



Interstate TRS Fund  
Annual Provider Data Request

***Filing Instructions***

## **PRIVACY ACT AND PAPERWORK REDUCTION ACT STATEMENTS**

The FCC is authorized under the Communications Act of 1934, as amended, to collect the information we request in this form. If we believe there may be a violation or a potential violation of a FCC statute, regulation, rule or order, your certification may be referred to the Federal, state, or local agency responsible for investigating, prosecuting, enforcing, or implementing the statute, rule, regulation, or order. In certain cases, the information in your certification may be disclosed to the Department of Justice or a court or adjudicative body when a) the FCC; or b) any employee of the FCC; or c) the United States Government is a party of a proceeding before the body or has an interest in the proceeding.

We have estimated that this collection of information will take 10.0 hours annually. Our estimate includes the time to read the instructions, look through existing records, gather and maintain required data, and actually complete and review the form or response. If you have any comments on this estimate, or on how we can improve the collection and reduce the burden it causes you, please write the Federal Communications Commission, Office of Managing Director, AMD-PERF, Washington, DC 20554, Paperwork Reduction Act Project (3060-0463). We will also accept your PRA comments if you send an e-mail to [PRA@fcc.gov](mailto:PRA@fcc.gov).

Please **DO NOT SEND COMPLETED FORMS TO THIS ADDRESS**. You are not required to respond to a collection of information sponsored by the Federal government, and the government may not conduct or sponsor this collection, unless it displays a currently valid OMB control number and/or we fail to provide you with this notice. This collection has been assigned an OMB control number of 3060-0463.

**THIS NOTICE IS REQUIRED BY THE PRIVACY ACT OF 1974, PUBLIC LAW 93- 579, DECEMBER 31, 1974, 5 U.S.C. SECTION 552a(e)(3) AND THE PAPERWORK REDUCTION ACT OF 1995, PUBLIC LAW 104-13, OCTOBER 1, 1995, 44 U.S.C. SECTION 3507.**

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## Acronyms

Please see the table below for a list of acronyms and explanations.

Acronym	Definition
FCC	Federal Communications Commission
TRS	Interstate Telecommunications Relay Service
TTY	Teletype/Text Telephone
STS	Speech-to-Speech
CTS	Captioned Telephone Service
RSDR	Relay Service Data Request
VRS	Video Relay Service
IP CTS	IP Captioned Telephone Service
CA	Communications Assistant
ASR	Automatic Speech Recognition
URD	User Registration Database
CPE	Customer Premise Equipment
IRM	Information Rights Management

## Introduction

On November 19, 2007, the FCC released a Report and Order (FCC 07-186) adopting new cost recovery methodologies for the various forms of TRS. The Order also clarified the nature and extent to which certain categories of costs are compensable from the TRS Fund<sup>1</sup>.

As administrator of the TRS Fund, Rolka Loube oversees the collection and analysis of cost and demand data. Rolka Loube has created a form and associated instructions for the submission of the annual filing data. If you have questions regarding these instructions, please submit a ticket to the [Rolka Loube Provider Help Desk](#).

## Overview

<sup>1</sup> The following Orders changed the mechanism for one or more of the services following the issuance of FCC 07-186: FCC 11-54, FCC 16-25, FCC 17-86, FCC 18-79, & FCC 20-132.

The purpose of this document is to provide a complete detailed set of instructions to TRS providers. Following these instructions, each TRS provider will submit accurate annual cost and demand data to Rolka Loube that is consistent with the compensable cost categories.

## **Annual Filing Rules**

In accordance with 47 CFR § 64.604(c)(5)(iii)(D), TRS providers requesting reimbursement from the TRS Fund must submit historical, projected, and state-related information requested by the administrator to determine TRS Fund revenue requirements and payments.

### **Traditional Services**

Providers that held a contract to provide TTY, STS, and/or CTS services during the reporting period must complete the following worksheets: **Flat Rate Revenue**, **Per Minute Revenue**, **Add. Revenue Paid to Provider**.

#### **Flat Rate Revenue**

If a provider has established a service contract to provide TTY, STS, and/or CTS at a flat rate (independent of the number of minutes serviced) during the reporting period, use the **Flat Rate Revenue** worksheet to report the revenue. Amounts provided should include only those revenues associated with provisioning TTY, STS, and/or CTS services. Additional revenue associated with programs such as outreach, administration, or billing should be reported on the **Add. Revenue Paid to Provider** worksheet and not in the reported flat rate amount. See [Flat Rate Revenue](#) for instructions on completing this worksheet.

#### **Per Minute Revenue**

If a provider has established a service contract to provide TTY, STS, and/or CTS at a per minute rate (dependent on the number of minutes serviced) during the reporting period, use the **Per Minute Revenue** worksheet to report the revenue. Amounts provided should include only those revenues associated with provisioning the TTY, STS, and/or CTS services. Additional revenues associated with programs such as outreach, administration, or billing should be reported on the **Add. Revenue Paid to Provider** worksheet and not in the reported per minute rate. See [Per Minute Revenue](#) for instructions on completing this worksheet.

#### **Additional Revenue Paid to Provider**

If a provider received funds during the reporting period for programs that support TTY, STS, and/or CTS in addition to those associated with provisioning the services, use the **Add. Revenue Paid to Provider** worksheet to report the revenue. See [Additional Revenue Paid to Provider](#) for instructions on completing this worksheet.

#### **Costs Paid by Provider**

If a provider has contributed funds during the reporting period for incentives or services for which the state was not required to pay, use the **Costs Paid by Provider** worksheet to report the funds. See [Costs Paid By Provider](#) for instructions on completing this worksheet.

## IP-Based Services

For IP-based TRS providers, response to the Relay Service Data Request (RSDR) is required under 47 CFR § 64.604(c)(5)(D)(1).

### Demand

For all IP-based TRS services (for which the provider is certified), using the **Demand** worksheet, the provider must report two years of actual compensated demand and two years of projected demand. For IP CTS service providers, demand associated with CA-generated captions and ASR-generated captions must be reported separately. See [Demand](#) for instructions on completing this worksheet.

### Service Expenses

TRS providers must complete a worksheet for each service provisioned: **VRS Expenses, IP Relay Expenses, IP CTS CA Expenses, and/or IP CTS ASR Expenses.**

- Providers must report two years of actual and two years of projected expenses associated with provisioning the TRS service.
- For IP CTS service providers, costs/expenses associated with CA-generated captions and ASR-generated captions must be reported separately.

Descriptions of required expense categories/subcategories are provided in the following tables:

- A. Annual Recurring Fixed/Semi-Variable Expenses
- B. Annual Recurring Variable Expenses (Direct VRS Operation Expenses)
- C. Annual Administrative Expenses
- D. Annual Depreciation/Amortization Associated with Capital Investment
- E. Other Expenses
- F. Capital Investments

See [Expenses](#) for instructions on completing these worksheets.

Additional information is required in the Appendix section to support the expenses provided on these worksheets. See [Filing Appendix Instructions](#) for instructions to complete the Appendix data requirement.

#### A. Annual Recurring Fixed/Semi-Variable Expenses

Cost Subcategory		Description
1	Rent	Annual payments solely for land and/or buildings rented for the provision of the TRS service, including the rent for office space used by administrative employees.
2	Utilities	Allowable expenses associated with land and buildings used for the provision of the TRS service, such as water, sewerage, fuel, T1, trunk lines, internet connectivity, internet service, VoIP service, and power. Telephone service

Cost Subcategory		Description
		expenses, such as center toll-free numbers, and local and foreign exchange should be included here along with allowable related E911 and numbering expenses. Please see appendix instructions for reporting total, allowable, and non-allowable E911 and numbering expenses.
3	Building Maintenance	Expenses for maintenance and repair used for the provision of the TRS service, including maintenance of office buildings.
4	Property Tax	Taxes paid on property owned and used for the provision of the TRS service.
5	Furniture	Lease or rental expenses associated with furnishings used for the provision of the TRS service.
6	Office Equipment	Lease or rental expenses associated with office equipment used for the provision of the TRS service.

***B. Annual Recurring Variable Expenses (Direct VRS Operation Expenses)***

Cost Subcategory		Description
1	Salaries & Benefits - Relay Center: CA/Interpreting staff	CA and interpreter staff compensation such as wages, salaries, commissions, bonuses, incentive awards, and termination payments; payroll-related benefits paid on behalf of employees, such as pensions, savings plans, workers' compensation required by law, insurance plans (life, hospital, medical, dental, vision); and social security and other payroll taxes. Include expenses associated with individual contract interpreters and/or CAs who are not employees. The FCC prohibits incentives paid to CAs for the number of calls or the number of minutes billed.
2	Salaries & Benefits - Relay Center: Management staff	Relay center managers & supervisor compensation such as wages, salaries, commissions, bonuses, incentive awards, and termination payments; payroll-related benefits paid on behalf of employees, such as pensions, savings plans, workers' compensation required by law, insurance plans (life, hospital, medical, dental, vision); and social security and other payroll taxes.
3	Salaries & Benefits - Relay Center: Relay Center staff	Relay center staff compensation such as wages, salaries, commissions, bonuses, incentive awards and termination payments; payroll-related benefits paid on behalf of employees, such as pensions, savings plans, workers' compensation required by law, insurance plans (life, hospital, medical, dental, vision); and social security and other payroll taxes.
4	Telecommunication Expenses	Expenses associated with inspecting, testing, analyzing and correcting trouble; repairing or reporting on telecommunications plant (switching,

Cost Subcategory		Description
		transmission, operator, cable, and wire) to determine need for repair, replacements, rearrangements, and changes; expenses for activities, such as controlling traffic flow, administering traffic measuring and monitoring devices, assigning equipment and load balancing, collecting and summarizing traffic data, administering trunking equipment and facilities, automatic call distributor, and assigning interoffice facilities and circuit layout work.
5	Relay Center Expenses	Expenses not included in other accounts, such as providing food services, libraries, archives, mail service, procuring office equipment, office supplies, materials, and repair.

### C. Annual Administrative Expenses

Cost Subcategory		Description
1	Finance/Accounting	Expenses incurred in providing accounting and financial services. <ul style="list-style-type: none"> <li>Accounting services include payroll and disbursements, property accounting, capital recovery, regulatory accounting, tax accounting, auditing, capital and operating budget and control, and general accounting.</li> <li>Financial services include banking operations, cash management, and benefit investment fund management, etc.</li> </ul>
2	Legal/Regulatory	Expenses incurred for legal and regulatory services. <ul style="list-style-type: none"> <li>Legal services include conducting and coordinating litigation, providing guidance on regulatory and labor matters, court expenses, filing fees, cost of counsel, etc.</li> <li>Regulatory services include preparing and presenting information for regulatory purposes, such as responding to this data request and the cost of registering customers in the URD.</li> </ul>
3	Engineering	Expenses incurred in the general day-to-day engineering operation of the TRS telecommunications plant and/or IP network.
4	Research and Development	Expenses incurred for research and development required to meet applicable non-waived mandatory minimum standards Please see appendix instructions for reporting total R&D expenses and R&D expenses above and beyond meeting mandatory minimum standards.
5	Operations Support	Expenses that ensure the sustainability of service including troubleshooting, customer service, and technical support.



Cost Subcategory		Description
6	Human Resources	Expenses incurred in performing personnel administration activities, including recruiting, hiring, forecasting, planning, training, scheduling, counseling employees, and reporting.
7	Billing	Administrative expenses of rating and providing billing information to interexchange and exchange carriers, if not recovered by other means.
8	Contract Management	Expenses of managing activities required by the provider contracts.
9	Risk Management	Management expenses associated with workers' compensation, payments in settlement of accident and damage claims, insurance premiums against losses and damages, sickness, and disability payment, etc.
10	Other Corporate Overhead	Other administrative expenses of providing TRS. All costs over \$10,000 should be itemized. Indirect overhead costs are not reasonable costs of providing TRS Fund supported services. Appropriate overhead costs are those costs that are directly related to and directly support the provision of TRS Fund supported relay service. Indirect overhead costs may not be allocated to TRS Fund supported services by an entity that provides other services not supported by the TRS Fund based on the percentage of the entity's revenues that are derived from the provision of TRS.

***D. Annual Depreciation/Amortization Associated with Capital Investment***

Cost Subcategory		Description
1	Furniture & Fixtures	Depreciation expense on furniture and/or fixtures.
2	Telecommunication Expenses	Depreciation expense associated with capitalized expenses of telecommunication equipment including switching equipment, operator services equipment, cable and wire facilities, transmission equipment, and power equipment.
3	Leasehold	Amortization of leasehold improvements - improvements which become a permanent part of a building, like walls or carpeting.
4	Software	Amortization expenses associated with capitalized software.
5	Other Capitalized	Depreciation expense not accounted for in other categories.

**E. Other Expenses**

Cost Subcategory		Description
1	Marketing/Advertising	Expenses associated with promoting provided services and/or identifying the needs of users, excluding costs associated with providing user incentives.
2	Outreach	Expenses associated with educating the public on the TRS service.
3	Subcontractor	Third-party costs associated with a contract to provide IP-based TRS service, excluding costs associated with profit or tax allowances of the subcontractor. Please see appendix instructions for reporting and allocating subcontractor costs to the appropriate categories and subcategories. Subcontractor costs not properly allocated shall be treated as non-allowable costs.
4	License fees paid to a third party	Expenses associated with payments to a third-party for use of technology, software, and/or equipment.
5	License fees paid to an affiliate	Expenses associated with payments to an affiliate for use of technology, software, and/or equipment.
6	Software Expenses	Expenses related to in-house development/maintenance of software and/or license fees associated with commercial software as required to meet mandatory minimum standards. Please see appendix instructions for reporting total software expenses including software on off-the-shelf CPE and software expenses above and beyond meeting mandatory minimum standards.
7	Customer Premises Equipment Expenses	Expenses associated with hardware and software, including installation, maintenance, and testing <sup>2</sup> as well as expenses associated with software installed on proprietary CPE.
8	Other Expenses	Any expenses associated with the provisioning of the TRS service that has not been reported previously. Explanation of costs must be included within the appendix.

**F. Capital Investments**

Cost Subcategory		Description
1	Furniture & Fixtures	Year-end net book value of capital investment on furniture and/or fixtures.
2	Telecommunication	Year-end net book value of capital investment associated with

<sup>2</sup> Pursuant to FCC 17-86 para. 12

Cost Subcategory		Description
	Expenses	telecommunication equipment including switching equipment, operator services equipment, cable and wire facilities, transmission equipment, and power equipment.
3	Leasehold	Year-end net book value of capital investments for leasehold improvements – improvements which become a permanent part of a building, like walls or carpeting.
4	Software	Year-end net book value of capital investments associated with capitalized software.
5	Other Capitalized	Year-end net book value of capital investments not accounted for in other categories.

### Communications Assistant Stats

For all IP-based TRS services that require the use of a CA, the provider must report two years of actual and two years of projected values for the following categories:

- Average Monthly Full-Time CAs
- Average Monthly Part-Time CAs – Reported on full-time equivalent basis.
- Total CA Managers
- Total Non-CA Relay Staff
- Total Yearly Number of Available Interpreting Minutes
- Total Yearly Number of Session Minutes
- Total Yearly Number of Conversation Minutes
- Occupancy Percentage calculated as yearly total of session minutes divided by yearly total of available interpreting minutes.
- Utilization Percentage calculated as yearly total of conversation minutes divided by yearly total of session minutes.

See [CA Stats](#) for instructions to complete the data requirement.

## Annual Filing Forms

### Preparation of Forms

#### *Filing Security*

To ensure the security of the confidential cost and demand data, Rolka Loube has implemented IRM on the Annual Filing forms. IRM restricts the access of the form to individual email addresses and can be granted at read and write levels. If additional access is required to complete the filing, please submit an access request ticket to the [Rolka Loube Provider Help Desk](#).

#### *Filing Information*

To complete the **Filing Information** worksheet, follow the steps below:

1. Select provider name. *If the appropriate value is not available, submit a ticket to the [Rolka Loube Provider Help Desk](#).*
2. Enter the preparer's name, contact email address, and contact telephone number.
3. Select the year for the filing period.
4. Enter the name and title of the senior officer attesting to the completion and accuracy of the filing.
5. Enter the signature and signature date of the senior officer.

#### *Filing Notes*

To complete the **Filing Notes** worksheet, include the following information:

- A summary of any changes, activities, and/or improvements since the prior year filing, or that are planned for the upcoming program year, which caused or may cause substantial changes in cost and/or demand data.  
Examples include, but are not limited to, implementation of ASR; changes in the use of subcontractors; etc.
- The methodology used to determine the forecasted minutes for the projected years.
- Any characteristics unique to a particular service or changes in the relay services marketplace

Examples include, but are not limited to, addition or loss of a state contract; increases in volumes due to specific outreach program; decreases in call volume due to use of internet or other TRS technology or new, time saving technology; changes in volumes due to abnormal weather conditions; etc.

Failure to provide a sufficient explanation for a projected substantial change may result in the TRS Fund administrator or the Commission, or both, not giving credit, or only giving partial credit, for such change.

### ***Flat Rate Revenue***

To complete the **Flat Rate Revenue** worksheet, follow the steps below:

1. Select the jurisdiction associated with the flat rate.
2. For each of the services, indicate if the flat rate contract covers the provision of TTY, STS, and/or CTS service minutes.
3. Enter the start and end date associated with the flat rate contract.
4. Select Annual if the amount is for the entire contract period or Monthly if the amount reported is per each month of the contract period.
5. Enter the flat rate amount, rounding to the nearest dollar.
6. Enter the TTY, STS, and/or CTS conversation minutes for services provisioned during the contract period.

### ***Per Minute Revenue***

To complete the **Per Minute Revenue** worksheet, follow the steps below:

1. Select the jurisdiction associated with the per minute contract.
2. Select the service (TTY, STS, or CTS) covered by the per minute contract.
3. Enter the start and end date associated with the per minute contract.
4. Indicate whether the per minute rate applies to reported session minutes or conversation minutes.
5. Enter the per minute rate.
6. Enter the conversation and session minutes serviced during the contract period.

### ***Additional Revenue Paid to Provider***

To complete the **Add. Revenue Paid to Provider** worksheet, follow the steps below:

1. Select the jurisdiction associated with the additional revenue.
2. For each of the services, indicate if the additional revenue covers the programs for TTY, STS, and/or CTS service.
3. Enter the start and end date associated with the additional revenue's contract.
4. Select Annual if the amount is for the entire contract period or Monthly if the amount reported is per each month of the contract period.
5. Enter the additional revenue amount, rounding to the nearest dollar.
6. Select a program that best describes the revenue reported.
  - a. If Other is selected, enter a description of the program covered by the revenue.

### ***Costs Paid By Provider***

To complete the **Costs Paid by Provider** worksheet, follow the steps below:

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1. Select the jurisdiction associated with the cost.
2. For each of the services, indicate if the cost covers the programs for TTY, STS, and/or CTS service.
3. Enter the start and end date associated with the cost
4. Select Annual if the amount is for the entire contract period or Monthly if the amount reported is per each month of the contract period.
5. Enter the cost amount, rounding to the nearest dollar.
6. Enter a description of the cost.

### **Demand**

To complete the **Demand** worksheet, enter the actual and projected monthly demand minutes for each service provided during the years indicated.

### **Expenses**

To complete the service **Expenses** worksheets, for each service provided, supply actual and projected expenses during the years indicated. For descriptions of expense categories/subcategories, see the [Service Expenses](#) section.

### **CA Stats**

To complete the **CA Stats** worksheet, for each service provided, enter two years of actual and two years projected data for each of the following categories:

- Average Monthly Full-Time CAs
- Average Monthly Part-Time CAs – Reported on full-time equivalent basis.
- Total CA Managers
- Total Non-CA Relay Staff
- Total Yearly Number of Available Interpreting Minutes
- Total Yearly Number of Session Minutes
- Total Yearly Number of Conversation Minutes
- Provider calculated Occupancy Percentage
- Provider calculated Utilization Percentage

**Filing Appendix Instructions**

Data may be entered on the worksheet, or a document may be embedded in the worksheet. Additional worksheets may be added as needed. For each expense category, include a worksheet that documents all allocations. All relationships and equations/formulas in the worksheets should be active. Equations/formulas must not reference links to external documents.

To assist with reviewing the required appendix data, please provide the worksheet name/file name next to the description of each required appendix component on the **Appendix Instruction** worksheet. The required data is described in the following tables.

A. Recurring Fixed/Semi-Variable Expenses	
1	<p>For expenses that are provisioned jointly with the expenses for other telecommunications relay services, provide the following:</p> <ul style="list-style-type: none"> <li>• Total company expenses</li> <li>• Description of how the total expenses are allocated among the TRS services and between TRS and non-TRS services.</li> <li>• Percent allocation for each service</li> </ul>
2	<p>Separately identify allowable and non-allowable<sup>3</sup> costs associated with E911 and numbering for IP-based TRS for each of the following categories:</p> <ul style="list-style-type: none"> <li>• Ensuring that database information is properly and timely updated and maintained</li> <li>• Processing and transmitting calls made to ten-digit numbers<sup>4</sup></li> <li>• Routing emergency calls to an appropriate Public Safety Answering Point</li> <li>• Other implementation-related tasks directly related to facilitating ten-digit numbering and emergency call handling</li> <li>• Consumer outreach and education related to the requirements and services<sup>5</sup></li> <li>• Any costs associated with obtaining numbers</li> </ul>

B. Recurring Variable Expenses (Direct TRS Operation Expenses)	
1	<p>Provide, by call center, job descriptions/titles and compensation including salaries and benefits and average number of staff within the categories below. The schedule should tie to the actual and projected amounts reported.</p>

<sup>3</sup> See FCC 08-275 paras. 48-56 and 08-151 para. 100 for allowable and non-allowable E911 and numbering costs

<sup>4</sup> Assigned pursuant to Order FCC 08-151 para. 100

<sup>5</sup> Pursuant to Order FCC 08-151 para. 100

B. Recurring Variable Expenses (Direct TRS Operation Expenses)	
	<ul style="list-style-type: none"> <li>CA and/or interpreter staff</li> <li>Relay center management and/or supervisors</li> <li>Relay center staff</li> </ul>
2	<p>Provide expenses exceeding \$10,000 including vendor, description of goods/services, and expense amounts for the following categories:</p> <ul style="list-style-type: none"> <li>Telecommunication expenses</li> <li>Relay center expenses</li> </ul>

C. Administrative Expenses	
1	<p>Provide job descriptions/titles and compensation including salaries and benefits and average number of staff within the following categories:</p> <ul style="list-style-type: none"> <li>Finance/Accounting</li> <li>Legal/Regulatory</li> <li>Engineering</li> <li>Research and development – broken down by platform, software, and CPE; research and development expenses required to meet applicable non-waived mandatory minimum standards and expenses above and beyond meeting mandatory minimum standards shall be broken down into separate amounts.</li> <li>Operations Support</li> <li>Human Resources</li> <li>Billing</li> <li>Contract management</li> <li>Other corporate overhead</li> </ul>
2	<p>Provide a schedule of expenses exceeding \$10,000 including vendor, description of goods/services, and expense amounts for the following categories:</p> <ul style="list-style-type: none"> <li>Finance/Accounting</li> <li>Legal/Regulatory</li> <li>Research and Development – broken down by platform, software, and CPE; research and development expenses required to meet applicable non-waived mandatory minimum standards and expenses above and beyond meeting mandatory minimum standards shall</li> </ul>



C. Administrative Expenses	
	<p>be broken down into separate amounts.</p> <ul style="list-style-type: none"> <li>• Operations Support</li> <li>• Human Resources</li> <li>• Contract Management</li> <li>• Other Corporate Overhead</li> </ul>
3	Describe engineering activities.
4	Describe all TRS related research and development projects, and to the extent applicable, explain how they relate to meeting the mandatory minimum standards.
5	Provide other expenses incurred in rating and providing billing information to exchange and interexchange carriers if not recovered by other means.
6	Provide a list of officers, senior management, and directors. For individuals listed:
a	Provide a schedule that shows how their compensation has been assigned between TRS and non-TRS services. For TRS services, provide schedule that shows how their compensation has been assigned between Interstate and Intrastate TRS. For interstate Fund supported services, identify separately expenses assigned to each service.
b	Indicate if their compensation has been included in any other cost category/subcategory.

D. Depreciation Associated with Capital Investment	
1	Provide the depreciation method and period applied.
2	Explain departures from traditional depreciation methods.
3	Provide a schedule that reports depreciable life, depreciation method, and depreciation expenses by cost subcategory.

E. Other TRS Expenses	
1	Provide job descriptions/titles and compensation including salaries and benefits and average number of staff within the following categories:
	<ul style="list-style-type: none"> <li>• Marketing/Advertising</li> <li>• Outreach</li> <li>• Customer Premises Equipment – sales, installation, and maintenance employees</li> </ul>

E. Other TRS Expenses	
2	<p>For expenses exceeding \$10,000, provide a vendor, description of goods/services, and expense amounts for the following categories:</p> <ul style="list-style-type: none"> <li>• Marketing/Advertisement</li> <li>• Outreach</li> <li>• Subcontractor</li> </ul>
3	<p>Provide a copy of each subcontractor contract and include contract termination dates, billing rates and billing units, and an allocation of subcontractor expenses by RSDR expense categories and subcategories. Include all data that supports the allocation of subcontractor expenses.</p>
4	<p>Provide a list of items purchased and outline billing rates and billing units for the following categories:</p> <ul style="list-style-type: none"> <li>• License fees paid to a third-party</li> <li>• License fees paid to an affiliate</li> </ul>
5	<p>Provide the number of CPE sold, produced, and installed.</p>
6	<p>Provide the costs of CPE provided to consumers. Provide a schedule that breaks out the expenses among its component parts.</p>
7	<p>Provide a schedule of software expenses associated with CPE. Identify separately software expenses related to proprietary CPE and off-the-shelf CPE. Software expenses required to meet mandatory minimum standards and software expenses above and beyond meeting mandatory minimum standards shall be broken down into separate amounts.</p>
8	<p>Provide a schedule identifying and describing any expenses not previously reported in another category.</p>

F. Capital Investments	
1	<p>Provide an account of all capital equipment purchased in order to provide each form of TRS. Only include capital investment items that are long term in nature and subject to depreciation. Items such as office supplies should be listed in Section B. 6. Relay Center Expenses.</p>
a	<p>Itemize investments by:</p> <ul style="list-style-type: none"> <li>• Form of TRS</li> <li>• Equipment class</li> <li>• Gross book values</li> </ul>

F. Capital Investments	
	<ul style="list-style-type: none"> <li>• Accumulated depreciation</li> <li>• Net book values</li> </ul> <p>For VRS equipment, identify:</p> <ul style="list-style-type: none"> <li>• Investments used by communications assistants and interpreters to interact with end-users</li> <li>• Equipment used to monitor and supervise call centers</li> </ul>
b	For equipment used to monitor and supervise call centers that provide multiple TRS services, provide the total company investments, describe how total investments are allocated among the services, and the percent allocation for each service.
2	Provide an account of all capitalized expenses associated with software installed on off-the-shelf CPE and capitalized expenses associated with software installed on proprietary CPE shall be broken down into separate amounts. Capitalized expenses associated with software installed on CPE required to meet mandatory minimum standards and capitalized expenses associated with software installed on CPE above and beyond meeting mandatory minimum standards shall be broken down into separate amounts.

G. Financial Data	
This information should be supplied at the provider level rather than for each individual service.	
1	Provide the corporate comparative income statement and balance sheet for the provider for the prior two years of actual expenses
2	Provide a supporting schedule that ties to the income statement/balance sheet that contains a column for each TRS service including 'Other' (for non-TRS service amounts) and a row for each expense categories/subcategories included in the RSDR. For expense included in the 'Other' column, provide an explanation of the services provided.
3	Provide the applicable state corporate income tax rates for each state where the provider provides TRS service. If any states do not have a corporate income tax, indicate that the rate does not exist
4	Provide a list of all debt instruments, including notes, bonds, loans, commercial paper and similar financial obligations
5	For each listed debt instrument, provide the following information:
	<ul style="list-style-type: none"> <li>• Balance as of the end of the filing year</li> <li>• Projected balance as of the end of the next year</li> </ul>

G. Financial Data	
This information should be supplied at the provider level rather than for each individual service.	
	<ul style="list-style-type: none"> <li>• Interest rate</li> <li>• Prior two years of actual interest paid</li> <li>• Two years of projected interest payments</li> <li>• Prior two years of actual principal payments</li> <li>• Two years of projected principal payments</li> <li>• Maturity date</li> <li>• Explanations of any covenants associated with the debt instrument.</li> <li>• Metrics associated with the covenant, for example, an interest coverage ratio of 3</li> <li>• Performance regarding the metrics for the filing year, for example, in the filing year, the actual interest coverage ratio was 4.3</li> </ul>
6	Provide any lead-lag study or any other study that would support a working capital requirement performed by or for the provider.

## Filing Schedule and Submission

### *Submission Process*

Rolka Loube is using BOX for the secure transmission of files containing confidential cost and demand data. To submit a completed filing, visit [BOX.com](https://box.com) and log in with your BOX credentials. If you do not have credentials to BOX, please submit a ticket to the [Rolka Loube Provider Help Desk](#). After logging into BOX, you will see a folder for Annual Filings and the option to upload files to this folder.

### *Filing Schedule*

All forms must be submitted to Rolka Loube on or before February 21, 2022. Non-compliance with the deadline may be considered a violation of 47 CFR § 64.604(c)(5)(D)(1).

### *Filing Name Convention*

All filing submissions must be named 800XXX\_2021\_Annual\_V.xlsx where:

- 800XXX is the six-digit provider identifier.
- V is the single digit version number starting at zero (0) and incrementing by one (1) for each replacement submission.