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Performance. Stewardship. Integrity.

Interstate TRS Fund
Annual Provider Data Request

Filing Instructions

PRIVACY ACT AND PAPERWORK REDUCTION ACT STATEMENTS

The Federal Communications Commission (FCC) is authorized under the Communications Act of 1934, as amended, to collect the information the TRS Administrator, Rolka Loube, requests in this form. If Rolka Loube, as the TRS Administrator believes 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 review and complete 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-PERM, Washington, DC 20554, Paperwork Reduction Act Project (3060-0463). Please **DO NOT SEND COMPLETED FORMS TO THIS ADDRESS**. We will also accept your PRA comments if you send an e-mail to PRA@fcc.gov.

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	Internet Protocol 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 Fund¹.

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

The purpose of this document is to aid each TRS provider in its submission of accurate annual cost and demand data consistent with the FCC's compensable cost categories to Rolka Loube.

¹ 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, FCC 22-48, FCC 23-78, and FCC 24-81.

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 during the prior calendar year Reporting Period will need to fill out the following worksheets: **Flat Rate Revenue**, **Per Minute Revenue**, **Add. Revenue Paid to Provider**, and **Costs Paid By 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 prior calendar year Reporting Period, use the **Flat Rate Revenue** worksheet to report the revenue. The amounts provided should include only those revenues associated with provisioning TTY, STS, and/or CTS. Revenue associated with programs such as outreach, administration, billing, or other revenue not reported elsewhere should be reported on the **Add. Revenue Paid to Provider** worksheet. 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 prior calendar year Reporting Period, use the **Per Minute Revenue** worksheet to report the revenue. The amounts provided should include only those revenues associated with provisioning TTY, STS, and/or CTS. Additional revenues associated with programs such as outreach, administration, billing, or other should be reported on the **Add. Revenue Paid to Provider** worksheet. See [Per Minute Revenue](#) for instructions on completing this worksheet.

Additional Revenue Paid to Provider

If a provider received revenue during the prior calendar year 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 incurred costs for translational or non-translational services that have not been reimbursed through a state TRS program during the prior calendar year Reporting Period, use the **Costs Paid by Provider** worksheet to report the expense. 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). Providers that held a certification to provide IP Relay, IP CTS, and/or VRS for the prior calendar year (2024) must complete the following worksheets.

Demand

For all IP-based TRS, using the **Demand** worksheet, the provider must report the most recent two years' historical (2023 – 2024) compensated demand and two years of projected (2025 – 2026) compensable demand. New providers that do not have two years of historical compensated demand must report historical demand from when they began offering services. For IP CTS 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 historical (2023 – 2024) and two years of projected (2025 – 2026) expenses associated with provisioning the TRS.
- Start-up costs incurred by a provider to prepare to begin provisioning TRS must be separately identified and reported as F.5. Capital investment and D.5., Annual Depreciation Associated with Capital Investment. Start-up costs include the costs of organizing and incorporating the company including legal costs, original cost of government franchises and patent rights, and other intangible property having a life of more than one year to be used in connection with the Company provisioning TRS. Start-up costs must be amortized.²
- For IP CTS providers, costs/expenses associated with CA-generated captions and ASR-generated captions must be reported separately. For costs/expenses, identify if they were directly assigned or allocated. If allocated, please provide a detailed description of the allocation method, the resulting allocation percentages, and an example of the allocation method for each service.

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

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

² See FCC 07-186, para. 77, 47 C.F.R. 32.2690(a), 47 C.F.R.32.2000(h).

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, 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, such as electric power, natural gas, water, sewage, fuel, T1, trunk lines, Internet connectivity, Internet service, and VoIP service. Telephone service expenses, such as center toll-free numbers, and local and foreign exchange should be included here along with allowable related E911, and numbering expenses linked to assigning and porting. 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, including maintenance of office buildings.
4	Property Tax	Real estate taxes paid on property owned and used for the provision of the TRS.
5	Furniture	Lease or rental expenses associated with furnishings used for the provision of the TRS.
6	Office Equipment	Lease or rental expenses associated with office equipment used for the provision of the TRS.

B. Annual Recurring Variable Expenses (Direct TRS 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 individually contracted or sole proprietor interpreters and CAs. The FCC prohibits incentives paid to CAs and interpreters 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.

Cost Subcategory		Description
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, 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 distribution, 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"> • Accounting services include payroll and disbursements, property accounting, capital recovery, regulatory accounting, tax accounting, auditing, capital and operating budget and control, and general accounting. • Financial services include banking operations, cash management, and benefit investment fund management, etc.
2	Legal/Regulatory	Expenses incurred for legal and regulatory services. <ul style="list-style-type: none"> • Legal services include conducting and coordinating litigation, providing guidance on regulatory and labor matters, court expenses, filing fees, cost of counsel, etc. • 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.
3	Engineering	Expenses incurred in the general day-to-day engineering operation of the TRS telecommunications plant and/or IP network.
4	Research and	Expenses incurred for research and development required to meet

Cost Subcategory		Description
	Development	mandatory minimum standards and, for VRS, IP CTS, and IP Relay, enhanced functional equivalency (e.g. geolocation for 911 calls, direct-dial access to 988 and N11, unified phone number for relay and SMS messaging, integration of VRS with videoconferencing, interoperability improvements, and seamless access across VRS, IP CTS, and IP Relay providers to VRS, IP CTS, and IP Relay from home, work, or mobile devices. Expense to develop proprietary user devices or software or any non-TRS product or service are not recoverable. ³ Please see appendix instructions for reporting total R&D expenses.
5	Operations Support	Expenses that ensure the sustainability of service including troubleshooting, customer service, and technical support.
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 local 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(s). 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. Backup support is required for all expenses listed in this category.
11	Enforcement Action Expenses	Separately identify each expense category incurred to comply with an FCC enforcement action or Consent Decree, as not attributable to the cost of providing TRS and not recoverable from the TRS Fund. Itemized expenses include civil penalties, criminal penalties, fines, recoveries to

³ FCC 23-78, ¶ 31; FCC 24-81, ¶ 36.

Cost Subcategory		Description
		the Fund, other direct Fund payments, identified in an FCC enforcement action as not being allowable cost.

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 such as capitalized R&D.

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 about TRS.
3	Subcontractor	Third-party costs associated with two or more individuals providing IP-based TRS for the provider under a single standard contract. 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 must be used to meet mandatory minimum standards and allow for the provision of

Cost Subcategory		Description
		functionally equivalent service. Please see appendix instructions for reporting total software expenses including software for off-the-shelf CPE and software expenses.
7	Customer Premises Equipment Expenses	Expenses associated with hardware and software, including installation, maintenance, and testing ⁴ as well as expenses associated with software installed on proprietary CPE.
8	Other Expenses	Any expenses associated with provisioning TRS that have 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 Expenses	Year-end net book value of capital investment associated with 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 Statistics

For all IP-based TRS that require the use of a CA, the provider must report two years of historical (2023 – 2024) and two years of projected (2025 – 2026) values for the following categories:

- Average Monthly Full-Time CAs
- Average Monthly Part-Time CAs – Reported on full-time equivalent basis
- Total CA Managers

⁴ FCC 17-86, ¶ 12

- 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, the Commission, or both, not giving credit, or only giving partial credit, for such a 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 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.
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:

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.
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 historical compensated conversation minutes and projected compensable monthly demand minutes for each service provided during the years indicated.

Expenses

To complete the service **Expenses** worksheets, for each service provided, supply historical 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 historical (2023 – 2024) and two years projected (2025 – 2026) 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. The data should reflect two historical and two projected years.

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 are 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"> • Total company expenses • Description of how the total expenses are allocated among the TRS and between TRS and non-TRS. • Percent allocation for each service
2	<p>Separately identify allowable and non-allowable⁵ costs associated with E911 and numbering for IP-based TRS for each of the following categories:</p> <ul style="list-style-type: none"> • Ensuring that database information is properly and timely updated and maintained • Processing and transmitting calls made to ten-digit numbers⁶ • Routing emergency calls to an appropriate Public Safety Answering Point • Other implementation-related tasks directly related to facilitating ten-digit numbering and emergency call handling • Consumer outreach and education related to the requirements and services⁷ • Any costs associated with obtaining numbers

B. Recurring Variable Expenses (Direct TRS Operation Expenses)	
1	<p>Provide, by call center, at-home status, job descriptions/titles and compensation including salaries and benefits and average number of staff within the categories below. The schedule</p>

⁵ See FCC 22-48 (IP Relay - ¶¶ 24, 25, pp. 10-11, acquiring-assigning TRS tel. Nos.), and FCC 23-78 (VRS Rates, ¶ 36, p. 18 - assigning-porting NANP tel. Nos. for TRS users; ¶ 38, p. 19 - improving 911 capabilities).

⁶ FCC 08-151, ¶ 100.

⁷ *Id.*

B. Recurring Variable Expenses (Direct TRS Operation Expenses)	
	<p>should link to the historical and projected amounts reported. Please provide staffing numbers as full-time or FTE.</p> <ul style="list-style-type: none"> • Provider-employed CA and/or interpreting staff • Provider-contracted CA and/or interpreting staff • Relay center management and/or supervisors • Relay center staff
2	Provide contracts for sole proprietor and individually operated LLCs offering CA and interpreter services
3	<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"> • Telecommunication expenses • Relay center expenses

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"> • Finance/Accounting • Legal/Regulatory • Engineering • Research and development – broken down by platform, software, and CPE; research and development expenses required to meet applicable non-waived mandatory minimum standards and to enhance functional equivalency shall be broken down into separate amounts. • Operations Support • Human Resources • Billing • Contract management • Other corporate overhead
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"> • Finance/Accounting

C. Administrative Expenses	
	<ul style="list-style-type: none"> • Legal/Regulatory • Engineering • Research and development – broken down by platform, software, and CPE; research and development expenses required to meet applicable non-waived mandatory minimum standards and to enhance functional equivalency shall be broken down into separate amounts. • Operations Support • Human Resources • Contract Management • Other Corporate Overhead
3	<p>Provide a detailed cost breakdown of the following operations support costs</p> <ul style="list-style-type: none"> • For VRS providers, provide a detailed breakdown of the allowable and non-allowable Field Staff costs. Allowable costs include the registration of end users, training on the use of non-proprietary devices, and the completion of ports. Non-allowable costs include the installation, maintenance, and training on the use of provider-distributed proprietary CPE.
4	<p>Describe all TRS related engineering including projects that are ongoing, planned, recently completed, and cancelled, and to the extent applicable, explain the purpose and intended outcome for the provision of TRS and how the individual projects preserve or enhance functional equivalency.</p> <p>VRS, IP CTS, and IP Relay providers should submit the following details:</p> <ul style="list-style-type: none"> • Provide a list of all engineering projects that the provider engaged in for each reporting calendar year. • For each engineering project listed above, provide the goals of the project. • For each engineering project listed above, provide the dollar amount of expenses spent on that particular project for each reporting calendar year. • For each engineering project listed above, describe how the completion of the project would affect the provider’s VRS offering. • For each engineering project listed above, state whether the project was required to meet mandatory minimum standards or enhance functional equivalence (e.g. geolocation for 911 calls, direct-dial access to 988 and N11, unified phone number for relay and SMS messaging, integration with videoconferencing, interoperability improvements, and seamless access across VRS providers to VRS from home, work, or mobile devices. Expense to develop proprietary user devices or software or any non-TRS product or service are not recoverable.⁸ • For each engineering project listed above, indicate whether the project affected the provider’s platform, software or CPE, and the relationship of the particular project to a

⁸ FCC 23-78, ¶ 31; FCC 24-81, ¶ 36-37.

C. Administrative Expenses	
	specific service that the provider offers.
5	<p>Describe all TRS related research and development including projects that are ongoing, planned, recently completed, and cancelled, and to the extent applicable, explain the purpose and intended outcome for the provision of TRS and how the individual projects preserve or enhance functional equivalency.</p> <p>VRS providers should submit the following details:</p> <ul style="list-style-type: none"> • Provide a list of all R&D projects that the provider engaged in for each reporting calendar year. • For each R&D project listed above, provide the goals of the project. • For each R&D project listed above, provide the dollar amount of expenses spent on that particular project for each reporting calendar year. • For each R&D project listed above, describe how the completion of the project would affect the provider’s VRS offering. • For each R&D project listed above, state whether the project was required to meet mandatory minimum standards or enhance functional equivalence. <p>For each R&D project listed above, indicate whether the project affected the provider’s platform, software or CPE, and the relationship of the particular project to a specific service that the provider offers.</p>
6	Provide other expenses incurred in rating and providing billing information to local exchange and interexchange carriers if not recovered by other means.
7	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. For TRS, provide a 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.
8	Provide cost details of all Compliance obligations to include Consent Decrees, Judgments, or other compliance action that resulted in payments to the Fund, the U.S. Treasury, or a Third-Party, to be broken down into separate amounts (e.g., fines, penalties, Fund reimbursements, and any other compliance obligations).
a	Provide details of compliance plans for each, where applicable, and any additional costs associated with maintaining adherence to the obligation.

D. Depreciation Associated with Capital Investment	
1	Provide the depreciation method and period applied.

D. Depreciation Associated with Capital Investment	
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	<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"> Marketing/Advertising Outreach Customer Premises Equipment – sales, installation, and maintenance employees
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"> Marketing/Advertisement that promotes the provider’s services. Outreach to provide information regarding state agencies that help consumers and does not mention the provider or its services. Subcontractor
3	<p>For all Outreach activities related to the provision of TRS, provide the following:</p> <ul style="list-style-type: none"> The number of outreach activities and/or projects directly relating to the provision of TRS Describe each outreach activity and/or project, specify whether the project was for interstate or intrastate services. If jointly, how allocated, and specify the allocation method for each service’s activity and/or project. Annual expense amount recorded for the relevant outreach activities and/or projects
4	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.
5	<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"> License fees paid to a third-party License fees paid to an affiliate
6	Provide the number of CPE sold, produced, and installed.
7	Provide the costs of CPE provided to consumers. Provide a schedule that breaks out the expenses

E. Other TRS Expenses	
	among its component parts.
8	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 minimum standards and preserve or enhance functional equivalency.
9	Provide a schedule identifying and describing any expenses not previously reported in another category.

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"> • Form of TRS • Equipment class • Gross book values • Accumulated depreciation • Net book values <p>For VRS equipment, identify:</p> <ul style="list-style-type: none"> • Investments used by communications assistants and interpreters to interact with end-users • Equipment used to monitor and supervise call centers
b	For equipment used to monitor and supervise call centers that provide multiple TRS, provide the total company investments, describe how total investments are allocated among the services, and the percent allocation for each service.
2	Provide the amount 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.

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

G. Financial Data	
This information should be supplied at the provider level rather than for each individual service.	
	prior two years (2023 – 2024) of historical expenses
2	Provide a supporting schedule that ties to the income statement/balance sheet that contains a column for each TRS including 'Other' (for non-TRS amounts) and a row for each expense categories/subcategories included in the RSDR. For expenses 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. 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	<p>For each listed debt instrument, provide the following information:</p> <ul style="list-style-type: none"> • Balance as of the end of the filing year • Projected balance as of the end of the next year • Interest rate • Prior two years (2023 – 2024) of historical interest paid • Two years (2025 – 2026) of projected interest payments • Prior two years (2023 – 2024) of historical principal payments • Two years (2025 – 2026) of projected principal payments • Maturity date • Explanations of any covenants associated with the debt instrument. • Metrics associated with the covenant, for example, an interest coverage ratio of 3 • Performance regarding the metrics for the filing year, for example, in the filing year, the actual interest coverage ratio was 4.3
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, 2025. 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_2024_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.