

Note: This crosswalk index has One-to-One, One-to-Many, or

Excel Tab

A. General Information

B. Overview Information

C1-C2. Company-Wide Information

C3. Safety & Security Measures

D1. Facility Audio IPCS Costs

D1. Facility Video IPCS Costs

D1. Facility Demand and Revenue

FCC Notice

* There is no tab D2a tab because the Word instructions under the D2a heading relate to the general information reported at the top of the D1. Facility Audio IPCS and D1. Facility Video IPCS tabs.

Many-to-One relationships

Section of Instructions

IV. Required Information, A General Information

IV. Required Information, B Overview Information

IV. Required Information, C1 Overall Financial Information

IV. Required Information, C2 Service-Specific Financial Information

IV. Required Information, C3 Other Company-Wide Information - Safety and Security Measures

IV. Required Information, D1 Facility-Specific Financial Information, a., b., c.

IV. Required Information, D1 Facility-Specific Financial Information, a., b., c.

IV. Required Information, D1 Facility-Specific Financial Information, d. Facility-Specific Demand and Revenue Data

Pages

12 - 15

15 - 16

16 - 18

18 - 25

25 - 26

27 - 32

27 - 32

32 - 34

Workbook Structure

Do not directly input data into this tab.

Most of the tabs in this workbook are data input tabs (12). These tabs have a few summation calculations which flow into this 'Color Coding & Checks' tab. Summations from 2 input tabs ('Commission and Revenue Sharing' and 'Company-Wide Information') flow into this 'Color Coding & Checks' tab. Summations from all tabs flow into this 'Color Coding & Checks' tab.

Cell Color Coding

Interpretation

Gray	Informational - Field names, row names, fillers. Do not enter data
No color	Numeric value - Enter only positive numbers or zero, with exception
No color	Dropdown - Make a selection from a dropdown list, e.g., tax sector
No color	N/A populated by FCC - Not Available for data entry means leave blank
Yellow	Formula - Do not change, delete or overwrite any FCC formulas v
Green	Formulas that check for consistency - This tab checks the formula

* If the Company's account balance for an asset, contra asset, liability, contra liability, revenue, contra revenue, or expense is opposite of its expected debit or credit balance, report that balance as a negative number on the Excel template. If the accumulated deferred income taxes is a credit balance, representing a tax debt that will need to be paid in the future for accumulated deferred income taxes. If, instead, the account balance for the accumulated deferred income taxes is a debit balance, representing a tax asset, report that balance as a negative number.

** e.g., Sum of values for facilities = Company-wide value. See examples below.

Formula Checks

The following checks will improve inter-tab consistency.

If the difference (or percent difference) in formula values from 2 tabs is greater than 0.0001, the provider should perform all similar checks. See examples below. Review and revise the reported data to eliminate any inconsistencies.

EXAMPLES:

<u>Concept / Tabs</u>	<u>Cells</u>	<u>Values</u>	<u>Calculations</u>	<u>Notes</u>
Audio IPCS Costs				
B. Overview Information	B13		0 L1 = L2	Overview t
C1-C2. Company-Wide Information	C96		0 L2	
D1. Facility Audio IPCS Costs	G106*		0 L3	*Use the c
Difference C1-C2, D1			0 L4 = L3 - L2	This differe
Percent Difference			#DIV/0! L5 = L3 / L2 - 1	
Video IPCS Costs				
B. Overview Information	B14		0 L1 = L2	Overview t
C1-C2. Company-Wide Information	D96		0 L2	
D1. Facility Video IPCS Costs	G106*		0 L3	*Use the c
Difference C1-C2, D1			0 L4 = L3 - L2	This differe
Percent Difference			#DIV/0! L5 = L3 / L2 - 1	

Safety and Security Costs

B. Overview Information	B15		0 L1 = L2	Overview t
C1-C2. Company-Wide Information	E96		0 L2	
C3. Safety & Security Measures	L28		0 L3	
Difference C1-C2, C3			0 L4 = L3 - L2	
Percent Difference			#DIV/0! L5 = L3 / L2 - 1	

Total Revenue (minus Other)

B. Overview Information	Sum(B16:B17)		0 L1 = L2	Overview t
C1-C2. Company-Wide Information	B4 - F4		0 L2	Company-\
D1. Facility Demand and Revenue	G26 + G27*		0 L3	Audio + Vic
Difference C1-C2, D1			0 L4 = L3 - L2	
Percent Difference			#DIV/0! L5 = L3 / L2 - 1	

Audio Revenue

B. Overview Information	B16		0 L1 = L2	Overview t
C1-C2. Company-Wide Information	C4		0 L2	
D1. Facility Demand and Revenue	G26*		0 L3	*Use the c
Difference C1-C2, D1			0 L4 = L3 - L2	
Percent Difference			#DIV/0! L5 = L3 / L2 - 1	

Video Revenue

B. Overview Information	B17		0 L1 = L2	Overview t
C1-C2. Company-Wide Information	D4		0 L2	
D1. Facility Demand and Revenue	G27*		0 L3	*Use the c
Difference C1-C2, D1			0 L4 = L3 - L2	
Percent Difference			#DIV/0! L5 = L3 / L2 - 1	

Number of Facilities

A. General Information			no count	
B. Overview Information	B3		0	
C1. Company-Wide Information			no count	
D1. Facility Audio IPCS Costs	H4		5	Cell refer
D1. Facility Video IPCS Costs	H4		5	
D1. Facility Demand and Revenue	H2		5	
Do all facility counts match in all Tabs?			Yes or No?	

which are highlighted (color coded yellow, green).
to the 'B. Overview Information' tab.

a.

tions at the *.

tion of Company-Wide selections allows choice of "C" or "PTE".

as is, do not enter data.

with values, including those not highlighted. Note: Only a few examples are color coded in this workbook - no
a values in one tab against the corresponding formula values on another tab.**

ue, expense, or contra expense account is the
late. For example, the expected account balance for
ie future. If this is the case, report a positive number
ne taxes is a debit balance, representing an over-

tabs is low, then there is inter-tab consistency (closeness).

ow.

cies among the tabs or explain any inconsistencies in the Word template.

tab references Company-wide tab

ell in the last column which depends on number of facilities reported. Instead of Cell G106, use e.g., Cell XYZ:
ence may be slightly higher, because the tabs use different tax rates (e.g., weighted avg. v. state specific).

tab references Company-wide tab

ell in the last column which depends on number of facilities reported. Instead of Cell G106, use e.g., Cell XYZ:
ence may be slightly higher, because the tabs use different tax rates (e.g., weighted avg. v. state specific).

tab references Company-wide tab

tab references Company-wide tab

Wide minus Other Products and Services

deo; Use the last column which depends on number of facilities reported

tab references Company-wide tab

ell in the last column which depends on number of facilities reported. Instead of Cell G26, use e.g., Cell XYZ26

tab references Company-wide tab

ell in the last column which depends on number of facilities reported. Instead of Cell G27, use e.g., Cell XYZ27

nce will change to reflect count of facilities

t all instances.

106. The actual column TBD.

106. The actual column TBD.

6. The actual column TBD.

7. The actual column TBD.

Appendix B
Incarcerated People's Communications Services
2026 Mandatory Data Collection
Excel Template

WC Docket Nos. 23-62, 12-375

FCC Form 2303(a)

OMB Control No. 3060-1314 / Not approved by OMB

Estimated Time Per Response: 160 Hours

A. General Company Info	
(1) Company Name	
(2) Accounting Entity	
(3) Contact Person Information	
Name	
Title	
Email Address	
Phone Number	
(4) Holding Company Name	
(5) Filing Date (MM/DD/YYYY)	
(6) Headquarters Address	
(7) Publicly Listed (Yes/No)	
2025 General Company Information	
(8) List all IPCS-related services that the Company provided at or for Facilities, or to Incarcerated People or those they communicate with, during 2025. List all such services even if the Company only provided them at some Facilities.	
(9a) List all Business Segments, other than IPCS, that the Company engaged in during 2025.	
(9b) Provide 2025 Billed Revenues for each listed Business Segment during 2025.	
(9c) List all Business Segments, other than IPCS, the Company or an Affiliate provided at or for Facilities, or to Incarcerated People or those they communicate with, during 2025. List all Business Segments even if the Company or Affiliate provided them only at some Facilities.	
(10a) List each type of tangible and intangible asset attributable to providing IPCS during 2025. Exclude any type of asset whose Net Investment is less than 5% of the Company's total Net Investment.	
(10b) Provide the Net Investment in each listed type of asset as of December 31, 2025.	
(10c) List each Audio IPCS or Video IPCS, if any, that each type of asset supported.	
(10d) List each non-IPCS-related product or service, if any, that each type of asset supported.	

[illegible]

B. Overview Information for 2025

(1) Company Name
(2a) Number of Facilities
(2b) Number of Prisons
(2c) Number of Jails with ADP of 1,000 and above
(2d) Number of Jails with ADP between or equal to 350 - 999
(2e) Number of Jails with ADP between or equal to 100 - 349
(2f) Number of Jails with ADP between or equal to 50 - 99
(2g) Number of Jails with ADP between or equal to 0 - 49
(2h) Number of Contracts
(2i) Number of Prison Contracts
(2j) Number of Jail Contracts
(3a) Annual Total Expenses for Audio IPCS
(3b) Annual Total Expenses for Video IPCS
(3c) Annual Total Expenses for Safety and Security Measures
(3d) Annual Total Expenses for IPCS-related Payment Processing Services
(4a) Billed Revenues from Audio IPCS
(4b) Billed Revenues from Video IPCS
(4c) Billed Revenues from Safety and Security Measures
(5a) Total IPCS- and Non-IPCS-Related Site Commissions
(5)(a)(i) Total IPCS-Related Monetary Site Commissions
(5)(a)(ii) Total IPCS-Related In-Kind Site Commissions
(6a) Total Monetary Payments to Facilities Excluding Site Commissions
(6b) Total In-Kind Payments to Facilities Excluding Site Commissions

0
0
0
0
0
0
0
0

Company-Wide and Service	
	Company Wide
Total Billed Revenues	
Investments and Expenses	
Capital Assets:	
Tangible Assets	
Gross Investment	
Accumulated Depreciation	
Net Investment [row 8 - row 9]	0
Capitalized Research and Development	
Gross Investment	
Accumulated Amortization	
Net Investment [row 12 - row 13]	0
Purchased Software	
Gross Investment	
Accumulated Amortization	
Net Investment [row 16 - row 17]	0
Internally Developed Software	
Gross Investment	
Accumulated Amortization	
Net Investment [row 20 - row 21]	0
Trademarks	
Gross Investment	
Accumulated Amortization	
Net Investment [row 24 - row 25]	0
Capitalized Site Commissions	
Gross Investment	
Accumulated Amortization	
Net Investment [row 28 - row 29]	0
Capitalized Payments to Facilities Excluding Site Commissions	
Gross Investment	
Accumulated Amortization	
Net Investment [row 32 - row 33]	0
Other Identifiable Intangible Assets	
Gross Investment	
Accumulated Amortization	
Net Investment [row 36 - row 37]	0
Goodwill	
Gross Investment	
Accumulated Amortization	
Net Investment [row 40 - row 41]	0

Gross Investment in Assets [row 8 + row 12 + row 16 + row 20 + row 24 + row 28 + row 32 + row 36 + row 40; or row 8 + row 12 + row 16 + row 20 + row 24 + row 36 + row 40]	0
Accumulated Depreciation and Amortization of Assets [row 9 + row 13 + row 17 + row 21 + row 25 + row 29 + row 33 + row 37 + row 41; or row 9 + row 13 + row 17 + row 21 + row 25 + row 37 + row 41]	0
Net Investment in Assets [row 43 - row 44]	0
Accumulated Deferred Federal Income Taxes	
Accumulated Deferred State Income Taxes	
Customer Prepayments or Deposits	
Cash Working Capital	N/A
Net Capital Stock [row 45 - row 46 - row 47 - row 48 + row 49]	N/A
Capital Expenses:	
Depreciation - Tangible Assets	
Amortization - Capitalized Research and Development	
Amortization - Purchased Software	
Amortization - Internally Developed Software	
Amortization - Trademarks	
Amortization - Capitalized Site Commissions (include amortization recognized as an offset against gross revenues)	
Amortization - Capitalized Payments to Facilities Excluding Site Commissions (include amortization recognized as an offset against gross revenues)	
Amortization - Other Identifiable Intangible Assets	
Amortization - Goodwill	
Depreciation and Amortization of Assets [row 52 + row 53 + row 54 + row 55 + row 56 + row 57 + row 58 + row 59 + row 60; or row 52 + row 53 + row 54 + row 55 + row 56 + row 59 + row 60]	0
Weighted Average Cost of Capital	N/A
Return [row 62 x row 50]	N/A
Tax-Deductible Interest	
Interest Paid on Customer Prepayments or Deposits	
Other Income Tax-Related Adjustments	
Federal Taxable Income [row 63 - row 64 - row 66]	N/A
Federal Income Tax Rate	N/A
Federal Income Tax Gross-Up Factor [row 68/(1 - row 68)]	N/A
Federal Income Tax [row 69 x row 67]	N/A
Federal Income Tax Not Deductible for State Income Tax Purposes	N/A
State Taxable Income [row 67 + row 71]	N/A
State Income Tax Rate (weighted average of the individual state income tax rates from cell C153)	N/A
State Income Tax Gross-Up Factor [row 73 /(1 - row 73)]	N/A
State Income Tax [row 74 x row 72]	N/A
Total Capital Expenses [row 61 + row 63 + row 65 + row 70 + row 75]	N/A
Operating Expenses:	
Maintenance, Repair, and Engineering of Site Plant, Equipment, and Facilities	

Payments to Telecommunications Carriers or Other Entities for Interstate, International, or Intrastate Communications Other Than Extra Payments to Telecommunications Carriers or Other Entities for International Communications	
Extra Payments to Telecommunications Carriers or Other Entities for International Communications	
Field Services	
Network Operations	
Call Center	
Data Center and Storage	
Payment of Site Commissions Recognized as an Expense or an Offset Against Gross Revenues When Paid or When Transaction Occurred	
Payments to Facilities Excluding Site Commissions Recognized as an Expense or an Offset Against Gross Revenues When Paid or When Transaction Occurred	
Billing, Collection, Client Management, and Customer Care	
Sales and Marketing	
General and Administrative	
Other Overhead	
Taxes Other than Income Taxes	
Transactions Related to Mergers and Acquisitions	
Bad Debt	
Total Operating Expenses [sum of rows 78-93; or sum of rows 78-84 + sum of rows 87-93; or row 87]	0
Total Operating Expenses Excluding Extra Payments to Telecommunications Carriers or Other Entities for International Communications [row 94 - row 80; or row 87]	0
Annual Total Expenses Excluding Extra Payments to Telecommunications Carriers or Other Entities for International Communications [row 76 + row 95; or row 87]	N/A

[illegible]

[illegible]

Specific Financial Information for 2025

Services			
Audio IPCS	Video IPCS	Safety and Security Measures	IPCS-related Payment Processing Services
			N/A
			N/A
			N/A
0	0	0	N/A
			N/A
			N/A
0	0	0	N/A
			N/A
			N/A
0	0	0	N/A
			N/A
			N/A
0	0	0	N/A
			N/A
			N/A
0	0	0	N/A
			N/A
			N/A
0	0	0	N/A
N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A
			N/A
			N/A
0	0	0	N/A
			N/A
			N/A
0	0	0	N/A

0	0	0	N/A
0	0	0	N/A
0	0	0	N/A
			N/A
			N/A
			N/A
			N/A
0	0	0	N/A
			N/A
			N/A
			N/A
			N/A
			N/A
N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A
			N/A
			N/A
0	0	0	N/A
9.75%	9.75%	9.75%	N/A
0	0	0	N/A
			N/A
			N/A
			N/A
0	0	0	N/A
			N/A
0.00%	0.00%	0.00%	N/A
0	0	0	N/A
			N/A
0	0	0	N/A
			N/A
0.00%	0.00%	0.00%	N/A
0	0	0	N/A
0	0	0	N/A
			N/A

			N/A
			N/A
			N/A
			N/A
			N/A
			N/A
N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A
			N/A
			N/A
			N/A
			N/A
			N/A
			N/A
0	0	0	0
0	0	0	0
0	0	0	0

x Rates for 2025

[illegible]

[illegible]

Other Products and Services
0
0
0
0
0
N/A
N/A
N/A
N/A
N/A
N/A
0
0

0
0
0
N/A
N/A
N/A
N/A
0
N/A
N/A
N/A
N/A
N/A
N/A
N/A
N/A
N/A
N/A
N/A
N/A

N/A
N/A
0
0
N/A

a. Company-Wide and b. Service-Specific Costs of Provider's Safety and Security Measures for 2025

1. Annual Total Expenses of Providing Safety and Security Measures [C1. Company-Wide Information, E96]	0
--	---

[illegible]

D1. Facility-Specific Audio IPCS Costs For 2025

a. General Information	
(1) Unique Contract Identifier	
(2) Unique Facility Identifier	
(3) Contractor Name	
(4) Subcontractor Name	
(5) Counterparty to Contract	
(6)(a) Facility Street Number and Street Name	
(6)(b) Facility Building Identifier (if any)	
(6)(c) Facility City	
(6)(d) Facility State	
(6)(e) Facility Zip Code	
(7) Facility Type (Jail (J) or Prison (P))	
(8) Maximum Audio Communication Duration	
b. Cost Allocation Results	
1. Capital Assets:	
(i) Tangible Assets	
(a) Gross Investment	
(b) Accumulated Depreciation	
(d) Net Investment [row 18 - row 19]	0
(ii) Capitalized Research and Development	
(a) Gross Investment	
(c) Accumulated Amortization	
(d) Net Investment [row 22 - row 23]	0
(iii) Purchased Software	
(a) Gross Investment	
(c) Accumulated Amortization	
(d) Net Investment [row 26 - row 27]	0
(iv) Internally Developed Software	
(a) Gross Investment	
(c) Accumulated Amortization	
(d) Net Investment [row 30 - row 31]	0
(v) Trademarks	
(a) Gross Investment	
(c) Accumulated Amortization	
(d) Net Investment [row 34 - row 35]	0
Capitalized Site Commissions	
Gross Investment	N/A
Accumulated Amortization	N/A
Net Investment	N/A
Capitalized Payments to Facilities Excluding Site Commissions	
Gross Investment	N/A
Accumulated Amortization	N/A
Net Investment	N/A
(vi) Other Identifiable Intangible Assets	

(a) Gross Investment	
(c) Accumulated Amortization	
(d) Net Investment [row 46 - row 47]	0
(vii) Goodwill	
(a) Gross Investment	
(c) Accumulated Amortization	
(d) Net Investment [row 50 - row 51]	0
Gross Investment in Assets [row 18 + row 22 + row 26 + row 30 + row 34 + row 46 + row 50]	0
Accumulated Depreciation and Amortization of Assets [row 19 + row 23 + row 27 + row 31 + row 35 + row 47 + row 51]	0
Net Investment in Assets [row 53 - row 54]	0
(e) Accumulated Deferred Federal Income Taxes	
(f) Accumulated Deferred State Income Taxes	
(g) Customer Prepayments or Deposits	
(h) Cash Working Capital	
(i) Net Capital Stock [row 55 - row 56 - row 57 - row 58 + row 59]	0
2. Capital Expenses:	
(i)(a) Depreciation - Tangible Assets	
(ii)(b) Amortization - Capitalized Research and Development	
(iii)(b) Amortization - Purchased Software	
(iv)(b) Amortization - Internally Developed Software	
(v)(b) Amortization - Trademarks	
Amortization - Capitalized Site Commissions (include amortization recognized as an offset against gross revenues)	N/A
Amortization - Capitalized Payments to Facilities Excluding Site Commissions (include amortization recognized as an offset against gross revenues)	N/A
(vi)(b) Amortization - Other Identifiable Intangible Assets	
(vii)(b) Amortization - Goodwill	
Depreciation and Amortization of Assets [row 62 + row 63 + row 64 + row 65 + row 66 + row 69 + row 70]	0
(c) Weighted Average Cost of Capital	9.75%
(d) Return [row 72 x row 60]	0
(e) Tax-Deductible Interest	
(f) Interest Paid on Customer Prepayments or Deposits	
(g) Other Income Tax-Related Adjustments	
(h) Federal Taxable Income [row 73 - row 74 - row 76]	0
(i) Federal Income Tax Rate	
(j) Federal Income Tax Gross-Up Factor [row 78/(1 - row 78)]	0.00%
(k) Federal Income Tax [row 79 x row 77]	0
(l) Federal Income Tax Not Deductible for State Income Tax Purposes	
(m) State Taxable Income [row 77 + row 81]	0
(n) State Income Tax Rate	
(o) State Income Tax Gross-Up Factor [row 83 /(1 - row 83)]	0.00%

(p) State Income Tax [row 84 x row 82]	0
Total Capital Expenses [row 71 + row 73 + row 75 + row 80 + row 85]	0
3. Operating Expenses:	
(a) Maintenance, Repair, and Engineering of Site Plant, Equipment, and Facilities	
(b) Payments to Telecommunications Carriers or Other Entities for Interstate, International, or Intrastate Communications Other Than Extra Payments to Telecommunications Carriers or Other Entities for International Communications	
(c) Extra Payments to Telecommunications Carriers or Other Entities for International Communications	
(d) Field Services	
(e) Network Operations	
(f) Call Center	
(g) Data Center and Storage	
Site Commissions Recognized as an Expense or an Offset Against Gross Revenues When Paid or When Transaction Occurred	N/A
Payments to Facilities Excluding Site Commissions Recognized as an Expense or an Offset Against Gross Revenues When Paid or When Transaction Occurred	N/A
(h) Billing, Collection, Client Management, and Customer Care	
(i) Sales and Marketing	
(j) General and Administrative	
(k) Other Overhead	
(l) Taxes Other than Income Taxes	
(m) Transactions Related to Mergers and Acquisitions	
(n) Bad Debt	
Total Operating Expenses [sum of rows 88-94 + sum of rows 97-103]	0
Total Operating Expenses Excluding Extra Payments to Telecommunications Carriers or Other Entities for International Communications [row 104 - row 90]	0
Annual Total Expenses for Audio IPCS Excluding Extra Payments to Telecommunications Carriers or Other Entities for International Communications [row 86 + row 105]	0

0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A

Total

0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A
0	0	0	0
9.75%	9.75%	9.75%	9.75%
0	0	0	0
0	0	0	0
0.00%	0.00%	0.00%	0.00%
0	0	0	0
0	0	0	0
0.00%	0.00%	0.00%	0.00%

0	0	0	0
0	0	0	0
N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A
0	0	0	0
0	0	0	0
0	0	0	0

5

Count

D1. Facility-Specific Video IPCS Costs For 2025

a. General Information	
(1) Unique Contract Identifier	
(2) Unique Facility Identifier	
(3) Contractor Name	
(4) Subcontractor Name	
(5) Counterparty to Contract	
(6)(a) Facility Street Number and Street Name	
(6)(b) Facility Building Identifier (if any)	
(6)(c) Facility City	
(6)(d) Facility State	
(6)(e) Facility Zip Code	
(7) Facility Type (Jail (J) or Prison (P))	
(8) Maximum Video Communication Duration	
b. Cost Allocation Results	
1. Capital Assets:	
(i) Tangible Assets	
(a) Gross Investment	
(b) Accumulated Depreciation	
(d) Net Investment [row 18 - row 19]	0
(ii) Capitalized Research and Development	
(a) Gross Investment	
(c) Accumulated Amortization	
(d) Net Investment [row 21 - row 23]	0
(iii) Purchased Software	
(a) Gross Investment	
(c) Accumulated Amortization	
(d) Net Investment [row 26 - row 27]	0
(iv) Internally Developed Software	
(a) Gross Investment	
(c) Accumulated Amortization	
(d) Net Investment [row 30 - row 31]	0
(v) Trademarks	
(a) Gross Investment	
(c) Accumulated Amortization	
(d) Net Investment [row 34 - row 35]	0
Capitalized Site Commissions	
Gross Investment	N/A
Accumulated Amortization	N/A
Net Investment	N/A
Capitalized Payments to Facilities Excluding Site Commissions	
Gross Investment	N/A
Accumulated Amortization	N/A
Net Investment	N/A
(vi) Other Identifiable Intangible Assets	

(a) Gross Investment	
(c) Accumulated Amortization	
(d) Net Investment [row 46 - row 47]	0
(vii) Goodwill	
(a) Gross Investment	
(c) Accumulated Amortization	
(d) Net Investment [row 50 - row 51]	0
Gross Investment in Assets [row 18 + row 22 + row 26 + row 30 + row 34 + row 46 + row 50]	0
Accumulated Depreciation and Amortization of Assets [row 19 + row 23 + row 27 + row 31 + row 35 + row 47 + row 51]	0
Net Investment in Assets [row 53 - row 54]	0
(e) Accumulated Deferred Federal Income Taxes	
(f) Accumulated Deferred State Income Taxes	
(g) Customer Prepayments or Deposits	
(h) Cash Working Capital	
(i) Net Capital Stock [row 55 - row 56 - row 57 - row 58 + row 59]	0
2. Capital Expenses:	
(i)(a) Depreciation - Tangible Assets	
(ii)(b) Amortization - Capitalized Research and Development	
(iii)(b) Amortization - Purchased Software	
(iv)(b) Amortization - Internally Developed Software	
(v)(b) Amortization - Trademarks	
Amortization - Site Commissions (include amortization recognized as an offset against gross revenues)	N/A
Amortization - Capitalized Payments to Facilities <u>Excluding</u> Site Commissions (include amortization recognized as an offset against gross revenues)	N/A
(vi)(b) Amortization - Other Identifiable Intangible Assets	
(vii)(b) Amortization - Goodwill	
Depreciation and Amortization of Assets [row 62 + row 63 + row 64 + row 65 + row 66 + row 69 + row 70]	0
(c) Weighted Average Cost of Capital	9.75%
(d) Return [row 72 x row 60]	0
(e) Tax-Deductible Interest	
(f) Interest Paid on Customer Prepayments or Deposits	
(g) Other Income Tax-Related Adjustments	
(h) Federal Taxable Income [row 73 - row 74 - row 76]	0
(i) Federal Income Tax Rate	
(j) Federal Income Tax Gross-Up Factor [row 78/(1 - row 78)]	0.00%
(k) Federal Income Tax [row 79 x row 77]	0
(l) Federal Income Tax Not Deductible for State Income Tax Purposes	
(m) State Taxable Income [row 77 + row 81]	0
(n) State Income Tax Rate	
(o) State Income Tax Gross-Up Factor [row 83/(1 - row 83)]	0.00%
(p) State Income Tax [row 84 x row 82]	0
Total Capital Expenses [row 71 + row 73 + row 75 + row 80 + row 85]	0

3. Operating Expenses:	
(a) Maintenance, Repair, and Engineering of Site Plant, Equipment, and Facilities	
(b) Payments to Telecommunications Carriers or Other Entities for Interstate, International, or Intrastate Communications Other Than Extra Payments to Telecommunications Carriers or Other Entities for International Communications	
(c) Extra Payments to Telecommunications Carriers or Other Entities for International Communications	
(d) Field Services	
(e) Network Operations	
(f) Call Center	
(g) Data Center and Storage	
Site Commissions Recognized as an Expense or an Offset Against Gross Revenues When Paid or When Transaction Occurred	N/A
Payments to Facilities Excluding Site Commissions Recognized as an Expense or an Offset Against Gross Revenues When Paid or When Transaction Occurred	N/A
(h) Billing, Collection, Client Management, and Customer Care	
(i) Sales and Marketing	
(j) General and Administrative	
(k) Other Overhead	
(l) Taxes Other than Income Taxes	
(m) Transactions Related to Mergers and Acquisitions	
(n) Bad Debt	
Total Operating Expenses [sum of rows 88-94 + sum of rows 97-103]	0
Total Operating Expenses Excluding Extra Payments to Telecommunications Carriers or Other Entities for International Communications [row 104 - row 90]	0
Annual Total Expenses for Video IPCS Excluding Extra Payments to Telecommunications Carriers or Other Entities for International Communications [row 86 + row 105]	0

0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A

Total

0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A
0	0	0	0
9.75%	9.75%	9.75%	9.75%
0	0	0	0
0	0	0	0
0.00%	0.00%	0.00%	0.00%
0	0	0	0
0	0	0	0
0.00%	0.00%	0.00%	0.00%
0	0	0	0
0	0	0	0

N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A
0	0	0	0
0	0	0	0
0	0	0	0

0

5

Count

D1. Facility-Specific Demand and Revenue Data for 2025

Enter Unique Contract Identifier for Facility in this row

d. Facility-specific Demand and Revenue Data

Enter Unique Facility Identifier in this row

(1) Annual Demand for IPCS

(a) Total Billed Communications for Audio IPCS

(b) Total Unbilled Communications for Audio IPCS

(c) Total Billed and Unbilled Communications for Audio IPCS

(d) Total Billed Minutes for Audio IPCS

(e) Total Unbilled Minutes for Audio IPCS

(f) Total Billed and Unbilled Minutes for Audio IPCS

(g) Total Billed Communications for Video IPCS

(h) Total Unbilled Communications for Video IPCS

(i) Total Billed and Unbilled Communications for Video IPCS

(j) Total Billed Minutes for Video IPCS

(k) Total Unbilled Minutes for Video IPCS

(l) Total Billed and Unbilled Minutes for Video IPCS

(m) Average Daily Population

(n) Number of Incarcerated People's Tablets

(o) Incarcerated People's Tablets Total Billed and Unbilled IPCS Minutes

(p) Incarcerated People's Tablets Total Billed and Unbilled non-IPCS Minutes

(q) Number of Incarcerated People's Kiosks

(r) Number of Other Devices Used by Incarcerated People to Access IPCS

(2) Annual Demand for IPCS-related Payment Processing Service

Billed Transactions for IPCS-related Payment Processing Services

(3) Annual Revenues from IPCS

(a) Total Billed Revenues from Audio IPCS

(b) Total Billed Revenues from Video IPCS

[illegible]

5

Count

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 16 minutes. The time to read the instructions, look through existing records, gather and maintain the required data, and complete and review the response will take each provider to: (a) submit audited financial statements or reports, or similar documentation, for 2025, to the extent they have such records of business; (b) respond to any Commission requirement that the provider clarify or supplement its response to the data collection; (c) implement this collection and make such records available to the Commission upon request. If you have any comments on this collection and reduce the burden it causes you, please write the Federal Communications Commission, AMD-PPM, Washington, DC 20541 (3060-1314). We will also accept your comments via the Internet if you send them to pra@fcc.gov. Please DO NOT SEND COMMENTS TO ANY OTHER ADDRESS. Remember—you are not required to respond to a collection of information sponsored by the Federal government, unless it displays a currently valid OMB control number or if we fail to provide you with this notice. The OMB Control Number of 3060-1314.

THE FOREGOING NOTICE IS REQUIRED BY THE PAPERWORK REDUCTION ACT OF 1995, P.L. 104-13,