

APPENDIX A

Incarcerated People's Communications Services

2026 Mandatory Data Collection

Word Template

Introduction and Instructions

As set forth in the Instructions for the 2026 Mandatory Data Collection (Instructions), a full response to the data collection includes completion of this Word template, which shall contain responses to questions identified in the Instructions as requiring a narrative explanation. This template shall also be used 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. This 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.

In this template, we have consecutively numbered each of the inquiries identified in the Instructions as requiring a narrative explanation and included a cross reference to the appropriate section of the Instructions. Thus, all cross references in this template are to the Instructions. For any additional explanatory responses beyond those explicitly required by the Instructions, please number that response after the last numbered inquiry in this document and, as part of that response, clearly specify the section and question in the Instructions to which your answer corresponds.

All terms defined in the Instructions have the same meaning where they are used in this document.

General Information (Section IV.A of the Instructions)

Section IV.A. of the Instructions requires you to provide general information and data about the Company and its Affiliates, among other matters. Specifically, we require you to respond to the following inquiries here:

1. **Company Name:** As instructed in section IV.A.(1), enter the Company's name.

[[Insert Provider Response Here]]

2. **IPCS or Ancillary Services:**

- a. As instructed in section IV.A.(8)(b), describe in detail each type of Audio IPCS that the Company provided at or for Facilities during 2025.

[[Insert Provider Response Here]]

- b. As instructed in section IV.A.(8)(c), describe in detail each type of Video IPCS that the Company provided during 2025. Identify the transmission technology, the service parameters and the key performance indicators used to provide and evaluate each type of Video IPCS. Describe the steps the Company took to monitor these services to ensure they functioned as intended.

[[Insert Provider Response Here]]

- c. As instructed in section IV.A.(8)(d), describe the infrastructure, including any Wi-Fi routers, wiring, or other infrastructure located within Facilities, the Company provided to deliver each of its Video IPCS offerings during 2025. Explain how, if at all, the infrastructure the Company provided to deliver Video IPCS differed from the infrastructure it provided to deliver Audio IPCS. To what extent was the Company, as opposed to the Facility, generally responsible for providing and maintaining any infrastructure that is located within a Facility. Submit any information the Company has on the capabilities (e.g., speed and latency) of the Video IPCS infrastructure located within the Facilities the Company serves.

[[Insert Provider Response Here]]

- d. As instructed in section IV.A.(8)(e), identify each type of device that the Company used to provide IPCS during 2025, including any devices that the Company provided to Incarcerated People or to those with whom they communicate. Provide the average per-unit price that the Company paid for each identified type of device used during 2025.

[[Insert Provider Response Here]]

- e. As instructed in section IV.A.(8)(f), identify and describe the infrastructure, devices, and other equipment and technologies the Company used to provide:
- (i) Both Audio IPCS and Video IPCS;
 - (ii) Only Audio IPCS; and
 - (iii) Only Video IPCS.

[[Insert Provider Response Here]]

- f. As instructed in section IV.A.(8)(g), describe generally whether the Company or the Facilities the Company serves provided any broadband connection used to provide IPCS. Where the Company provided the broadband connection, explain the extent to which the Company used those connections to provide Audio IPCS as well as Video IPCS, and the extent to which Facilities used those connections for their own communications. Identify the broadband service level required for the Company's Audio IPCS and Video IPCS offerings to function as intended, and generally discuss the availability of this service level at the Facilities the Company serves.

[[Insert Provider Response Here]]

- g. As instructed in section IV.A.(8)(h), describe the type of data storage, if any, the Company used to retain the contents of, or information regarding, incarcerated people's communications during 2025. Generally describe the amount of storage space required, expressed in terms of the amount of data used, to store the contents of, and data regarding, incarcerated people's communications. Additionally, describe in detail any contractual provisions, including any provisions addressing the storage system, data retention period, or retrieval and analysis of stored information, that required or addressed such data storage. Also identify and describe, if applicable, the software the Company used to store the contents of, or information regarding, incarcerated people's communications.

[[Insert Provider Response Here]]

- h. As instructed in section IV.A.(8)(i), explain how the Company markets its Video IPCS to consumers, including identifying any packages, bundles, and other services or features included with Video IPCS. Additionally, include the units of sale the Company uses to sell Video IPCS to consumers (e.g., calls, minutes, or data allotments).

[[Insert Provider Response Here]]

- i. As instructed in section IV.A.(8)(j), explain any conditions or limitations in place that restrict how Incarcerated People may use the Company's Video IPCS, including accessing the service, the availability of the service, and any other limitations that affect usage. Separately, identify whether these conditions are imposed by the Company or by the Facility.

[[Insert Provider Response Here]]

- j. As instructed in section IV.A.8.(k), if the Company reported fees paid for IPCS-related Payment Processing Services during 2025, identify the Third Party payment processors used by the Company and the total amount paid to each. Also identify the function of the services they performed, and the manner in which the Company was charged for those services, including the percentage or fixed charges assessed by each. Include chargeback fees (as opposed to the chargeback amounts themselves) and fraud detection fees. If the Company engaged in revenue sharing with any Third Party payment processor, identify each party to the revenue sharing arrangement and report the total amount of revenue shared during 2025.

[[Insert Provider Response Here]]

3. Business Segments Other Than IPCS or Ancillary Services:

- a. As instructed in section IV.A.(9)(d), describe in detail all Business Segments, other than IPCS and IPCS-related Payment Processing Services, the Company or an Affiliate provided at or for Facilities, or to Incarcerated People or those they communicate with, during 2025.

[[Insert Provider Response Here]]

4. Accounting and Record-Keeping Systems: As instructed in section IV.A.(11), describe in detail the Accounting Entity's accounting and record-keeping systems.

[[Insert Provider Response Here]]

5. Mandatory Data Collection Response: As instructed in section IV.A.(12), 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 communications 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.

[[Insert Provider Response Here]]

6. **Representative Information:** As instructed in section IV.A.(13), address in detail whether the information collected through the data collection will be representative of the Company's future provision of IPCS and IPCS-related Payment Processing Services. Identify for the reporting period from January 1, 2025, to December 31, 2025, any specific known and measurable changes to the Company's IPCS or IPCS-related Payment Processing Services investments, expenses, revenues, and demand that are not reflected in the data collected through this data collection.

[[Insert Provider Response Here]]

7. **Sources:** As instructed in section IV.A.(14), identify the source for any data or any document included in or relied upon in your response.

[[Insert Provider Response Here]]

Company-Wide Information (Section IV.C of the Instructions)

Section IV.C of the Instructions requires you to provide general financial data and other information about the Company. Use the section below to complete the requests for information in the Company-Wide Information section.

Overall Financial Information (Section IV.C.1 of the Instructions)

Section IV.C.1 of the Instructions directs you to provide financial data and other information about the Company. All financial data must comply with Generally Accepted Accounting Principles (GAAP). 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.

8. As instructed in section IV.C.1, explain in detail the process the Company used to ensure GAAP-consistent impairment testing and provide any additional information needed to make that process fully transparent and understandable. If the carrying value of all assets did not reflect the results of the most recent impairment testing and any adjustments required to account for any impairment loss separately on the Excel template, explain in detail the following:
 - a. Why an impairment test is not necessary;
 - b. When impairment testing normally occurs under Company policy; and
 - c. Identify with specificity any accounting adjustments that were made at the time of the most recent impairment testing.

[[Insert Provider Response Here]]

9. As instructed in section IV.C.1(1)(b), identify the discrete types of expenses reported for each Capital Expense category.

[[Insert Provider Response Here]]

10. As instructed in section IV.C.1(1)(c), identify the discrete types of expenses reported for each Operating Expense category.

[[Insert Provider Response Here]]

Cost Allocation (Section IV.C.2.b of the Instructions)

Section IV.C.2.b of the Instructions requires you to perform a cost allocation.

11. As instructed in section IV.C.2.b(8), fully document, explain, and justify all cost assignments, attributions, and allocations in this section and submit additional workpapers developed using Excel spreadsheets. As part of your explanation, specifically describe the development of each cost driver or general allocator used to perform any attributions or allocations, and explain the process used to perform each attribution and allocation.

[[Insert Provider Response Here]]

Cash Working Capital (Section IV.C.2.d of the Instructions)

Section IV.C.2.d of the Instructions instructs you on how to include an allowance for Cash Working Capital in the Company's Net Capital Stock.

12. As instructed in section IV.C.2.d(1), if the Company includes an allowance for Cash Working Capital in the Company's Net Capital Stock, you are required to report the allowance claimed for 2025 in the Excel template separately for: (a) Audio IPCS; (b) Video IPCS; and (c) Safety and Security Measures. We require you to 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. Here, we require you to fully document, explain, and justify each claimed allowance.

[[Insert Provider Response Here]]

Other Optional Adjustments (Section IV.C.2.f of the Instructions)

13. As instructed in section IV.C.2.f(1), 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 worksheets, 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. 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 in the Excel template and in accordance with the instructions for reporting unseparated and unadjusted data.

[[Insert Provider Response Here]]

Company-Wide Costs of Providers' Safety and Security Measures (Section IV.C.3.a of the Instructions)

14. **Safety and Security Measures Provided in 2025:** As instructed in section IV.C.3.a, list each Safety and Security Measure the Company provided in 2025, then describe and explain the function it provides.

[[Insert Provider Response Here]]

15. As instructed in section IV.C.3.a, document and explain the processes you used to estimate the percentage of Annual Total Expenses for Safety and Security Measures that are attributable to each measure.

[[Insert Provider Response Here]]

Service-Specific Costs of Providers' Safety and Security Measures (Section IV.C.3.b of the Instructions)

16. As instructed in section IV.C.3.b, document and explain the processes you used to estimate the percentages of total expenses reported for each Safety and Security Measure attributable to (1) Audio IPCS; (2) Video IPCS; or (3) Other Products and Services.

[[Insert Provider Response Here]]

Instructions Relating to Subcontracts to Provide ICS (Section IV.C.3.c of the Instructions)

17. **Narrative Description of a Subcontract to Provide ICS:** As instructed in section IV.C.3.a(2), if a Provider contracts with a Subcontractor to provide any aspect of Audio or Video IPCS, the Provider and the Subcontractor shall explain each such arrangement. At a minimum, such explanation shall include:
- a. The name of the Provider with the contractual or other agreement with a Facility or contracting authority for the provision of IPCS;
 - b. The services provided by the Contractor;
 - c. The name of the Subcontractor;
 - d. The services provided by the Subcontractor;
 - e. The unique identifier and address for the Facility or Facilities at which the Subcontractor provides services under the agreement;
 - f. A description of the operations of the Contractor and the Subcontractor related to providing IPCS;
 - g. The types of Audio IPCS and Video IPCS billed by the Contractor and the Subcontractor, respectively; and

A description of any Revenue-Sharing Agreement between the Contractor and the Subcontractor.

[[Insert Provider Response Here]]

Facility-Specific Information (Section IV.D of the Instructions)

Section IV.D of the Instructions requires you to provide general financial data and other information at the Facility level.

Facility-Specific Cost Allocation Instructions (Section IV.D.1.a of the Instructions)

Section IV.D.1.a of the Instructions requires you to perform a cost allocation among the Facilities at which the Company provides calling services to incarcerated people.

18. As instructed in section IV.D.1.a.(9), fully document, explain, and justify all cost assignments, attributions, and allocations and submit additional workpapers developed using Excel worksheets. As part of your explanation, specifically describe each factor you used to perform any attributions or allocations, and explain the process you used to perform each attribution and allocation. Specify, for each cost assignment, attribution, and allocation, whether the relevant cost data were recorded at the Company, contract, or Facility level.

[[Insert Provider Response Here]]

Facility-Specific Demand and Revenue Data (Section IV.D.1.d of the Instructions)

19. As instructed in section IV.D.1.d.(1)(a), if you repeat or merge data across multiple facilities covered by a single contract, explain why you did so and how you reported the data.

[[Insert Provider Response Here]]

20. As instructed in section IV.D.1.d.(1)(a), if you do not know a Facility's Average Daily Population and have provided your best estimate of that Average Daily Population in the Excel template, explain the basis for this estimate.

[[Insert Provider Response Here]]

21. As instructed in section IV.D.1.d.(1)(c), if you relied on estimation to provide the Total Billed and Unbilled Minutes for Incarcerated People's Tablets, explain the basis for this estimate.

[[Insert Provider Response Here]]

Additional Provider Explanatory Responses

22. *[[Insert Additional Provider Explanatory Response Here]]*

23. *[[Insert Additional Provider Explanatory Response Here]]*

FCC NOTICE REQUIRED BY THE PAPERWORK REDUCTION ACT

We have estimated that each IPCS provider's response to Form 2303(a) (consisting of Word and Excel Templates) will take 160 hours on average. Our estimate includes the time to read the instructions, look through existing records, gather and maintain the required data, and complete and review the form. It also includes the time it will take each provider to: (a) submit audited financial statements or reports, or similar documentation, for 2025, to the extent they have been produced in the ordinary course of business; (b) respond to any Commission requirement that the provider clarify or supplement its response to the data collection; and (c) keep all records necessary to implement this collection and make such records available to the Commission upon request. 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, AMD-PPM, Washington, DC 20554, Paperwork Reduction Project (3060-1314). We will also accept your comments via the Internet if you send them to pra@fcc.gov. Please **DO NOT SEND COMPLETED APPLICATIONS TO THIS ADDRESS**. Remember—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 or if we fail to provide you with this notice. This collection has been assigned an OMB Control Number of 3060-1314.

THE FOREGOING NOTICE IS REQUIRED BY THE PAPERWORK REDUCTION ACT OF 1995, P.L. 104-13, OCTOBER 1, 1995, 44 U.S.C. 3507.