transactions means the number of discrete instances where a seller supplies Single-Call and Related Service or Third-Party Financial Transaction Service and a buyer agrees to pay a price for that service.

Billed Minutes means the number of Inmate Calling Services minutes supplied during a Year for which payment is demanded.

Billed Revenues means gross sales, without adjustment for uncollectable accounts or expenses related to producing these sales, derived from the number of units of a service supplied during a Year for which payment is demanded.

Business Segment means a component of a Company that generates its own revenues and creates its own products, product lines, or services and for which a financial report is routinely prepared for management, shareholder, or creditor review.

Capital Expenses means the sum of (a) the Return that debt, preferred stock, and equity investors require; (b) depreciation expense; (c) amortization expense; and (d) federal and state income tax expense attributable to the fraction of the Return attributable to equity holders.

Cash Working Capital means the average investor-supplied capital a firm needs to fund its day-to-day operations.

Company means the Accounting Entity unless otherwise indicated.

Consumer means the party paying a Provider of Inmate Calling Services.

Contractually Prescribed Site Commission means a Site Commission payment required pursuant to a contract negotiated between a Facility and a Provider.

Customer means the Incarcerated Person or the person who pays for ICS if that person is not the Incarcerated Person.

Discretionary Tax or Discretionary Fee means a fee that a Provider must remit to federal, state, or local governments and may, but is not required to, recover it from Customers, including but not limited to fees for the Universal Service Fund.

Facility means a Prison or Jail as those terms are defined elsewhere in this document.

Fees for Single-Call and Related Services means billing arrangements whereby an Incarcerated Person’s collect calls are billed through a Third Party on a per-call basis, where the called party does not have an account with the Provider of Inmate Calling Services or does not want to establish an account.

Fixed Site Commission means a Site Commission that is assessed or paid without regard to ICS usage or revenues. Fixed Site Commissions include, but are not limited to, minimum annual guarantee payments, other lump-sum payments, and payments in kind that Providers make pursuant to ICS contracts.

Gross Investment means the book value of an asset prior to subtracting accumulated depreciation or amortization.

Incarcerated Person means a person detained in a Prison or Jail, regardless of the duration of the detention.

Incarcerated Person Kiosk means a self-service transaction machine that a Provider of Inmate Calling Services owns or leases and makes available to Incarcerated Persons at a Facility to obtain ICS-Related Services, such as obtaining a calling card or depositing money in a prepaid account.

Incarcerated Person Telephone means a telephone instrument or other device capable of initiating telephone calls and set aside by a Facility for use by Incarcerated Persons.

Inmate Calling Services, Calling Services, and ICS mean a service that allows Incarcerated Persons to make calls to individuals outside the Facility where the Incarcerated Person is being held, regardless of the technology used to deliver the service.

ICS-Related Operations means the actions or tasks performed by the Provider or authorized personnel to deliver Inmate Calling Services and related Ancillary Services to Incarcerated Persons and those they call, including but not limited to billing, customer service, and other requirements as determined by contract or by law. It excludes all Site Commission payments, including In-Kind Site Commission payments.

ICS-Related Products and Services means any hardware, software, applications, devices, products, or services used by a Provider or under a Provider’s direction as part of its ICS-Related Operations. ICS-Related Products and Services also may support a Company’s non-ICS Products and Services.

In-Kind Site Commission means a Site Commission that does not take the form of a Monetary Site Commission.

Intrastate Communication means any communication that originates and terminates in the same state, territory, or possession of the United States (other than the Canal Zone), or the District of Columbia.

International Communication means a communication or transmission from any state, territory, or possession of the United States, or the District of Columbia to points outside the United States.

Interstate Communication means, pursuant to 47 U.S.C. § 153(28), communication or transmission (a) from any state, territory, or possession of the United States (other than the Canal Zone), or the District of Columbia, to any other state, territory, or possession of the United States (other than the Canal Zone), or the District of Columbia, (b) from or to the United States to or from the Canal Zone, insofar as such communication or transmission takes place within the United States, or (c) between points within the United States but through a foreign country. Interstate Communication shall not, for purposes of these instructions, include wire or radio communication between points in the same state, territory, or possession of the United States, or the District of Columbia, through any place outside thereof, if such communication is regulated by a state commission.

Jail means a facility of a local, state, or federal law enforcement agency that is used primarily to hold individuals who are: (a) awaiting adjudication of criminal charges; (b) post-conviction and committed to confinement for sentences of one year or less; or (c) post-conviction and awaiting transfer to another facility. The term also includes city, county or regional facilities that have contracted with a private company to manage day-to-day operations; privately owned and operated facilities primarily engaged in housing city, county or regional Incarcerated Persons; facilities used to detain individuals operated directly by the Federal Bureau of Prisons or U.S. Immigration and Customs Enforcement, or pursuant to a contract with those agencies; juvenile detention centers; and secure mental health facilities.

Legally Mandated Site Commission means a Site Commission payment required by state statutes or laws and regulations that are adopted pursuant to state administrative procedure statutes where there is notice and an opportunity for public comment such as by a state public utility commission or similar regulatory body with jurisdiction to establish Inmate Calling Services rates, terms, and conditions and that operate independently of the contracting process between Facilities and Providers.

Live Agent Fee means a fee associated with the optional use of a live operator to complete Inmate Calling Services Transactions.

Live Agent Service means providing Customers of Inmate Calling Services the optional use of a live operator to complete Inmate Calling Services Transactions.

Mandatory Tax or Mandatory Fee means a fee that a Provider is required to collect directly from Customers and remit to federal, state, or local governments.

Maximum Call Duration means the maximum limit, if any, that a Provider or Facility imposes on the length of ICS calls from a Facility.

Monetary Site Commission means a Site Commission that takes the form of a monetary payment.

Net Capital Stock means Gross Investment in assets, net of accumulated depreciation and amortization and accumulated deferred federal and state income taxes, plus an allowance for Cash Working Capital.

Net Investment means the book value of an asset after subtracting accumulated depreciation or amortization.

Operating Expenses means recurring expenses incurred to supply a service on a continuous basis, including but not limited to maintenance and repair of plant, equipment, and facilities; billing, collection, and customer care; general and administrative expense; other overhead expense; tax expense other than income tax expense; bad debt expense; and the Inmate Calling Service-specific expenses specified in this data request.

Other Ancillary Services means an ancillary service that is not a Permissible Ancillary Service.

Paper Bill/Statement Fees means fees associated with providing Customers of Inmate Calling Services an optional paper billing statement.

Paper Bill/Statement Service means providing Customers of Inmate Calling Services an optional paper billing statement.

Permissible Ancillary Services means Automated Payment Service, Live Agent Service, Paper Bill/Statement Service, Single-Call and Related Services, and Third-Party Financial Transaction Services, as defined in Part 64 of the Commission’s rules and these Instructions.

Prison means a facility operated by a territorial, state, or federal agency that is used primarily to confine individuals convicted of felonies and sentenced to terms in excess of one year. The term also includes public and private facilities that provide outsource housing to other agencies such as the State Departments of Correction and the Federal Bureau of Prisons; and facilities that would otherwise fall under the definition of Jail but in which the majority of Incarcerated Persons are post-conviction or are committed to confinement for sentences of longer than one year.

Provider, ICS Provider, and Provider of Inmate Calling Services mean any communications service provider that provides Inmate Calling Services, regardless of the technology used, as defined in 47 CFR § 64.6000(s). This definition includes all entities acting as Subcontractors as defined below, to the extent that their activities otherwise include the provision of Inmate Calling Services.

Releases means the number of Incarcerated Persons released after a period of confinement (e.g., sentence completion, bail or bond releases, other pretrial releases, transfers to other jurisdictions, and deaths). It includes Incarcerated Persons who have completed weekend programs and are leaving the facility for the last time. It excludes temporary discharges, such as discharges for work, medical or treatment appointments, court appearances, furloughs, and day reporting.

Reporting Period means the three-year period from January 1, 2019, to December 31, 2021, except where otherwise noted. As a guideline, this three-year Reporting Period generally applies to the collection of non-cost data such as revenues, site commission payments, and calling minutes. In contrast, we require the submission of cost data over a more narrow Reporting Period of January 1, 2021, to December 31, 2021, as set forth in these instructions.

Return means the product of a Company’s Net Capital Stock and its Weighted Average Cost of Capital.

Revenue-Sharing Agreement means any agreement, whether express, implied, written, or oral between a Provider or any Affiliate and a Third Party, such as a financial institution, or between a Provider and any of its Affiliates that, over the course of the agreement, directly or indirectly results in the payment of all or part of the revenue received from the provision of ICS or any Ancillary Service to the other party to the agreement.

Security Services means any security and surveillance system, product, or service that a Provider supplies to a Facility. Security Services include any service that allows Incarcerated Persons to make telephone calls as permitted by the Facility; helps the Facility ensure that Incarcerated Persons do not call persons they are not allowed to call; helps monitor and record on-going calls; or inspects and analyzes recorded calls. Security Services also include the operation of other security systems such as a voice biometrics system or a PIN system and the administration of subpoenas concerning telephone calls. The classification of a system, product, or service as a Security Service does not mean that it is part of a Provider’s ICS-Related Operations. Instead, the provision of that system, product, or service may be an in-kind Site Commission payment.

Single-Call and Related Services means billing arrangements whereby an Incarcerated Person’s collect calls are billed through a Third Party on a per-call basis, where the called party does not have an account with the Provider of Inmate Calling Services.

Site Commissions means any form of monetary payment, in kind payment, gift, exchange of services or goods, fee, technology allowance, or product that a Provider of Inmate Calling Services or Affiliate of a Provider of Inmate Calling Services may pay, give, donate, or otherwise provide to an entity that operates a correctional institution, an entity with which the Provider of Inmate Calling Services enters into an agreement to provide ICS, a governmental agency that oversees a Facility, the city, the county, or state where a Facility is located, or an agent of any such Facility.

Subcontractor means an entity that provides ICS to a Facility and has a contract or other arrangement with another Provider for provision of ICS to that Facility. A Subcontractor need not have a contractual relationship with the Facility.

Third Party means an entity that is not a Provider, an Affiliate of a Provider, or a Facility.

Third-Party Financial Transaction Fees means the exact fees, with no markup, that Providers of Inmate Calling Services are charged by Third Parties to transfer money or process financial transactions to facilitate a Customer’s ability to make account payments via a Third Party.

Third-Party Financial Transaction Services means the transfer of money or the processing of financial transactions to facilitate a Customer’s ability to make account payments via a Third Party.

Unbilled Calls means the number of Inmate Calling Services calls supplied during a Year for which payment is not demanded.

Unbilled Minutes, Unbilled Minutes of Use, and Unbilled MOU mean the number of Inmate Calling Services minutes supplied during a Year for which payment is not demanded.

Variable Site Commissions means Site Commissions that are assessed on a per-unit basis, such as a per-minute basis, percentage of ICS revenue, or number of ICS phones at a Facility.

Weekly Turnover Rate means the percentage calculated by subtracting the average number of weekly Releases during a Year from the average number of weekly Admissions during that Year and then dividing the resulting number by the Average Daily Population for that Year.

Weighted Average Cost of Capital means the sum of the cost of equity, the cost of preferred stock, and the cost of debt, each expressed as an annual percentage rate and weighted by its proportion in the capital structure.

Year means a calendar year, from January 1 through December 31 of any given year.

# IV. Required Information

This Part sets forth the information you must provide in your response to this data collection. In some cases, the data are to be reported on the attached Word template, while other questions require a brief narrative response on the Excel template. In general, this Part proceeds from the general (Company-level data) to the specific (Facility-level data).

This Part begins by asking you to provide general information about your Company, including information pertaining to your ICS-Related Operations. Next, we direct you to provide financial data and related information at the Company level. We then direct you to disaggregate that financial information into service-specific categories and provide detailed instructions regarding cost allocation in connection with this step. We also instruct you how to report data where a Provider has an agreement with another entity for the provision of ICS. Next, we require you to report Company-level Ancillary Services and Site Commission data, followed by data regarding transactions with Affiliates. Finally, following the instructions for reporting Company-level data, we direct you to report certain financial information at the facility level.

## A. General Information

This section directs you to provide general information and data about your Company and its Affiliates, among other matters.

1. **Company Name:** Enter the Company’s name.
2. **Accounting Entity:** Enter the name of each corporation, partnership, or other legal entity within the Accounting Entity.
3. **Contact Person:** Enter the name, title, email address, and phone number of the person whom the Commission may contact to inquire about the Company’s response to the collection.
4. **Holding Company Name:** Enter the name of Company’s ultimate parent, if any.
5. **Filing Date:** Enter the filing date using the following format: “MM/DD/YYYY” to indicate the month, day, and year.
6. **Headquarters Address:** Enter the physical address where the Company’s headquarters are located.
7. **Publicly Listed:** Identify whether the Company is a corporation or part of a corporation whose ownership is dispersed among the general public in many shares of stock which are freely traded on a stock exchange or in over-the-counter markets.
8. **ICS-Related Services:** List all ICS-Related Services, including any Ancillary Services, that the Company provided at or for Facilities, or to Incarcerated Persons or those they call, during the Reporting Period. List all such services even if the Company only provided them at some Facilities.
9. **Non-ICS Business Segments:**
	1. List all non-ICS Business Segments that the Company engaged in during the Reporting Period.
	2. Provide the Billed Revenues for each listed Business Segment during each Year of the Reporting Period.
	3. In the Word template, describe generally the operations of each listed non-ICS Business.
	4. List all non-ICS Business Segments the Company or an Affiliate provided at or for Facilities, or to Incarcerated Persons or those they call, during the Reporting Period. List all such Business Segments even if the Company or Affiliate provided them only at some Facilities.
	5. In the Word template, describe in detail all non-ICS Business Segments the Company or an Affiliate provided at or for Facilities, or to Incarcerated Persons or those they call, during the Reporting Period.
	6. In the Word template, describe in detail how, if at all, the Company’s ICS Business Segments and non-ICS Business Segments interact with each other.
10. **Assets:**
11. List each type of asset that the Company used in its ICS-Related Operations during the Reporting Period. Exclude any type of asset whose net investment is less than 5% of the Company’s total net investment.
12. Provide the net investment in each listed type of asset as of December 31, 2021.
13. List each ICS-Related Product or Service that each listed type of asset supported.
14. List each non-ICS-Related Product or Service, if any, that each listed type of asset supported.
15. **Non-ICS Affiliates:** List the names of all of the Company’s non-ICS Affiliates during the Reporting Period.
16. **Non-ICS Affiliates’ Annual Revenues:** Enter total Billed Revenues for each Year of the Reporting Period.
17. **Non-ICS Affiliates’ Business Segments:**
18. List all Business Segments in which non-ICS Affiliates engaged during the Reporting Period.
19. Identify each non-ICS Affiliate that participated in the supply of each Business Segment on your list.
20. **Non-ICS Affiliates’ Annual Revenues by Business Segments:** Enter total Billed Revenues for each Year of the Reporting Period by each non-ICS Affiliate for each Business Segment on your list.
21. **Affiliate Transactions:** List all types of assets and services that the Company obtained from a non-ICS Affiliate that were used in the provision of ICS-Related Services during the Reporting Period. For each type of asset and service that you list, identify for each Year if the Reporting Period:
22. Each non-ICS Affiliate that provided those assets or services;
23. The amounts the Company paid its non-ICS Affiliates for those assets and services; and
24. The non-ICS Affiliates’ Net Investment in those assets and the Annual Total Expenses incurred to provide those services.
25. **Accounting and Record Keeping Systems:** In the Word template, describe in detail the Accounting Entity’s accounting and record-keeping systems.
26. **Mandatory Data Collection Response:** In the Word template, provide an overview of how the Company used its accounting and record-keeping system to respond to this Mandatory Data Collection. As part of this overview, explain the process by which the Company used data from income statements, balance sheets, general ledger, subledger, journals, department, division, or other organization group accounts or subaccounts, and other records or sources of financial data to develop, compile, assign, attribute, allocate or report Company-wide, service-specific, and facility-specific revenues, investments, and expenses, as required by this Mandatory Data Collection. Identify the sources for all depreciation and amortization schedules or asset life projections used to determine the amount of depreciation and amortization expenses reported and how these expenses are derived using these schedules and projections or other methods in lieu of or in combination with these schedules and projections. Explain how Company-wide, service-specific, facility-specific, department, division, or other organization group data are used to determine how costs are incurred in order to assign, attribute, or allocate investments and expenses, as required by this Mandatory Data Collection, including, for example, data as to the number of calls or call minutes, ADP, headcounts, labor hours, or salaries; computer processing, electronic equipment or other inside or outside plant equipment, circuit, and electric power use or capacity; internal or external maintenance or computer-center help desk requests, tickets, orders or dispatch numbers; and purchase orders, transactions, or other measures of resource use and cost-causation.
27. **Representative Information:** In the Word template, address in detail whether the information collected though the data collection will be representative of the Company’s future ICS-Related Operation given the effects of the COVID-19 pandemic on those operations during the Reporting Period. Identify for the two-year period January 1, 2022, to December 31, 2023, any specific known and measurable changes to the Company’s ICS-related investments, expenses, revenues, and demand that are not reflected in the data collected through this data collection.
28. **Sources:** In the Word template, identify the source for any data or any document included in or relied upon in your response.

## B. Overview Information

This section provides an overview of your ICS-Related Operations by incorporating information from other sections of your Excel template. You should first enter the data required in those other portions into that template. Once you do that, the data required for this section will automatically be entered into this portion of the template. All of those data will be at the Accounting Entity level.

1. **Company Name**
2. **Facilities**
3. Number of Facilities
4. Number of Prisons
5. Number of Jails with ADP of 1,000 and above
6. Number of Jails with ADP below 1,000
7. Number of contracts
8. Number of Prison contracts
9. Number of Jail contracts
10. **Annual Total Expenses for the Year 2021 for:**
11. Inmate Calling Services
12. Automated Payment Service
13. Live Agent Service
14. Paper Bill/Statement Service
15. **Revenues during each Year of the Reporting Period for:**
16. Inmate Calling Services
17. Permissible Ancillary Services
18. Other Ancillary Services
19. Non-ICS Products and Services
20. **Site Commissions paid during each Year of the Reporting Period:**
21. Total Site Commissions
	* 1. Total Monetary Site Commissions
		2. Total In-Kind Site Commissions
22. Legally Mandated Site Commissions
23. Total Contractually Prescribed Site Commissions

## C. Company-Wide Information

This section seeks general financial data and other information about the Company and directs you to determine the Annual Total Expenses the Company incurs to provide Inmate Calling Services, Automated Payment Service, Live Agent Service, and Paper Bill/Statement Service during the Reporting Period.

### 1. Overall Financial Information

This subsection directs you to provide financial data and other information in the aggregate for the entire Company (i.e., Accounting Entity). All financial data must comply with generally accepted accounting principles (GAAP).[[13]](#footnote-14) The carrying value of all assets, both tangible and intangible, shall reflect the results of the most recent impairment testing, and any adjustments required to account for any impairment loss shall be separately identified. In the Word template, explain in detail the process the Company used to comply with this requirement and provide any additional information needed to make that process fully transparent and understandable. Alternatively, explain in detail in the Word template why an impairment test is not now necessary, when impairment testing normally occurs under Company policy, and identify with specificity any accounting adjustments that were made at the time of the most recent impairment testing.

1. **Annual Revenues:** Enter the total Billed Revenues for the Accounting Entity for Inmate Calling Services for the Year 2021.
2. **Investment and Expense Data:** Provide the following investment and expense data in the aggregate for the Accounting Entity for the Reporting Period:
3. Capital Assets: Report year-end amounts for the Year 2021 for each of the items specified below. Report amounts for items (i), (ii) or (iii), and (iv) separately for each of the following types of assets: (aa) tangible assets; (bb) capitalized research and development; (cc) purchased software; (dd) internally developed software; (ee) trademarks; (ff) other identifiable intangible assets; and (gg) goodwill. Report a single amount for each of items (v) and (vi).
4. Gross investment;
5. Accumulated depreciation;
6. Accumulated amortization;
7. Net investment;
8. Accumulated deferred federal income taxes; and
9. Accumulated deferred state income taxes.
10. **Capital Expenses:** Report the annual amount for the Year 2021 for each of the items specified below. Report amounts for items (i) or (ii) separately for each of the following types of assets: (aa) tangible assets; (bb) capitalized research and development; (cc) purchased software; (dd) internally developed software; (ee) trademarks; (ff) other identifiable intangible assets; and (gg) goodwill. Report a single amount for each of items (iii) and (iv).
11. Depreciation;
12. Amortization;
13. Interest; and
14. Other income tax-related adjustments.
15. **Operating Expenses:** Report the annual amount for the Year 2021 for each of the items specified below. Each expense must be reported for a particular category; for example, do not report expense incurred for termination of International Communication as an expense incurred for Interstate and Intrastate Communication. Exclude any charges for asset impairment loss.
16. Maintenance, repair, and engineering of site plant, equipment, and facilities;
17. Origination, switching, and transporting of Interstate, International and Intrastate Communication and termination of Interstate and Intrastate Communication;
18. Termination of International Communication;
19. Field service;
20. Network operations;
21. Call center;
22. Data center;
23. Security Services relating to the Company’s ICS-Related Operations, non-ICS Operations, or both;
24. Payment of Site Commissions;
25. Billing, collection, client management, and customer care;
26. Sales and marketing;
27. General and administrative;
28. Other overhead;
29. Taxes other than income taxes;
30. Transactions related to mergers and acquisitions; and
31. Bad debt.
32. **Income Tax Rates:** Report separately each state income tax rate applicable to the Company. Report total Billed ICS Revenues separately for each state. The Excel template uses these reported data to calculate an ICS-Related Operations revenue-weighted average of the individual state income tax rates (i.e., the sum of the products of each state tax rate multiplied by the percentage of the Company’s total Billed ICS Revenues derived from ICS supplied at Facilities located in each corresponding state). The result of this calculation is used to calculate state income tax expense reported separately for specific services as instructed below.

### 2. Service-Specific Financial Information

The preceding subsection instructs you to provide financial information at the Company level. We now require you to determine the Annual Total Expenses the Company incurs to provide Inmate Calling Services, Automated Payment Service, Live Agent Service, and Paper Bill/Statement Service during the Year 2021. This process involves several steps.

First, we instruct you to assign, attribute, or allocate the reported Company-wide investments and expenses (without separation between federal and state jurisdictions) among Inmate Calling Services, Automated Payment Service, Live Agent Service, Paper Bill/Statement Service, Other Ancillary Services, and non-ICS Services in accordance with the cost allocation instructions set forth below. We also instruct you to calculate federal and state income taxes for Inmate Calling Services, Automated Payment Service, Live Agent Service, and Paper Bill/Statement Service. We do not require the reporting of company-wide federal and state income tax expenses or the reporting of these expenses for Other Ancillary Services or non-ICS Services. We also do not require the reporting of company-wide amounts for Cash Working Capital, Net Capital Stock, or Return or the reporting of these items for Other Ancillary Services or non-ICS Services.

We next instruct you to provide the results of your cost assignments, attributions, and allocations separately for Inmate Calling Services, Automated Payment Service, Live Agent Service, and Paper Bill/Statement Service, Other Ancillary Services, and non-ICS Services, which shall include amounts for investments, capital expenses, and operating expenses. We also instruct you to report your federal and state income tax calculations for Inmate Calling Services, Automated Payment Service, Live Agent Service, and Paper Bill/Statement Service.

We then require you to make two elections. We first instruct you to elect whether to use the default Weighted Average Cost of Capital or an alternative Weighted Average Cost of Capital. We then instruct you to elect whether to include an allowance for Cash Working Capital. If you elect an alternative Weighted Average Cost of Capital or to include an allowance for Cash Working Capital, we require you to report the components of those elections.

We instruct you to provide the Company’s Annual Total Expenses (without separation between federal and state jurisdictions) of providing Inmate Calling Services, Automated Payment Service, Live Agent Service, and Paper Bill/Statement Service and to make certain elections relating to adjustments to Annual Total Expenses. Finally, we also instruct you to elect whether to adjust the Company’s Annual Total Expenses and thus to report Annual Total Expenses for the federal jurisdiction alone (covering both Interstate and International Communications), either to recognize any cost differentials between interstate/international inmate calling services and intrastate inmate calling services that should be reflected in an interstate rate cap or for any other reason.

#### a. Cost Allocation Instructions

You must assign or allocate Company-wide investments and expenses (without separation between federal and state jurisdictions) among Inmate Calling Services, Automated Payment Service, Live Agent Service, Paper Bill/Statement Service, Other Ancillary Services, and non-ICS Services using the hierarchy of methods specified below. For purposes of these cost allocation instructions, Inmate Calling Services, Automated Payment Service, Live Agent Service, Paper Bill/Statement Service, Other Ancillary Services, and non-ICS Services are each a separate “service.” Also, any costs the Company incurs in providing Single-Call and Related Services or Third-Party Financial Transaction Services shall be included in its Inmate Calling Services costs.

1. First, to the extent possible, directly assign investments used exclusively to provide a particular service to that service; likewise, to the extent possible, directly assign expenses incurred exclusively to provide a particular service to that service. Calculate federal and state income taxes separately for Inmate Calling Services, Automated Payment Service, Live Agent Service, and Paper Bill/Statement Service as specified in items 7 and 8 below.
2. Second, group shared investments and expenses into shared investment and expense categories based on business function, activity, or task. Group common investments and expenses into common investment and expense categories based on business function, activity, or task.
3. Any investments and expenses that are not directly assignable to a specific service are shared or common investments and expenses.
4. Shared investments are for assets used exclusively to supply a specific subset of services that are not assignable or attributable to a particular service. Shared expenses are expenses incurred solely to supply a specific subset of services that are not assignable or attributable to a specific service.
5. Common investments are for assets not assignable or attributable to a specific service or subset of services. Common expenses are expenses that are not assignable or attributable to a specific service or subset of services.
6. Third, to the extent possible, directly attribute categories of shared investments and expenses, and categories of common investments and expenses, to particular services based on direct analysis of factors that cause a particular business function, activity, or task and thus investments or expenses to increase or decrease.
7. Fourth, where neither direct assignment nor direct attribution is possible, allocate categories of shared investments and expenses, and categories of common investments and expenses, to particular services based on an indirect, cost-causative link to another investment and expense or another investment or expense category (or group of categories) for which direct assignment or attribution is possible.
8. Fifth, where none of the methods described above is possible, allocate categories of shared investments and expenses to the particular services that share the investments and expenses in proportion to each service’s share of the total of all investments or expenses already directly assigned or attributed to these particular services. Allocate categories of common investments and expenses to particular services in proportion to each service's share of the total of all investments or expenses already directly assigned or attributed to all services.
9. The sums of the investment and expense amounts assigned to, attributed to, or allocated among Inmate Calling Service, Automated Payment Service, Live Agent Service, Paper Bill/Statement Service, Other Ancillary Services, and non-ICS Services shall equal the total investment and expense amounts respectively reported for the Company above (excluding federal and state income taxes, Cash Working Capital and Net Capital Stock, which are only reported for Inmate Calling Service, Automated Payment Service, Live Agent Service, Paper Bill/Statement Service).
10. **Federal income taxes:** First, subtract reported interest expense (and any amount reported for other income tax-related adjustments) from Return to determine federal taxable income. Second, divide the federal income tax rate by 1 minus the federal income tax rate to determine a federal income tax gross-up factor. Third, multiply the federal income tax gross-up factor by federal taxable income to determine the amount of federal income tax to report.
11. **State income taxes:** First, add the portion of federal income tax not deductible for state income tax purposes to federal taxable income to determine state taxable income. Second, divide the weighted average of the individual state income tax rates by 1 minus the weighted average of the individual state income tax rates to determine a state income tax gross-up factor. Third, multiply the state income tax gross-up factor by state taxable income to determine the amount of state income tax to report.
12. Fully document, explain, and justify all cost assignments, attributions, and allocations using the Word the template and submit additional workpapers developed using Excel spreadsheets.

#### b. Cost Allocation Results

Report the results of your cost assignments, attributions, and allocations separately for Inmate Calling Services, Automated Payment Service, Live Agent Service, Paper Bill/Statement Service, Other Ancillary Services, and non-ICS Services on the Excel template, as specified below. Report your federal and state income tax calculations separately for Inmate Calling Services, Automated Payment Service, Live Agent Service, and Paper Bill/Statement Service on the Excel template, as specified below.

1. **Capital Assets:** Report the year-end amount for the Year 2021 for each of the items specified below. Report amounts for items (a), (b) or (c), and (d) separately for each of the following types of assets: (i) tangible assets; (ii) capitalized research and development; (iii) purchased software; (iv) internally developed software; (v) trademarks; (vi) other identifiable intangible assets; and (vi) goodwill. Report a single amount for each of items (e) through (h).
	1. Gross investment;
	2. Accumulated depreciation;
	3. Accumulated amortization;
	4. Net investment;
	5. Accumulated deferred federal income taxes;
	6. Accumulated deferred state income taxes;
	7. Cash Working Capital (see d.(1) and (2) below); and
	8. Net Capital Stock.
2. **Capital Expenses and Related Tax Information:** Report the annual amount or a percentage for the Year 2021 for each of the items specified below. Report amounts for items (a) and (b) separately for each of the following types of assets: (i) tangible assets; (ii) capitalized research and development; (iii) purchased software; (iv) internally developed software; (v) trademarks; (vi) other identifiable intangible assets; and (vii) goodwill. Report a single amount for each of items (c) through (o).
3. Depreciation;
4. Amortization;
5. Weighted Average Cost of Capital (see c.(1) and (2) below);
6. Return;
7. Interest;
8. Other income tax-related adjustments;
9. Federal taxable income;
10. Federal income tax rate;
11. Federal income tax gross-up factor;
12. Federal income tax;
13. Federal income tax not deductible for state income tax purposes;
14. State taxable income;
15. State income tax rate;
16. State income tax gross-up factor; and
17. State income tax.
18. **Operating Expenses:** Report the annual amount for the Year 2021 for each of the items specified below. Exclude any charges for asset impairment loss.
	1. Maintenance, repair, and engineering of site plant, equipment, and facilities;
	2. Origination, switching, and transporting of Interstate, International and Intrastate Communication and termination of Interstate and Intrastate Communication;
	3. Termination of International Communication;
	4. Field service;
	5. Network operations;
	6. Call center;
	7. Data center;
	8. Security;
	9. Billing, collection, client management, and customer care;
	10. Sales and marketing;
	11. General and administrative;
	12. Other overhead;
	13. Taxes other than income taxes;
	14. Transactions related to mergers and acquisitions; and
	15. Bad debt.

#### c. Weighted Average Cost of Capital

1. Elect, by checking the appropriate box on the Excel template, whether to use the default Weighted Average Cost of Capital of 9.75% (which is the Commission’s currently authorized rate of return for incumbent local exchange carriers regulated on a rate-of-return basis) or an alternative Weighted Average Cost of Capital reflecting the Company’s own and a demonstrably comparable-group of firms’ financial data, economic circumstances, use of widely accepted methods to estimate debt and equity costs and capital structure, and the collective risks of providing ICS, Automated Payment Service, Live Agent Service, and Paper Bill/Statement Service.
2. If you elect to use an alternative Weighted Average Cost of Capital, report on the Excel template the components of the Weighted Average Cost of Capital and the Weighted Average Cost of Capital, as specified below. In the Word template, fully document, explain, and justify each claimed component.
3. Cost of debt;
4. Cost of preferred stock;
5. Cost of equity;
6. Total debt outstanding in dollars and as a percent of total capital outstanding (the sum of debt, preferred stock, and equity outstanding);
7. Total preferred stock outstanding and as a percent of total capital outstanding;
8. Total equity outstanding and as a percent of total capital outstanding; and
9. Weighted Average Cost of Capital.

#### d. Cash Working Capital

1. Elect, by checking the appropriate box on the Excel template, whether to include an allowance for Cash Working Capital in the Company’s Net Capital Stock.
2. If you elect to include an allowance for Cash Working Capital in the Company’s Net Capital Stock, report that allowance on the Excel template separately for: (a) Inmate Calling Services; (b) Automated Payment Service; (c) Live Agent Service; and (d) Paper Bill/Statement Service. Submit a lead-lag study or the equivalent that estimates the average number of days between the payment of expenses and the receipt of revenues and average daily cash expenses as support for each claimed allowance. Fully document, explain, and justify each claimed allowance in the Word template.

#### e. Annual Total Expenses

1. Report Company-wide Annual Total Expenses separately for: (a) Inmate Calling Services; (b) Automated Payment Service; (c) Live Agent Service; and (d) Paper Bill/Statement Service.

Exclude reported interest expense from Annual Total Expenses. The allowance for interest expense is included in the Return component of the Annual Total Expenses calculation. Exclude expense reported for termination of International Communication from Annual Total Expenses.

#### f. Optional Allocations and Adjustments

1. In the Word template, state whether the Company elects to further separate its investments, expenses, Net Capital Stock, and Annual Total Expenses between interstate/international and intrastate Inmate Calling Services, Automated Payment Service, Live Agent Service, and Paper Bill/Statement Service to reflect any measurable differences between the cost incurred to provide interstate/international and intrastate services. If you elect to separate the Company’s investments, expenses, Net Capital Stock, and Annual Total Expenses between interstate/international and intrastate Inmate Calling Services, Automated Payment Service, Live Agent Service, and Paper Bill/Statement Service, you must: (a) fully document, explain, and justify this separation in the Word template; and (b) submit additional Excel spreadsheets, similar in design and level of data disaggregation to those in the Excel template, showing in detail each aspect of the Company’s separations process. These showings in the Word template and Excel spreadsheets must fully document and justify each aspect of the process by which the separated interstate/international Inmate Calling Services investment and expenses are further assigned, attributed, or allocated to or among each of the Company’s Facilities, and how the Net Capital Stock and Annual Total Expenses for each of these Facilities are developed. Electing this cost allocation option does not relieve the Company of its obligation to report its unseparated investments, expenses, Net Capital Stock, and Annual Total Expenses in the Excel template and in accordance with the instructions for reporting unseparated data.
2. In the Word template, state whether the Company elects to further adjust its investments, expenses, Net Capital Stock, and Annual Total Expenses developed in accordance with the instructions set out in this document, for any other reason. If you elect to make such an adjustment, you must: (a) fully document, explain, and justify it in the Word template; and (b) submit additional Excel spreadsheets, similar in design and level of data disaggregation to those in the Excel template, showing in detail each aspect of the Company’s adjustments, including all changes to the Company’s data, cost allocation procedures, and results. If the Company also elects to further separate its investments, expenses, Net Capital Stock, and Annual Total Expenses as specified in Part IV.C.2.f.(1), above, you also must separately justify and document the impact of any further adjustments in response to this Inquiry upon your results under Part IV.C.2.f.(1). Electing this additional adjustment option does not relieve the Company of its obligation to report its unseparated and unadjusted investments, expenses, Net Capital Stock, and Annual Total Expenses on the Excel template and in accordance with the instructions for reporting unseparated and unadjusted data.

### 3. Other Company-Wide Information

This subsection directs you to report company-wide data on Site Commissions, Ancillary Services, and Affiliate Transactions. It also provides instructions on reporting data and other information where a Provider subcontracts with another entity for the provision of ICS.

#### a. Site Commissions

1. **Total Site Commissions:** Enter the total amount of all Site Commissions paid by the Company during each Year of the Reporting Period, including Fixed and Variable Site Commissions and without regard to whether the Site Commission was Legally Mandated, Contractually Prescribed, Monetary, or In-Kind.
2. Enter the percentage of your total Site Commissions paid by the Company during each Year of the Reporting Period that is attributable to the Company’s ICS-Related Operations.
3. **Total Fixed Site Commissions:** Enter the total amount of all Fixed Site Commissions paid by the Company during each Year of the Reporting Period.
4. **Total Variable Site Commissions:** Enter the total amount of all Variable Site Commissions paid by the Company during each Year of the Reporting Period.
5. **Total Legally Mandated Site Commissions:** Enter the total amount of Legally Mandated Site Commissions paid by the Company during each Year of the Reporting Period.
6. **Total Contractually Prescribed Site Commissions:** Enter the total amount of Contractually Prescribed Site Commission Payments paid by the Company during each Year of the Reporting Period.
7. **Total Monetary Site Commissions:** Enter the total amount of Monetary Site Commissions paid by the Company during each Year of the Reporting Period.
8. **Total In-Kind Site Commissions:** Enter the total amount of In-Kind Site Commissions paid by the Company during each Year of the Reporting Period.

* + 1. In the Word template, describe these in-kind payments in detail. Specifically describe each Security Service that you classify as an in-kind Site Commission payment. Also specifically describe any other payment, gift, exchange of services or goods, fee, technology allowance, or product that you classify as an in-kind Site Commission payment.
		2. In the Word template, specifically describe each Security Service that you do not classify as an in-kind Site Commission payment. Also specifically describe any other payment, gift, exchange of services or goods, fee, technology allowance, or product that you do not classify as an in-kind Site Commission payment.

#### b. Ancillary Services

This subsection directs you to provide certain Company-level information on your Ancillary Services expenses and revenues, and Revenue-Sharing Agreements in connection with your Ancillary Services. First, this subsection directs you to report expenses you incurred in providing Ancillary Services and includes inquiries requiring you to report subsets of those expenses and/or provide narratives in the Word template. Second, this subsection directs you to report revenues earned from providing Ancillary Services and similarly includes questions requiring you to report subsets of those revenues and/or provide narrative responses. Third, this subsection directs you to identify and provide information regarding Revenue-Sharing Agreements relating to your Ancillary Services in the Word template.

1. **Ancillary Services:** Enter “Yes” if you charged Customers Automated Payment Service Fees, Live Agent Service Fees, Paper Bill/Statement Service Fees, Fees for Single-Call and Related Services, Third-Party Financial Transaction Services Fees during the Reporting Period. Otherwise, enter “No.”
	1. In the next cell, enter “Yes” if you charged Customers more than one Permissible Ancillary Service Charge fee in connection with the same interstate, international, or mixed-jurisdictional transaction during the Reporting Period.
2. If you answered “Yes,” describe in detail the circumstances relating to those charges in the Word template. Your description shall include, in addition to all other relevant information, a list of the specific transactions for which you charged multiple fees, the fee charged in each transaction, the functions that were covered by each fee, and the total amounts that Customers paid for each fee.
3. **Ancillary Services Expenses:** Enter your Annual Total Expenses in providing Automated Payment Service, Paper Bill/Statement Service, and Live Agent Service for the Year 2021.
	1. **Automated Payment Services:** Enter the Annual Total Expenses incurred in providing Automated Payment Service for the Year 2021.
4. In the next cell, identify each Affiliate, if any, that the Company used in providing its Automated Payment Service.
5. In the next cell, enter “Yes” if the Company used a Third Party in providing its Automated Payment Service. Otherwise Enter “No.”

(aa) If you entered “Yes,” identify each such Third Party in the next cell.

(bb) Enter the amount the Company paid to each listed Third Party for providing Automated Payment Service for the Year 2021.

1. In the Word template, describe credit card processing services offered in connection with your Automated Payment Service for the Year 2021. Identify whether the credit card processing was performed by the Company, an Affiliate, or a Third Party. If provided by an Affiliate or Third Party, identify the Affiliate or Third Party.
	1. **Live Agent Services:** Enter the Annual Total Expenses applicable to your Live Agent Service for the Year 2021.
		1. In the next cell, identify each Affiliate, if any, that the Company used in providing its Live Agent Service.
		2. In the next cell, enter “Yes” if the Company used a Third Party in providing its Live Agent Service. Otherwise enter “No.”

(aa) If you entered “Yes,” identify each such Third Party in the next cell.

(bb) In the next cell, enter the amount the Company paid each listed Third Party for the Year 2021 to provide Live Agent Service.

* 1. **Paper Bill/Statement Services:** Enter the Annual Total Expenses applicable to your Paper Bill/Statement Service for the Year 2021.
		1. In the next cell, identify each Affiliate that the Company used in providing its Paper Bill/Statement Service.
		2. In the next cell, enter “Yes” if the Company used a Third Party in providing its Paper Bill/Statement Service. Otherwise, enter “No.”

(aa) If you entered “Yes,” identify each such Third Party in the next cell.

(bb) In the next cell, enter the amount the Company paid each listed Third Party for the Year 2021 to provide.

* 1. **Single-Call and Related Services:**
		1. List each entity that charged the Company for billing services for Single-Call and Related Services during the Year 2021. Indicate whether each listed entity is a Third Party.
		2. Enter the amount the Company paid each Third Party for billing services in connection with Single-Call and Related Services for the Year 2021.
		3. Enter the amount the Company paid a Third Party for billing services in connection with Single-Call and Related Services that the Company then passed through to Customers.
		4. Enter the amount the Company paid to an entity other than a Third Party for billing services in connection with Single-Call and Related Services for the Year 2021.

* + 1. Enter the amount the Company paid to an entity other than a Third Party for billing services in connection with Single-Call and Related Services for the Year 2021 that the Company then passed through to Customers.
		2. In the Word template, state whether any entity other than the Company charged Customers Single-Call and Related Services Fees in connection with the Company’s ICS-Related Operations during the Year 2021. If so, list each such entity, indicate whether each listed entity is a Third Party, and provide the amount of such fees each listed entity charged Customers during the Year 2021.
	1. **Third-Party Financial Transaction Services:**
		1. **Credit Card Processing for Third-Party Financial Transaction Services:** In the Word template, describe credit card processing services performed in connection with Third-Party Financial Transaction Services during the Year 2021. Identify whether the credit card processing was performed by the Company, an Affiliate, or a Third Party. If provided by an Affiliate or Third Party, identify the Affiliate or Third Party.
		2. List each entity that charged the Company for providing Third-Party Financial Transaction Services during the Reporting Period in connection with the Company’s ICS-Related Operations. Indicate whether each listed entity is a Third Party.
		3. Enter the amount the Company paid to a Third Party for Third-Party Financial Transaction Services during the Year 2021.
		4. Enter the amount the Company paid to a Third Party for Third-Party Financial Transaction Services that the Company passed through to Customers during the Year 2021.
		5. Enter the amount the Company paid to an entity other than a Third Party for Third-Party Financial Transaction Services during the Year 2021.
		6. Enter the amount the Company paid to an entity other than a Third Party for Third-Party Financial Transaction Services that the Company passed through to Customers during the Year 2021.
		7. In the Word template, state whether any entity other than the Company charged Customers for Third-Party Financial Transaction Services in connection with the Company’s ICS-Related Operations during the Year 2021. If so, list each such entity and provide the amount of such fees each listed entity charged Customers during the Year 2021.
1. **Ancillary Services Revenues:** Enter the total revenues you received from Customers for providing Permissible Ancillary Services during each Year of the Reporting Period. This total shall include fees Customers paid the company for Automated Payment Service, Live Agent Service, Paper Bill/Statement Service, Single-Call and Related Services, Third-Party Financial Transaction Services, and Other Ancillary Services.

* 1. **Automated Payment Service Revenues:** Enter the total amount of revenues the Company received from charging Automated Payment Fees during each Year of the Reporting Period.
		1. **Credit Card Processing Revenues for Automated Payment Service:** Of the amount reported for Total Automated Payment Fee Revenues above, enter the amount of those revenues applicable to credit card processing for each Year of the Reporting Period.

(aa) In the Word template, describe the credit card processing services in connection with Automated Payment Service revenue. Identify whether the credit card processing was performed by the Company, an Affiliate, or a Third Party. If credit card processing was performed by an Affiliate or Third Party, identify the Affiliate or Third Party.

* + 1. **Automated Payment Service Revenue-Sharing Agreements:** If the Provider has a Revenue-Sharing Agreement with an Affiliate or Third Party in connection with Automated Payment Service, including for any credit card processing functions enter “Yes.” Otherwise, enter “No.”

(aa) If you answered “Yes,” you must provide the information requested below under the “Ancillary Services Revenue-Sharing Agreements” heading in the Word template.

* 1. **Live Agent Fee Revenues:** Enter the total revenuesthe Companyreceived from charging the Live Agent Fee for each Year during the Reporting Period.
		1. In the next cell, enter “Yes” if an Affiliate or Third Party charged the Live Agent Fee for each Year during the Reporting Period. Otherwise, enter “No.” If you entered “Yes,” identify each such Affiliate or Third Party in the next cell and provide the amount charged by the Affiliate or Third Party next to the name.
	2. **Paper Bill/Statement Fee Revenues:** Enter the total revenues the Company received from charging the Paper Bill/Statement Fee for each Year during the Reporting Period.

* 1. **Single-Call and Related Services Revenues:** Enter the total amount of revenues the Company received from charging fees for Single-Call and Related Services for each Year during the Reporting Period.
		1. **Single-Call and Related Services:** Of the amount reported for Total Single-Call and Related Services Revenues above, enter the amount of those revenues the Company received from charging the adopted, per-minute rate in connection with Single-Call and Related Services. This amount should exclude any Third-Party charges passed through to Customers as part of providing Single-Call and Related Services.
		2. **Single-Call and Related Services Revenue-Sharing Agreements:** If the Provider has a Revenue-Sharing Agreement with an Affiliate or a Third Party in connection with Single-Call and Related Services enter “Yes.” Otherwise, enter “No.”

(aa) If you answered “Yes,” you must provide the information requested below under the “Ancillary Services Revenue-Sharing Agreements” heading in the Word template.

* 1. **Third-Party Financial Transaction Fee Revenue:** Enter the total revenues the Company received from charging Third-Party Financial Transaction Fees for each Year during the Reporting Period.
		1. **Credit Card Processing Revenues from Third-Party Financial Transaction Services:** Of the amount reported for Total Third-Party Financial Transaction Fee Revenue, enter the amount of that revenue applicable to credit card processing for each Year during the Reporting Period.

(aa) In the Word template, describe these credit card processing services, including whether they were performed by the Provider, an Affiliate, or a Third Party. If provided by an Affiliate or a Third Party, Providers shall identify each Third Party by name. State whether the Company charged Customers credit card processing fees for each Year during the Reporting Period. If so, enter the amount of such fees charged to Customers for each Year during the Reporting Period.

* + 1. **Third-Party Financial Transaction Fee Revenue-Sharing Agreements:** If the Provider has a Revenue-Sharing Agreement with an Affiliate or a Third Party in connection with Third-Party Financial Transaction Fees, enter “Yes.” Otherwise, enter “No.”

(aa) If you answered “Yes,” you must provide the information requested below under the “Ancillary Services Revenue-Sharing Agreements” heading in the Word template..

1. **Ancillary Services Revenue-Sharing Agreements:** In the Word template, identify any Revenue-Sharing Agreements between the Provider and any Affiliate and/or Third Party in connection with any Ancillary Service.
2. For each Revenue-Sharing Agreement identified, provide, at a minimum, the following information:
3. The parties to the agreement;
4. Whether any party to the agreement is an Affiliate or Third Party;
5. The Ancillary Service for which revenue is required to be shared under the agreement;
6. The amount of revenue to be shared under the terms of the agreement;
7. The total amount of revenue shared for each Year during the Reporting Period;
8. The total amount of revenue shared for each Ancillary Service; and
9. The effective and termination dates of the agreement.

#### c. Affiliate Transactions

1. In the Word template, describe in detail all types of transactions between the Accounting Entity and its non-Accounting Entity Affiliates.
2. **Provider’s Payments to Non-Accounting Entity Affiliates:**
	* 1. **Total ICS Revenue Paid to non-Accounting Entity Affiliates:** Enter the amount of ICS revenue the Provider paid to any non-Accounting Entity Affiliate during each Year of the Reporting Period.
		2. **Total Automated Payment Fee Revenue Paid to non-Accounting Entity Affiliates:** Enter the amount of Automated Payment Fee revenue the Provider paid to any non-Accounting Entity Affiliate during each Year of the Reporting Period.
		3. **Total Single-Call and Related Services Revenue Paid to non-Accounting Entity Affiliates:** Enter the amount of revenue from charging Fees for Single-Call and Related Services the Provider paid to any non-Accounting Entity Affiliate during each Year of the Reporting Period.
		4. **Total Live Agent Fee Revenue Paid to non-Accounting Entity Affiliates:** Enter the amount of Live Agent Fee revenue the Provider paid to any non-Accounting Entity Affiliate during each Year of the Reporting Period.
		5. **Total Paper Bill/Statement Fee Revenue Paid to non-Accounting Entity Affiliates:** Enter the amount of Paper Bill/Statement Fee revenue the Provider paid to any Affiliate during each Year of the Reporting Period.
		6. **Total Third-Party Financial Transaction Fee Revenue Paid to non-Accounting Entity Affiliates:** Enter the amount of Third-Party Financial Transaction Fee Revenue the Provider paid to any non-Accounting Entity Affiliate during each Year of the Reporting Period.
		7. **International Termination Payments to Affiliates:** Enter the total amount paid by the Company to an affiliated international service provider during the Year 2021 to terminate International ICS Calls originating from the Facility.

#### d. Instructions Relating to Subcontracts to Provide Inmate Calling Services

This subsection provides instructions on reporting data and other information where a Provider subcontracts with another entity for the provision of ICS. The primary goal in requiring the submission of these data is to prevent double counting of costs and/or revenues between a Company and other entities when they have a contractual or other arrangement to provide ICS to the same Facility. Further, we also seek to understand the nature of any such arrangements.

**Subcontractor Reporting of Cost and Revenue Data:** In reporting cost and revenue data, Subcontractors shall not treat any Billed Revenue passed on to a Provider as an expense and shall otherwise report investments, expenses, and revenues in accordance with the instructions set forth in this document.

1. **Provider Reporting of Cost Data:** Where a Provider has a Subcontractor:
2. The Provider shall directly assign, attribute, or allocate its investments and expenses based on the cost allocation hierarchies set forth in these Instructions to or among:
3. Inmate Calling Services, Automated Payment Service, Live Agent Service, Paper Bill/Statement Service, Other Ancillary Services, and non-ICS Services;
4. Further directly assign, attribute, or allocate the Provider’s Inmate Calling Services investments and expenses to or among (i) Provider-supplied facilities; and (ii) Subcontractor-supplied facilities.
5. **Narrative Description of a Subcontract to Provide ICS:** If a Provider contracts with a Subcontractor to provide any aspect of ICS, the Provider and the Subcontractor shall explain each such arrangement in the Word templates of their respective responses. At a minimum, each such explanation shall include:
	* + 1. The name of the Provider with the contractual or other agreement with a Facility or contracting authority for the provision of ICS;
			2. The name of the Subcontractor;
			3. The services provided by the Subcontractor under the agreement;
			4. The unique identifier and address for the Facilities at which the Subcontractor provides services under the agreement;
			5. A description of the ICS-Related Operations provided by the Provider and the Subcontractor;
			6. The types of ICS calls billed by the Provider and the Subcontractor; and
			7. A description of any Revenue-Sharing Agreement between the Provider and the Subcontractor.

## D. Facility-Specific Information

#

The previous section directs you to provide general financial data and other information at the Company level. In this section, we direct you to provide financial data and other information at the Facility level.

### 1. Facility-Specific Financial Information

Part IV.C.2, above, directs you to provide Company-wide financial information. We now direct you to provide financial information at the Facility level. We begin by providing cost allocation instructions. We then direct you to provide the results of the cost allocation process. We also direct you to provide Annual Total Expenses for ICS at each Facility as well as Facility-specific demand and revenue data. In particular, this subsection seeks Inmate Calling Service demand, revenue, and expense information allocated by Facility in accordance with the cost allocation instructions set forth below.

#### a. Cost Allocation Instructions

In Part IV.C.2, above, we direct you to allocate your Company-wide investments and expenses to Inmate Calling Services, among other services, in accordance with certain instructions. We now provide instructions on how you are to allocate the Company-wide investments and expenses allocated to Inmate Calling Services among the Facilities at which the Company provides calling services to incarcerated people.

To the extent possible, you must assign or allocate Company-wide investments and expenses for Inmate Calling Services among Facilities using the hierarchy of methods specified below.

1. First, to the extent possible, directly assign investments used exclusively to provide Inmate Calling Services at or for a particular Facility to that Facility; likewise, to the extent possible, directly assign expenses incurred exclusively to provide Inmate Calling Services at or for a particular Facility to that Facility. Calculate federal and state income taxes relative to Inmate Calling Services for a particular Facility as specified in 6 and 7 below.
2. Second, group shared investments and expenses into shared investment and expense categories based on business function, activity, or task. Group common investments and expenses into common investment and expense categories based on business function, activity, or task.
3. Any investments and expenses that are not directly assignable to a specific Facility are shared or common investments and expenses.
4. Shared investments are for assets used exclusively to provide Inmate Calling Services at or for a specific subset of Facilities that are not assignable or attributable to a particular Facility. Shared expenses are expenses incurred solely to provide Inmate Calling Services at or for a specific subset of Facilities that are not assignable or attributable to a specific Facility.
5. Common investments are for assets not assignable or attributable to a specific Facility or subset of facilities. Common expenses are expenses that are not assignable or attributable to a specific Facility or subset of Facilities.
6. Third, to the extent possible, directly attribute categories of shared investments and expenses, and categories of common investments and expenses, to particular Facilities based on direct analysis of factors that cause a particular business function, activity, or task and thus investments or expenses to increase or a decrease.
7. Fourth, where neither direct assignment nor direct attribution is possible, allocate categories of shared investments and expenses, and categories of common investments and expenses, to particular Facilities based on an indirect, cost-causative link to another investment and expense or another investment or expense category (or group of categories) for which direct assignment or attribution is possible.
8. Fifth, where none of the methods described above is possible, allocate categories of shared investments and expenses to the particular Facilities that share the investments and expenses in proportion to each Facility’s share of the total of all investments or expenses already directly assigned or attributed to these particular Facilities. Allocate categories of common investments and expenses to particular Facilities in proportion to each Facility’s share of the total of all investments or expenses already directly assigned or attributed to all Facilities.
9. **Federal income taxes:** First, subtract reported interest expense (and any amount reported for other income tax-related adjustments) from Return to determine federal taxable income. Second, divide the federal income tax rate by 1 minus the federal income tax rate to determine a federal income tax gross-up factor. Third, multiply the federal income tax gross-up factor by federal taxable income to determine the amount of federal income tax to report.
10. **State income taxes:** First, add the portion of federal income tax that is not deductible for state income tax purposes to federal taxable income to determine state taxable income. Second, divide the individual state income tax rate applicable to a particular Facility by 1 minus the individual state income tax rate applicable to that Facility to determine a state income tax gross-up factor. Third, multiply the state income tax gross-up factor by state taxable income to determine the amount of state income tax to report.

The sums of the investment and expense amounts assigned to, attributed to, or allocated among Facilities shall equal the total of the Company-Wide investment and expense amounts reported for Inmate Calling Services, above. The sum of the federal and state income taxes calculated separately for each of the Facilities shall equal the Company-Wide federal and state income tax amounts reported for Inmate Calling Services. Fully document, explain, and justify all cost assignments, attributions, and allocations in the Word template.

#### b. Cost Allocation Results

Report the results of your cost assignments, attributions, and allocations in the Excel template.

1. **Capital Assets:** Report the year-end amount related to the provision of Inmate Calling Services at or for each Facility for the Year 2021 for each of the items specified below. For Cash Working Capital (item (g)), please report the average amount.
2. Gross investment;
3. Accumulated depreciation;
4. Accumulated amortization;
5. Net investment;
6. Accumulated deferred federal income taxes;
7. Accumulated deferred state income taxes;
8. Cash Working Capital; and
9. Net Capital Stock.
10. **Capital Expenses and Related Tax Information:** Report the annual amount or percentages related to the provision of Inmate Calling Services at or for each Facility for the Year 2021 for each of the items specified below.
11. Depreciation;
12. Amortization;
13. Weighted Average Cost of Capital;
14. Return;
15. Interest;
16. Other income tax-related adjustments;
17. Federal taxable income;
18. Federal income tax rate;
19. Federal income tax gross-up factor;
20. Federal income tax;
21. Federal income tax not deductible for state income tax purposes;
22. State taxable income;
23. State income tax rate;
24. State income tax gross-up factor; and
25. State income tax.
26. **Operating Expenses:** Report the annual amount related to the provision of Inmate Calling Services at or for each Facility for the Year 2021 for each of the items specified below. Exclude any charges for asset impairment loss.
27. Operations and maintenance other than expense incurred for termination of International Communication (the sum for all Facilities should equal the sum of IV.C.2.b.(3)(a)-(b) and (d)-(i) above for Inmate Calling Services);
28. Termination of International Communication (the sum for all Facilities should equal IV.C.2.b.(3)(c) above for Inmate Calling Services);
29. Sales, general, and administrative (the sum for all Facilities should equal the sum of IV.C.2. b.(3), (j)-(l), and (n)-(o) above for Inmate Calling Services); and
30. Taxes other than income taxes (the sum for all Facilities should equal IV.C.2. b. (3) (m) above for Inmate Calling Services).

#### c. Facility-Specific Annual Total Expenses

Report the separate Facility-specific Annual Total Expenses for Inmate Calling Services for each Facility at which you provide calling services to incarcerated people. Exclude reported interest expense from Annual Total Expenses. The allowance for interest expense is included in the Return component of the Annual Total Expenses calculation. Exclude expense reported for termination of International Communication from Annual Total Expenses.

#### d. Facility-Specific Demand and Revenue Data

1. **Demand for Inmate Calling Services:** Report on the Excel template the annual demand for Inmate Calling Services for each Year of the Reporting Period. Provide separate data for each Facility at which you provided calling services to incarcerated people. Annual demand shall be expressed in the units and for the categories specified below. Billed and Unbilled Minutes and Calls reported for different categories shall sum to the relevant total reported for Billed and Unbilled Minutes and Calls.
2. Total Billed Calls;
3. Billed Calls separately for (i) Interstate Communication, (ii) International Communication, and (iii) Intrastate Communication;
4. Total Unbilled Calls;
5. Total Billed and Unbilled Calls;
6. Total Billed Minutes;
7. Billed Minutes separately for (i) Interstate Communication, (ii) International Communication, and (iii) Intrastate Communication Interstate Minutes;
8. Total Unbilled Minutes;
9. Total Billed and Unbilled Minutes;
10. Average Daily Population;
	* 1. If you do not know a Facility’s Average Daily Population, so indicate and provide your best estimate of that Average Daily Population. Explain the basis for this estimate in the Word template.
11. Total number of ICS accounts opened;
12. Total number of ICS accounts closed;
13. Total Admissions;
14. Total Releases;
15. Weekly Turnover Rate;
16. Number of Incarcerated People Telephones Installed; and
17. Number of Incarcerated People Kiosks Installed.
18. **Demand for Automated Payment Service, Live Agent Service, Paper Bill/Statement Service, Single-Call and Related Services, and Third-Party Financial Transaction Service:** Report on the Excel template the annual demand for Automated Payment Service, Live Agent Service, Paper Bill/Statement Service, Single-Call and Related Services, and Third-Party Financial Transaction Service. Provide separate data for each Facility at which you provided calling services to incarcerated people. Express demand for Automated Payment Service, Live Agent Service, and Paper Bill/Statement Service as the number of Billed Uses. Express demand for Single-Call and Related Services and Third-Party Financial Transaction Service as the number of Billed Transactions. Billed demand reported for each Facility shall sum to the relevant total for all Facilities.
19. **Revenues from Inmate Calling Services:** Report on the Excel template the annual Billed Revenues from Inmate Calling Services for each Year of the Reporting Period. Provide separate data for each of the categories specified below for each Facility at which you provided calling services for incarcerated people. Billed Revenues reported for different categories shall sum to the relevant total reported for Billed Revenues.
20. Total Billed Revenues;
21. Billed Revenues separately for (i) Interstate Communication, (ii) International Communication, and (iii) Intrastate Communication;
22. **Revenues from Automated Payment Service, Live Agent Service, Paper Bill/Statement Service, Single-Call and Related Services, and Third-Party Financial Transaction Service:** Report on the Excel template the annual Billed Revenues from Automated Payment Service, Live Agent Service, Paper Bill/Statement Service, Single-Call and Related Services, and Third-Party Financial Transaction Service. Provide separate data for each Facility at which you provided calling services for incarcerated people. Billed Revenues reported for each Facility shall sum to the relevant total for all Facilities.

### 2. Other Facility-Specific Information

The following information requires you to report various Facility-level data in the Excel template.

#### a. General Information

1. **Unique Identifier for Contract:** Enter a unique identifier for each contract under which the Company provides Inmate Calling Services.
2. **Counterparty to Contract:** For each contract identified above, list the name of the party or entity that entered into the contract with the Provider.
3. **Unique Identifier for Facility:** Enter a unique identifier for each Facility at which the Company offers inmate calling services.
4. **Facility Address:** Enter the complete address (street address, city, state, and ZIP Code) of the physical location of each Facility.
5. **Facility Geographical Coordinates:** Enter the geographical coordinates of each Facility.
6. **Facility Type (Jail or Prison):** Indicate whether each Facility is a Prison (P) or a Jail (J).
7. **Maximum Call Duration:** Enter in minutes the maximum call duration for ICS calls originating from each Facility. If neither the Facility nor the Company imposes a limit on the length of ICS calls placed from the Facility, enter “N/A.”

#### b. Site Commissions

1. **Site Commissions:** Enter the total amount of Site Commissions paid by the Company to the Facility during each Year of the Reporting Period, including Fixed and Variable Site Commissions and without regard to whether the Site Commission was Legally Mandated or Contractually Prescribed and without regard to whether the Site Commission was Monetary or In-Kind.
	1. Enter the percentage of your total Site Commissions paid to the Facility during each Year of the Reporting Period that is attributable to the Company’s ICS-Related Operations.
	2. List the non-ICS Products and Services that the Company provides at the Facility.
	3. In the Word template, identify any Site Commissions paid to any Facility during each Year of the Reporting Period that included both a monetary payment and an in-kind payment. Provide the name of the Facility to which you paid the Site Commission, specify the amount of the monetary payment, and describe in detail the in-kind payment, including any Security Service.
2. **Fixed Site Commissions:** Enter the amount of Fixed Site Commissions paid in connection with ICS calls from the Facility during each Year of the Reporting Period. If the Fixed Site Commission is imposed at the contract level (e.g., a minimum annual guarantee is due annually under a contract covering multiple Facilities), allocate the Fixed Site Commission among all Facilities covered by the contract and describe the methodology used to allocate the Fixed Site Commission payments in the Word template.
3. **Variable Site Commissions:**  Enter the amount of Variable Site Commissions paid in connection with ICS calls from the Facility during each Year of the Reporting Period.
4. **Legally Mandated Site Commissions:** Enter the amount of Legally Mandated Site Commissions paid to the Facility during each Year of the Reporting Period.
	1. **Legally Mandated Site Commission Authority:** Provide a citation to the authority requiring the Legally Mandated Site Commission at the Facility.
5. **Contractually Prescribed Site Commissions:**  Enter the amount of Contractually Prescribed Site Commissions paid to the Facility during each Year of the Reporting period.
6. **Total Monetary Site Commissions:** Enter the total amount of Monetary Site Commissions paid to the Facility during each Year of the Reporting Period.
7. **Total In-Kind Site Commissions:** Enter the total amount of In-Kind Site Commissions paid to the Facility during each Year of the Reporting Period.

* 1. In the Word template, describe these in-kind payments in detail. Specifically describe each Security Service provided the Facility that you classify as an in-kind Site Commission payment. Also specifically describe any other payment, gift, exchange of services or goods, fee, technology allowance, or product provided the Facility that you classify as an in-kind Site Commission payment.
	2. In the Word template, specifically describe each Security Service provided the Facility that you do not classify as an in-kind Site Commission payment. Also specifically describe any other payment, gift, exchange of services or goods, fee, technology allowance, or product provided the Facility that you do not classify as an in-kind Site Commission payment.

#### c. Ancillary Services Information

1. **Automated Payment Fee Revenues:** Enter the amount of Automated Payment Fee Revenues the Accounting Entity received from Customers for ICS calls originating in the Facility during each Year of the Reporting Period.
2. **Automated Payment Fees Paid to An Affiliate:** Enter the amount of Automated Payment Fee revenue the Accounting Entity paid to any non-ICS Affiliate for ICS calls originating in the Facility during each Year of the Reporting Period.
3. **Affiliates Used in Providing Automated Payment Service:** List each Affiliate, if any, that the Accounting Entity used in providing its Automated Payment Service at each Facility for each Year of the Reporting Period.
4. **Third Parties Used in Providing Automated Payment Service:** List each Third Party, if any, that the Accounting Entity used in providing its Automated Payment Service at each Facility for each Year of the Reporting Period and enter the amount of Automated Pay Service for which the Company was billed by each listed Third Party at each Facility for each Year of the Reporting Period.
5. **Automated Payment Fees and Third-Party Transaction Fees Charged in the Same Transaction:** In the Word template and for each Facility for each Year of the Reporting Period, identify any transactions for which both Automated Payment Fees and Third-Party Transaction Fees were charged, describe the services provided for the transaction, and apportion the fees charged for the services provided for each.
6. **Credit Card Processing Revenue for Automated Payment Fees:** Of the amount reported for Automated Payment Fee Revenue above, enter the amount of that revenue attributable to credit card processing fees charged in connection with calls at each Facility during each Year of the Reporting Period.
	1. In the Word template, describe these credit card processing functions performed at each Facility, including whether they were performed by the Provider, an Affiliate, or a Third Party. If such functions were performed by an Affiliate or Third Party, the Provider shall identify the Affiliate or Third Party by name.
7. **Fees for Single-Call and Related Services:** Enter the amount of Fees for Single-Call and Related Services the Accounting Entity received from Customers in connection with its ICS-Related Operations at the Facility during each Year of the Reporting Period.
8. **Single-Call and Related Services Revenues Paid to An Affiliate:** Enter the amount of revenues from Fees for Single-Call and Related Services Customers paid to any Affiliate for ICS calls originating in the Facility during each Year of the Reporting Period.
9. **Entities Charging the Accounting Entity for Billing Services:** List each entity that charged the Accounting Entity for billing services for Single-Call and Related services at each Facility for each year during the Reporting Period. Indicate whether each listed entity is a Third Party.
10. **Amounts Paid to Third Parties for Billing Services:** Enter the amount the Accounting Entity paid to a Third Party for billing services in connection with Single-Call and Related Services at each Facility during each Year of the Reporting Period.
11. **Single-Call and Related Services Fees Passed through to Customers:**  Enter the amount the Accounting Entity paid to Third Parties for billing services in connection with Single-Call and Related Services that were then pass through to Customers at each Facility during each Year of the Reporting Period.
12. **Amounts Paid to Other Entities for Billing Services:** Enter the amount the Accounting Entity paid to entities other than Third Parties for billing services in connection with Single-Call and Related Services at each Facility during each Year of the Reporting Period.
13. **Amounts Paid to Other Entities for Billing Services Passed Through to Customers:**  Enter the amount the Accounting Entity paid to entities other than Third Parties for billing services in connection with Single-Call and Related Services that the Company passed through to Customers at each Facility during each Year of the Reporting Period.
14. **Other Entities that Charged Customers for Single-Call and Related Services:**  In the Word template, state whether any entity other than the Company charged Customers Single-Call and Related Services Fees in connection with the Company’s ICS-Related Operations at each Facility for each Year during the Reporting Period. If so, list each such entity, indicate whether each listed entity is a Third Party, and provide the amount of such fees each listed entity charged Customers at each Facility during each Year of the Reporting Period.
15. **Live Agent Fees:** Enter the amount of Live Agent Fee revenue the Accounting Entity received from Customers in connection with its ICS-Related Operations at the Facility during each Year of the Reporting Period.
16. **Affiliates Used to Provide Live Agent Service:** List each Affiliate, if any, that the Accounting Entity used in providing its Live Agent Service at each Facility during each Year of the Reporting Period.
17. **Third Parties Used to Provide Live Agent Service:** List each Third Party, if any, that the Accounting Entity used in providing its Live Agent Service at each Facility during each Year of the Reporting Period.
18. **Amounts Paid to Third Parties for Live Agent Service:** Enter the amount the Accounting Entity paid to each listed Third Party for Live Agent Service at each Facility during each Year of the Reporting Period.
19. **Live Agent Fee Revenue Paid to an Affiliate:** Enter the amount of Live Agent Fee revenues the Accounting Entity paid to any non-ICS Affiliate for ICS calls originating in the Facility during each Year of the Reporting Period.
20. **Paper Bill/Statement Fee Revenue:** Enter the amount of Paper Bill/Statement Fee revenue generated by calls originating in the Facility during each Year of the Reporting Period.
21. **Affiliates Used to Provide Paper Bill/Statement Service:** List each Affiliate, if any, that the Accounting Entity used in providing its Paper Bill/Statement Fee Service at each Facility during each Year of the Reporting Period.
22. **Third Parties Used to Provide Paper Bill/Statement Service:** List each Third Party, if any, that the Accounting Entity used in providing its Paper Bill/Statement Service at each Facility during each Year of the Reporting Period.
23. **Amounts Paid to Third Parties for Paper Bill/Statement Service:** Enter the amount the Accounting Entity paid to each listed Third Party for Paper Bill/Statement Service at each Facility during each Year of the Reporting Period.
24. **Paper Bill/Statement Fee Revenue Paid to an Affiliate:** Enter the amount of Paper Bill/Statement Fee revenue paid by the Accounting Entity to any non-ICS Affiliate for ICS calls originating in the Facility during each Year of the Reporting Period.
25. **Third-Party Financial Transaction Fees:** Enter the amount of revenue from Third-Party Financial Transaction Fees the Accounting Entity received from Customers in connection with its ICS-Related Operations at the Facility during each Year of the Reporting Period.
26. **Per-Transaction Charges for Third-Party Transactions:** Enter the per-transaction fee(s) charged to an end user for transferring money or processing other financial transactions to facilitate an end user’s ability to make account payments via a Third Party, including a Third Party that is an Affiliate of the Provider. For each fee, indicate whether the Third Party receiving the payment is an Affiliate or non-Affiliate.
27. **Credit Card Processing Revenue from Third-Party Financial Transaction Fees:** Of the amount reported for Third-Party Financial Transaction Fees above, enter the amount of that revenue applicable to charging Customers for credit card processing for each Facility during each Year during the Reporting Period.
	1. In the Word template, describe the credit card processing services in connection with revenue reported for Third-Party Financial Transaction Fees, including whether they were performed by the Provider, an Affiliate, or a Third Party. If such services were provided by an Affiliate or a Third Party, Providers shall identify the Affiliate or Third Party.
28. **Entities Charging the Accounting Entity for Third-Party Financial Transaction Services:** List each entity that charged the Accounting Entity for providing Third-Party Financial Transaction Services at each Facility for each Year of the Reporting Period. Indicate whether each listed entity is a Third Party.

1. **Amounts Paid to Third Parties for Third-Party Financial Transaction Services:** Enter the amount the Accounting Entity paid to Third Parties for Third-Party Financial Transaction Services at each Facility during each Year of the Reporting Period.
2. **Amounts Paid to Third Parties for Third-Party Financial Transaction Services Passed Through to Customers:** Enter the amount the Accounting Entity paid to Third Parties for Third-Party Financial Transaction Services that the Company passed through to Customers at each Facility for each Year of the Reporting Period.
3. **Amounts Paid to Other Entities for Third-Party Financial Transaction Services:** Enter the amount the Accounting Entity paid to entities other than Third Parties for Third-Party Financial Transaction Services at each Facility during each Year of the Reporting period.
4. **Amounts Paid to Other Entities for Third-Party Financial Transaction Services Passed Through to Customers:** Enter the amount the Accounting Entity paid to entities other than Third Parties for Third-Party Financial Transaction Services that the Company passed through to Customers at each Facility during each Year of the Reporting Period.
5. **Other Entities that Charged Customers for Third-Party Financial Transaction Services:** In the Word template, state whether any entity other than the Company charged Customers for Third-Party Financial Transaction Services in connection with the Company’s ICS-Related Operations at each Facility for each Year of the Reporting Period. If so, list each such entity and provide the amount of such fees each listed entity charged Customers at each Facility for each Year of the Reporting Period.
6. **Third-Party Financial Transaction Fees Paid to an Affiliate:** Enter the amount of Third-Party Financial Transaction Fees paid by the Accounting Entity to any non-ICS Affiliate for ICS calls originating in the Facility during each Year of the Reporting Period.

# V. Certification Form

Each provider of inmate calling services must submit a signed certification form as part of its Mandatory Data Collection response. The Chief Executive Officer (CEO), Chief Financial Officer (CFO), or other senior executive of the provider must complete the form and certify that, based the executive’s own reasonable inquiry, that all statements and information contained in the provider’s Mandatory Data Collection response are true, accurate, and complete. The Certification Form is Appendix C to these Instructions.

(1) **Name of Service Provider:** Provide the name under which the provider offers ICS. If the provider offers ICS under more than one name, provide all relevant names.

(2) **Reporting Years:** Provide the relevant time period for the information the certification covers.

(3) **Officer Name, Title:** Provide the name and title of the officer completing the certification form. The officer must be the Chief Executive Officer (CEO), Chief Financial Officer (CFO), or other senior executive who can attest to the truthfulness, accuracy, and completeness of the information provided.

(4) **Mailing Address of Officer:** Provide the business mailing address of the officer identified in Item (3).

(5) **Telephone Number:** Provide the business telephone number, with area code, of the officer identified in Item (3).

(6) **Email Address:** Provide the business email address of the officer identified in Item (3).

(7) **Certification:** This section requires the person who signs the certification form on behalf of the service provider to declare, under penalty of perjury, that (1) the signatory is an officer of the above-named service provider and is authorized to submit the attached Mandatory Data Collection response on behalf of the service provider; (2) the signatory has examined the attached Mandatory Data Collection response and determined that all requested information has been provided; and (3) based on information known to the signatory, or provided to the signatory by employees responsible for the information being submitted, and on the signatory’s own reasonable inquiry, all statements and information contained in the provider’s Mandatory Data Collection response are true, accurate, and complete.

(8) **Signature of Authorized Officer:** The signature of the officer identified in Item (3) is required in this block.

(9) **Date:** The date the officer identified in Item (3) signs the form is required in this block.

(10) **Printed Name of Authorized Officer:** The printed name of the officer identified in Item (3) is required in this block.

**APPENDIX A**

The Word template is available at this link: [Appendix A to Instructions – Word Template](http://www.fcc.gov/sites/default/files/appendix_a_to_instructions_-_word_template.docx).

**APPENDIX B**

The Excel template is available at this link: [Appendix B to Instructions – Excel Template](http://www.fcc.gov/sites/default/files/appendix_b_to_instructions_-_excel_template.xlsx).

**APPENDIX C**

|  |
| --- |
| **Inmate Calling Services Mandatory Data Collection Certification Form**Please Read Instructions Before Completing (To Be Completed by Service Provider) |
| **1. Name of Service Provider** | **2. Reporting Years** |
| **3. Officer Name, Title**  |
| **4. Mailing Address of Officer  Street Address** |
|  **City State Zip Code** |
| **5. Telephone Number**  |
| **6. Email Address** |
| **7. Certification**  |
| The Chief Executive Officer (CEO), Chief Financial Officer (CFO), or other senior executive with first-hand knowledge of the truthfulness, accuracy, and completeness of the information provided must certify as follows:  I swear under penalty of perjury that:1. I \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_(name and title), am an officer of the above-named service provider and am authorized to submit the attached Mandatory Data Collection response on behalf of the service provider;
2. I have examined the attached Mandatory Data Collection response and all requested information has been provided;
3. Based on information known to me, or provided to me by employees responsible for the information being submitted, and on my own reasonable inquiry, all statements and information contained in the attached Mandatory Data Collection response are true, accurate, and complete.
 |
| **8. Signature of Authorized Officer** | **9. Date** |
| **10. Printed Name of Authorized Officer** |

1. *Rates for Interstate Inmate Calling Services*, WC Docket No. 12-375, Third Report and Order, Order on Reconsideration, and Fifth Further Notice of Proposed Rulemaking, FCC 21-60, 101-04, paras. 221-29 (2021) (*2021 ICS Order*). [↑](#footnote-ref-2)
2. *Id.* at 100-01, paras. 218, 221. [↑](#footnote-ref-3)
3. *See id.* at 104, paras. 228. [↑](#footnote-ref-4)
4. *Id.* at 101-02, para. 221. [↑](#footnote-ref-5)
5. *Id.* at 102-03, paras. 223-25; *see Rates for Interstate Inmate Calling Services*, WC Docket No. 12-375, Report and Order on Remand and Fourth Further Notice of Proposed Rulemaking, 29 FCC Rcd 8485, 8509-34, paras, 66-136 (2020) (*2020 ICS Further Notice*). [↑](#footnote-ref-6)
6. *2021 ICS Order* at 103, para. 225; *see also id.* at 103-04, para. 226 (directing WCB and OEA to collect, at a minimum; information designed to enable the Commission to meet certain objectives). [↑](#footnote-ref-7)
7. The template consists of a Word document and Excel spreadsheets. For simplicity, we refer to these respective portions of the template as the Word template and the Excel template. [↑](#footnote-ref-8)
8. See Part III, below, for the definition of “ICS Provider.” *See also* 47 CFR § 64.6000(j), (s). [↑](#footnote-ref-9)
9. See Part III, below, for the definitions of “Accounting Entity” and “Affiliates,” which collectively make clear which entities must file responses to this Data Collection. [↑](#footnote-ref-10)
10. *See 2020 ICS Further Notice*, 29 FCC Rcd at 8502, 8533, paras. 51, 133. [↑](#footnote-ref-11)
11. *Id.* at 104104, para. 228. We also will publish a notice in the Federal Register announcing OMB’s approval of the data collection and the due date for your response. [↑](#footnote-ref-12)
12. *Rates for Interstate Inmate Calling Services*, WC Docket No. 12-375, Protective Order, 28 FCC Rcd 16954 (2013) (*ICS Protective Order*); 47 CFR § 0.459(b); *see id*. § 0.459(c) (specifying that “[c]asual requests [for confidential treatment] (including simply stamping pages ‘confidential’) . . . will not be considered”); *Enforcement Bureau Reminds Public that Requests for Confidentiality Must Cover Only Material Warranting Confidential Treatment Under the Commission’s Rules*, Public Notice, 35 FCC Rcd 6300 (EB 2020). [↑](#footnote-ref-13)
13. *See generally* Financial Accounting Standards Board, *Accounting Standards Codification,* <https://asc.fasb.org/> (last visited Sept. 10, 2021). The Financial Accounting Standards Board (FASB) Accounting Standards Codification is the “source of authoritative generally accepted accounting principles (GAAP) recognized by the FASB to be applied by nongovernmental entities.” FASB, *Accounting Standards Codification, Basic View* § 05-1, [https://asc.fasb.org/section&trid=6532146](https://asc.fasb.org/section%26trid%3D6532146) (last visited Sept. 10, 2021) (emphasis removed). Other sources of authoritative GAAP for Securities and Exchange Commission (SEC) registrants include rules and interpretive releases of the SEC. *Id*. [↑](#footnote-ref-14)