Alaska Universal Service Administrative Company

BOARD OF DIRECTORS

Meeting Agenda

Monthly Meeting – Monday, September 28, 2026 9:30 a.m.

Anchorage, Alaska

Teleconference: Contact AUSAC for Meeting Link

I. Roll Call

II. Approval of Agenda

III. Public Comment (Limited to 5 Minutes)

IV. Approval of Prior Minutes

- A. August 27, 2026 – Monthly Board Meeting

V. AUSF Remittance and Distribution: August 2026

- A. AUSF Late Fee Waiver Request

VI. Agent Report

- A. Financial Statements – August 2026
- B. AECA Invoices – August 2026

VII. Unfinished Business

VIII. New Business

- A. Remittance Reporting Question with Accounting Change
- B. Executive Session –
  1. Reporting Portal Project
  2. Compliance Review of 2025 in 2027
  3. Draft –2027 AUSAC Budget
  4. Draft – 2027 AUSF Surcharge

IX. Next Meeting/Adjournment

- A. Reschedule from October 28, 2026 1:00 p.m. to October 29, 2026 (a.m.)

ALASKA UNIVERSAL SERVICE

ADMINISTRATIVE COMPANY

Board of Directors

Monthly Meeting

August 27, 2026

DRAFT

I. Roll Call

Board President Laura Kompkoff called the meeting to order at approximately 9:00 a.m. Alaska time.

She then asked Keegan Bernier to call roll:

Laura Kompkoff, President – Other Telecom Provider (virtual)
Juliana Wayman, Vice President – CLEC (virtual)
Sarah Sandbak, Secretary/Treasurer – Wireless (virtual)
Charles Berdahl, ACS (virtual)

Members present through proxy:

Lisa Koker – ILEC (proxy to Sarah Sandbak)

The members attending represented a quorum.

Members absent:

Jana St. Germaine, ILEC

Others present:

Keegan Bernier, Agent (virtual)

II. Approval of Agenda

Motion, by Sarah Sandbak, seconded by Juliana Wayman, that the Board approves the agenda.

Motion passed, unopposed.

III. Public Comments

There were no public comments.

IV. Approval of Prior Minutes

A. July 28, 2026 Monthly Meeting

Motion, by Charles Berdahl, seconded by Juliana Wayman, that the minutes from the July 28, 2026 monthly meeting be approved.

Motion passed, unopposed.

V. AUSF Remittance and Distribution Report

Board President Laura Kompkoff asked Ms. Bernier to present the July 2026 AUSF Remittance and Distribution Report.

Ms. Bernier provided a brief review of the current disbursements and the distribution shortage. She noted that a large remitter reported significantly less in revenues this month due to an apparent data entry error. The company has been contacted and is working to correct the issue. The 2025 support shortages are no longer eligible for disbursement per the 6-month accrual regulation.

The support funds are scheduled to be distributed on August 28, 2026. A copy of the distribution report was included in the packet labeled V.

Motion, by Charles Berdahl, seconded by Juliana Wayman, that the Board approves the July 2026 AUSF Remittance and Distribution Report and authorizes the distribution of funds on or about August 28, 2026 in the amount of $877,183.17.

Motion passed, unopposed.

A. AUSF Late Fee Waiver Request

Ms. Bernier presented late fee waiver requests from one consultant for seven clients, the remittance history, and the consultant's explanation for each company.

Motion, by Charles Berdahl, seconded by Juliana Wayman, that the Board decline the waivers of late fees for the seven companies.

Motion passed, unopposed.

VI. Agent Report

Board President Laura Kompkoff asked Ms. Bernier to present the monthly administrative report, along with the financial reports for July 2026. Both reports are included in these minutes.

There were two items for the Board to consider, the invoice from AECA for July 2026 services, the progress billing from Aldrich for the 990 tax prep.

Ms. Bernier presented a proposal to update the remittance reporting process to an online reporting format. This update would increase security, reduce AUSAC staff time spent on data entry, alert submitters of discrepancies in reporting and streamline the AUSAC remittance processing procedures. The Board discussed and requested additional information on cost and project parameters.

BOARD ACTION REQUEST #1:

Motion, by Charles Berdahl, seconded by Juliana Wayman, that the Board approve payment for invoice number 374, from AECA, for July 2026 administrative services for a total of $3,704.01.

Motion passed, unopposed.

BOARD ACTION REQUEST #2:

Motion, by Sarah Sandbak, seconded by Juliana Wayman, that Board approve the payment for the invoice from Aldrich, for the progress billing of the 990 tax preparation, for a total of $1,575.00.

Motion passed, unopposed.

VII. Unfinished Business

There was no unfinished business.

VIII. New Business

A. Company Compliance Review Findings

Ms. Bernier presented an update on the progress of the compliance review and notified the Board that one company has been assessing the surcharge on USF collections from end-users. AUSAC has notified the company that tax collections are not eligible for the AUSF surcharge. AUSAC will be requesting corrections to the 2024-present remittance reports as this correction is due to the compliance review findings. AUSAC will also request certification that the credits will be issued to the company's end-users.

IX. Adjournment

Board President Laura Kompkoff adjourned the meeting at approximately 9:57 a.m. The next regular Board meetings were previously scheduled for September 28, 2026 at 9:30 a.m. AKST and October 28, 2026 at 1:00 p.m.

AUSAC

Alaska Universal Service Administrative Company
P. O. Box 241281
Anchorage, Alaska 99524

To: Board of Directors

From: Keegan Bernier, Agent

Subject: Remittance and Distribution Report

Date: September 28, 2026

The AUSF Remittance and Distribution Report for August 2026 reflects the following:

$2,000.00	previous AUSF balance
$273.93	interest on investments
$2,263.88	late fees
$900,615.43	remittances received in current period
$905,153.24	total balance
($5,143.35)	current August period support disbursements
($898,009.89)	current year (2026) prior period shortage disbursements
($0.00)	prior year (2025) prior period shortage disbursements
($903,153.24)	**total support disbursements**
$2,000.00	ending AUSF balance
($2,000.00)	LESS: accrual for operating expenses
$0.00	Available Balance

The distribution of funds is scheduled for September 30, 2026. The August distribution report reflects the approved 2026 support amounts from TA 45-998 (effective January 1, 2026) AUSAC has distributed 14.40% of the total AUSF support estimate for the rate year 2026, see page 4.

Distribution Percentage of each Support Element:

AUSAC 2026 Rate Year (Jan-Dec), page 4
54.41% of AUSAC's operating budget
14.00% of the support requirement for Nonpooled ENS
14.00% of the support requirement for Pooled ENS

The August 2026 period distribution experienced a shortage of 100% after admin fees, and 85.25% of the February 2026 period will be disbursed, see page 6.

This concludes the report for the August 2026 period.

Board of Directors

Laura Kompkoff
President
Other Telecom Providers
lkompkoff@cvtc.org

Juliana Wayman
Vice President
CLEC
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Sarah Sandbak
Secretary/Treasurer
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Remittance and Distribution Report

Alaska Universal Service Administrative Company
Intrastate End User Revenues

Monthly AUSF Remittance

August-26

	Number of Companies	Local Exchange Revenues	Mobile Revenues	Interexchange Revenues	Pay Telephone Revenues	Other Revenues	Uncollectible Revenues	VoIP Revenues	Total Reported Revenues	Amount Remitted
Total	126	4,350,175.21	2,769,254.51	1,427,714.99	408.00	102,946.85	(9,339.85)	364,978.60	9,006,138.31	900,615.43

Alaska Universal Service Administrative Company

AUSF Distribution

August-26

Total Distribution	Current Distribution	Current Year Support Shortage Dist.	Prior Year Support Shortage Dist.	Total Distribution
AECA: Pooling Co. CCL	0.00	195,652.18	0.00	195,652.18
ACSA - Ft. Wainwright	0.00	7,768.34	0.00	7,768.34
ACS - Fairbanks	0.00	53,536.83	0.00	53,536.83
ACSA - Juneau	0.00	3,030.65	0.00	3,030.65
ACSN - Glacier State	0.00	110,856.34	0.00	110,856.34
ACSN - Sitka	0.00	7,822.90	0.00	7,822.90
ASTAC	0.00	27,693.73	0.00	27,693.73
CORDOVA	0.00	20,300.11	0.00	20,300.11
CVTC	0.00	90,864.17	0.00	90,864.17
GCI	0.00	79,014.45	0.00	79,014.45
INTERIOR	0.00	44,109.96	0.00	44,109.96
KPU	0.00	37,229.66	0.00	37,229.66
MTA	0.00	206,570.38	0.00	206,570.38
MUKLUK	0.00	13,560.19	0.00	13,560.19
Subtotal	0.00	898,009.89	0.00	898,009.89
AUSAC	5,143.35	0.00	0.00	5,143.35
Total Distribution	$5,143.35	$898,009.89	$0.00	$903,153.24

Alaska Universal Service Administrative Company

AUSF Distribution

August-26

Distribution This Month	August-26
Total Remittance	$900,615.43
Previous Month AUSF Balance	$2,000.00
Interest on Investments	$273.93
Late Fees Received/Misc	$2,263.88
Total Funds Collected	$905,153.24
LESS: Accrual for Operating Expenses*	($2,000.00)
Total Available to Distribute	$903,153.24

Less:	Current Period	Current Year Support Shortage Dist.	Prior Year Support Shortage Dist.	Total Distribution
AUSAC Administrative Sweep	$5,143.35	$0.00	$0.00	$5,143.35
ENS Nonpooling Co. Support	$0.00	$702,357.71	$0.00	$702,357.71
ENS Pooling Co. Support	$0.00	$195,652.18	$0.00	$195,652.18
Distribution This Month	$5,143.35	$898,009.89	$0.00	$903,153.24

Total AUSF Balance	$2,000.00
AUSF End of Period Available Balance**	**$0.00**

*Accrual for Operating Expenses is an accrual to maintain $2000 in bank.

**The accrual for operating expenses is removed from the total balance to calculate the available balance.

Alaska Universal Service Administrative Company

AUSF Distribution

August-26

2026 Year-To-Date Summary for rate in effect Jan 2026

	Total
AUSF FUNDS	
Prior Year Balance	$2,000.00
YTD Remittance	$7,579,169.07
YTD Interest on Investments and misc items	$23,109.66
YTD Prior Year Distribution	$5,764,028.72
YTD Current Year Distribution	$1,838,250.01
AUSF Balance	$2,000.00
	$0.00
AUSAC ADMINISTRATION	
Proposed Budget	$125,557.00
YTD Distribution	$68,317.96
% Distributed	54.41%
Essential Network Support - Nonpooling Companies	
Annual Support	$9,886,996.00
YTD Distribution	$1,384,311.51
% Distributed	14.00%
Essential Network Support - Pooling Companies	
Annual Support	$2,754,170.00
YTD Distribution	$385,620.54
% Distributed	14.00%
TOTAL	
Total Support Estimate	$12,766,723.00
YTD Distribution	$1,838,250.01
% Distributed	14.40%
GROSS ANNUAL END USER REVENUES	
Filed Annual End User Revenues	$120,752,706
YTD End User Revenues (YTD Aug 26)	$75,211,045
% Reported	62.29%

Alaska Universal Service Administrative Company

AUSF Distribution

August-26

	F=A+B-C	A	B	C
AUSF History	Balance	Remittance	Investment Interest and Late Fees	Distribution
1999 Total	286,071.09	3,738,651.25		3,452,580.16
2000 Total	391,714.75	4,009,706.32		3,617,991.57
2001 Total	(341,527.65)	1,234,183.32	27,963.38	1,603,674.35
2002 Total	(99,223.12)	1,768,702.77	7,454.15	1,875,380.04
2003 Total	(5,655.00)	2,170,950.12	2,504.32	2,179,109.44
2004 Total	55,383.76	3,075,113.32	1,654.81	3,021,384.37
2005 Total	32,434.40	3,361,183.54	7,512.14	3,336,261.28
2006 Total	475,993.97	4,288,029.01	24,212.01	3,836,247.05
2007 Total	956,193.52	4,719,544.95	43,790.66	3,807,142.09
2008 Total	(1,095,207.89)	3,040,932.59	23,530.75	4,159,671.23
2009 Total	(434,340.88)	3,923,388.25	8,761.29	4,366,490.42
2010 Total	472,419.01	5,037,854.71	1,494.26	4,566,929.96
2011 Total	1,448,846.05	16,584,300.28	2,079.79	15,137,534.02
2012 Total	415,458.70	30,631,836.49	4,800.55	30,221,178.34
2013 Total	274,031.14	29,505,235.91	5,480.99	29,236,685.76
2014 Total	(1,300,851.43)	27,053,757.73	4,810.31	28,359,419.47
2015 Total	(925,825.50)	26,689,956.54	3,918.53	27,619,700.57
2016 Total	(600,027.42)	26,898,008.03	1,318.29	27,499,353.74
2017 Total	(4,887.50)	27,788,850.61	3,532.67	27,797,270.78
2018 Total	6,847,260.61	36,178,403.61	119,501.14	29,450,644.14
2019 Total	(6,847,260.61)	15,858,521.14	95,582.97	22,801,364.72
2020 Total	0.00	14,424,848.97	4,362.87	14,429,211.84
2021 Total	0.00	13,522,151.30	4,090.65	13,526,241.95
2022 Total	0.00	13,149,188.57	123,414.48	13,272,603.05
2023 Total	(0.00)	12,590,317.92	6,218.16	12,596,536.08
2024 Total	1,000.00	12,113,111.77	26,786.75	12,138,898.52
2025 Total	0.00	12,204,297.90	19,340.95	12,223,638.85
Year End 2025 AUSF	$2,000.00	$343,356,729.02	$554,775.92	$343,909,504.94
2026				
January	0.00	945,452.58	4,853.88	950,306.46
February	0.00	935,665.16	8,351.83	944,016.99
March	0.00	1,035,047.82	1,285.88	1,036,333.70
April	0.00	951,307.92	1,603.04	952,910.96
May	0.00	929,542.04	616.24	930,158.28
June	0.00	1,006,795.20	1,420.73	1,008,215.93
July	0.00	874,742.92	2,440.25	877,183.17
August	0.00	900,615.43	2,537.81	903,153.24
September	0.00			
October	0.00			
November	0.00			
December	0.00			
2026 AUSF Subtotal	$0.00	$7,579,169.07	$23,109.66	$7,602,278.73
Total AUSF to Date	$2,000.00	$350,935,898.09	$577,885.58	$351,511,783.67

Alaska Universal Service Administrative Company

AUSF Distribution

August-26

Support Shortage Detail							
Distribution Priority	Support Period		AUSAC Admin Fee	ENS Nonpooling Support	ENS Pooling Support	Adjustments	Totals
Month 7 (Dropped from Shortage List)	January-26	Support Shortage		(141,962.61)	(39,545.80)	-	(181,508.41)
		Shortage Paid		-	-	-	-
		% Payment					
		Remaining Support Not Recoverable		(141,962.61)	(39,545.80)	-	(181,508.41)
Month 6 (Oldest)	February-26	Support Shortage		(823,916.41)	(229,514.16)	-	(1,053,430.57)
		Shortage Paid		702,357.71	195,652.18	-	898,009.89
		% Payment		85.25%	85.25%	85.25%	85.25%
		Remaining Support Shortage		(121,558.70)	(33,861.98)	-	(155,420.68)
Month 5	March-26	Support Shortage		(823,916.41)	(229,514.16)	-	(1,053,430.57)
		Shortage Paid		-	-	-	-
		% Payment		0.00%	0.00%	0.00%	0.00%
		Remaining Support Shortage		(823,916.41)	(229,514.16)	-	(1,053,430.57)
Month 4	April-26	Support Shortage		(823,916.41)	(229,514.16)	-	(1,053,430.57)
		Shortage Paid		-	-	-	-
		% Payment		0.00%	0.00%	0.00%	0.00%
		Remaining Support Shortage		(823,916.41)	(229,514.16)	-	(1,053,430.57)
Month 3	May-26	Support Shortage		(823,916.41)	(229,514.16)	-	(1,053,430.57)
		Shortage Paid		-	-	-	-
		% Payment		0.00%	0.00%	0.00%	0.00%
		Remaining Support Shortage		(823,916.41)	(229,514.16)	-	(1,053,430.57)
Month 2	June-26	Support Shortage		(823,916.41)	(229,514.16)	-	(1,053,430.57)
		Shortage Paid		-	-	-	-
		% Payment		0.00%	0.00%	0.00%	0.00%
		Remaining Support Shortage		(823,916.41)	(229,514.16)	-	(1,053,430.57)
Month 1 (Newest)	July-26	Support Shortage		(823,916.41)	(229,514.16)	-	(1,053,430.57)
		Shortage Paid		-	-	-	-
		% Payment		0.00%	0.00%	0.00%	0.00%
		Remaining Support Shortage		(823,916.41)	(229,514.16)	-	(1,053,430.57)
Current Period	August-26	Current Support Due	(5,143.35)	(823,916.41)	(229,514.16)	-	(1,058,573.92)
		Current Distribution Paid	5,143.35	-	-	-	5,143.35
		% Payment	100.00%	0.00%	0.00%	0.00%	0.00%
		Support Shortage	-	(823,916.41)	(229,514.16)	-	(1,053,430.57)
Total Distribution			5,143.35	702,357.71	195,652.18	-	903,153.24
Total Support Shortage			-	(5,065,057.16)	(1,410,946.94)	-	(6,476,004.10)

Alaska Universal Service Administrative Company

AUSF Distribution

August-26

Current Distribution by Company	Monthly Support	Percent of Support	Distribution Breakdown							
			Support Distribution Made on September 30, 2026							
			Feb 2026 Period	Mar 2026 Period	Apr 2026 Period	May 2026 Period	Jun 2026 Period	Jul 2026 Period	Total Shortage Distribution	Current Period
		Pool ENS Dist	$ 195,652.18	$ -	$ -	$ -	$ -	$ -	$ 195,652.18	$ -
		NP ENS Dist	$ 702,357.71	$ -	$ -	$ -	$ -	$ -	$ 702,357.71	$ -
ENS										
Pooled										
AECA: Pooling Co. ENS	$232,263.75	100.00%	195,652.18	-	-	-	-	-	195,652.18	-
Pooled Subtotal	$ 232,263.75	100.00%	195,652.18	-	-	-	-	-	195,652.18	-
NonPooled										
ACSA - Ft. Wainwright	$ 9,112.83	1.11%	7,768.34	-	-	-	-	-	7,768.34	-
ACS - Fairbanks	62,802.58	7.62%	53,536.83	-	-	-	-	-	53,536.83	-
ACSA - Juneau	3,555.17	0.43%	3,030.65	-	-	-	-	-	3,030.65	-
ACSN - Glacier State	130,042.50	15.78%	110,856.34	-	-	-	-	-	110,856.34	-
ACSN - Sitka	9,176.83	1.11%	7,822.90	-	-	-	-	-	7,822.90	-
ASTAC	32,486.75	3.94%	27,693.73	-	-	-	-	-	27,693.73	-
CORDOVA	23,813.50	2.89%	20,300.11	-	-	-	-	-	20,300.11	-
CVTC	106,590.25	12.94%	90,864.17	-	-	-	-	-	90,864.17	-
INTERIOR	51,744.17	6.28%	44,109.96	-	-	-	-	-	44,109.96	-
KPU	43,673.08	5.30%	37,229.66	-	-	-	-	-	37,229.66	-
MTA	242,322.00	29.41%	206,570.38	-	-	-	-	-	206,570.38	-
MUKLUK	15,907.08	1.93%	13,560.19	-	-	-	-	-	13,560.19	-
GCI	92,689.67	11.25%	79,014.45	-	-	-	-	-	79,014.45	-
NonPooled Subtotal	$ 823,916.41	100.00%	702,357.71	-	-	-	-	-	702,357.71	-
ENS Distribution Total	$ 1,056,180.16		898,009.89	-	-	-	-	-	898,009.89	-

Alaska Universal Service Administrative Company

AUSF Distribution

August-26

Current Distribution by Company	ENS					
	Current Support Due	Current Support Distribution	Current Month Support Shortage	Current Year Support Shortage Dist	Prior Year Support Shortage Dist & Adjustments	Total Distribution
AECA: Pooling Co. ENS	232,263.75	0.00	(232,263.75)	195,652.18	0.00	195,652.18
ACSA - Ft. Wainwright	9,112.83	0.00	(9,112.83)	7,768.34	0.00	7,768.34
ACS - Fairbanks	62,802.58	0.00	(62,802.58)	53,536.83	0.00	53,536.83
ACSA - Juneau	3,555.17	0.00	(3,555.17)	3,030.65	0.00	3,030.65
ACSN - Glacier State	130,042.50	0.00	(130,042.50)	110,856.34	0.00	110,856.34
ACSN - Sitka	9,176.83	0.00	(9,176.83)	7,822.90	0.00	7,822.90
ASTAC	32,486.75	0.00	(32,486.75)	27,693.73	0.00	27,693.73
CORDOVA	23,813.50	0.00	(23,813.50)	20,300.11	0.00	20,300.11
CVTC	106,590.25	0.00	(106,590.25)	90,864.17	0.00	90,864.17
INTERIOR	51,744.17	0.00	(51,744.17)	44,109.96	0.00	44,109.96
KPU	43,673.08	0.00	(43,673.08)	37,229.66	0.00	37,229.66
MTA	242,322.00	0.00	(242,322.00)	206,570.38	0.00	206,570.38
MUKLUK	15,907.08	0.00	(15,907.08)	13,560.19	0.00	13,560.19
GCI	92,689.67	0.00	(92,689.67)	79,014.45	0.00	79,014.45
Total Current Distribution	$1,056,180.16	$0.00	($1,056,180.16)	$898,009.89	$0.00	$898,009.89

Alaska Universal Service Administrative Company

AUSF Distribution

August-26

Nonpooling Companies - ENS	ENS Support			Jan-26		Feb-26				Mar-26		SECOND QTR		Jul-26		Aug-26		YTD ENS Support	YTD ENS Shortage Drop Off (Not Paid)
Company	Annual 2025*	1/12 Annual	Percent of Support	Distribution Total	Remaining Shortage	Original Distribution	Shortage Dist 09/30/2026	Distribution Total	Remaining Shortage	Distribution Total	Remaining Shortage	Distribution Total	Remaining Shortage	Distribution Total	Remaining Shortage	Distribution Total	Remaining Shortage		
NonPooling Company ENS Distribution				681,953.80		0.00	702,357.71	702,357.71		0.00				0.00		0.00			
ACS-FTW	109,354	9,112.83	1.11%	7,542.67	(1,570.16)	0.00	7,768.34	7,768.34	(1,344.49)	0.00	(9,112.83)	0.00	(27,338.49)	0.00	(9,112.83)	0.00	(9,112.83)	15,311.01	0.00
ACS-Fairbanks	753,631	62,802.58	7.62%	51,981.55	(10,821.03)	0.00	53,536.83	53,536.83	(9,265.75)	0.00	(62,802.58)	0.00	(188,407.74)	0.00	(62,802.58)	0.00	(62,802.58)	105,518.38	0.00
ACS-Juneau	42,662	3,555.17	0.43%	2,942.61	(612.56)	0.00	3,030.65	3,030.65	(524.52)	0.00	(3,555.17)	0.00	(10,665.51)	0.00	(3,555.17)	0.00	(3,555.17)	5,973.26	0.00
ACS-GST	1,560,510	130,042.50	15.78%	107,635.89	(22,406.61)	0.00	110,856.34	110,856.34	(19,186.16)	0.00	(130,042.50)	0.00	(390,127.50)	0.00	(130,042.50)	0.00	(130,042.50)	218,492.23	0.00
ACS-Sitka	110,122	9,176.83	1.11%	7,595.64	(1,581.19)	0.00	7,822.90	7,822.90	(1,353.93)	0.00	(9,176.83)	0.00	(27,530.49)	0.00	(9,176.83)	0.00	(9,176.83)	15,418.54	0.00
ASTAC	389,841	32,486.75	3.94%	26,889.21	(5,597.54)	0.00	27,693.73	27,693.73	(4,793.02)	0.00	(32,486.75)	0.00	(97,460.25)	0.00	(32,486.75)	0.00	(32,486.75)	54,582.94	0.00
Cordova	285,762	23,813.50	2.89%	19,710.38	(4,103.12)	0.00	20,300.11	20,300.11	(3,513.39)	0.00	(23,813.50)	0.00	(71,440.50)	0.00	(23,813.50)	0.00	(23,813.50)	40,010.49	0.00
CVTC	1,279,083	106,590.25	12.94%	88,224.52	(18,365.73)	0.00	90,864.17	90,864.17	(15,726.08)	0.00	(106,590.25)	0.00	(319,770.75)	0.00	(106,590.25)	0.00	(106,590.25)	179,088.69	0.00
Interior	620,930	51,744.17	6.28%	42,828.54	(8,915.63)	0.00	44,109.96	44,109.96	(7,634.21)	0.00	(51,744.17)	0.00	(155,232.51)	0.00	(51,744.17)	0.00	(51,744.17)	86,938.50	0.00
KPU	524,077	43,673.08	5.30%	36,148.11	(7,524.97)	0.00	37,229.66	37,229.66	(6,443.42)	0.00	(43,673.08)	0.00	(131,019.24)	0.00	(43,673.08)	0.00	(43,673.08)	73,377.77	0.00
MTA	2,907,864	242,322.00	29.41%	200,569.38	(41,752.62)	0.00	206,570.38	206,570.38	(35,751.62)	0.00	(242,322.00)	0.00	(726,966.00)	0.00	(242,322.00)	0.00	(242,322.00)	407,139.76	0.00
Mukluk	190,885	15,907.08	1.93%	13,166.26	(2,740.82)	0.00	13,560.19	13,560.19	(2,346.89)	0.00	(15,907.08)	0.00	(47,721.24)	0.00	(15,907.08)	0.00	(15,907.08)	26,726.45	0.00
GCI	1,112,276	92,689.67	11.25%	76,719.04	(15,970.63)	0.00	79,014.45	79,014.45	(13,675.22)	0.00	(92,689.67)	0.00	(278,069.01)	0.00	(92,689.67)	0.00	(92,689.67)	155,733.49	0.00
Total	$ 9,886,997.00	$ 823,916.41	100.00%	$681,953.80	($141,962.61)	$0.00	$702,357.71	$702,357.71	($121,558.70)	$0.00	($823,916.41)	$0.00	($2,471,749.23)	$0.00	($823,916.41)	$0.00	($823,916.41)	$1,384,311.51	$0.00

*From TA45-998 filed 10/01/2025 - effective January 1, 2026.

Alaska Universal Service Administrative Company

AUSF Distribution

August-26

POOLING Companies - ENS 1st & 2nd Qtr	ENS Support		Percent of Support	Jan-26		Feb-26				Mar-26		SECOND QTR	
Company	Annual 2026**	1/12 Annual		Distribution Total	Remaining Shortage	Original Distribution	Shortage Dist 09/30/26	Distribution Total	Remaining Shortage	Distribution Total	Remaining Shortage	Current Distribution	Remaining Shortage
Pooling Company ENS Distributions				189,968.36		0.00	195,652.18	195,652.18		0.00			
Adak Eagle Enterprises	278,695.00	23,224.58	10.12%	19,222.93	(4,001.65)	0.00	19,798.08	19,798.08	(3,426.50)	0.00	(23,224.58)	0.00	(69,673.74)
ATC	430,988.00	35,915.67	15.65%	29,727.33	(6,188.34)	0.00	30,616.76	30,616.76	(5,298.91)	0.00	(35,915.67)	0.00	(107,747.01)
BBTC	166,489.00	13,874.08	6.04%	11,483.55	(2,390.53)	0.00	11,827.13	11,827.13	(2,046.95)	0.00	(13,874.08)	0.00	(41,622.24)
Bettles	2,053.00	171.08	0.07%	141.60	(29.48)	0.00	145.84	145.84	(25.24)	0.00	(171.08)	0.00	(513.24)
Bush-Tell	128,201.00	10,683.42	4.65%	8,842.64	(1,840.78)	0.00	9,107.21	9,107.21	(1,576.21)	0.00	(10,683.42)	0.00	(32,050.26)
Nushagak	209,977.00	17,498.08	7.62%	14,483.12	(3,014.96)	0.00	14,916.45	14,916.45	(2,581.63)	0.00	(17,498.08)	0.00	(52,494.24)
OTZ	296,258.00	24,688.17	10.76%	20,434.34	(4,253.83)	0.00	21,045.74	21,045.74	(3,642.43)	0.00	(24,688.17)	0.00	(74,064.51)
Summit	123,320.00	10,276.67	4.48%	8,505.98	(1,770.69)	0.00	8,760.47	8,760.47	(1,516.20)	0.00	(10,276.67)	0.00	(30,830.01)
United KUC	122,223.00	10,185.25	4.44%	8,430.31	(1,754.94)	0.00	8,682.54	8,682.54	(1,502.71)	0.00	(10,185.25)	0.00	(30,555.75)
United Utilities	746,005.00	62,167.08	27.09%	51,455.56	(10,711.52)	0.00	52,995.10	52,995.10	(9,171.98)	0.00	(62,167.08)	0.00	(186,501.24)
Yukon	33,833.00	2,819.42	1.23%	2,333.63	(485.79)	0.00	2,403.45	2,403.45	(415.97)	0.00	(2,819.42)	0.00	(8,458.26)
Subtotal	$ 2,538,042.00	$ 211,503.50	92.15%	175,060.99	(36,442.51)	0.00	180,298.77	180,298.77	(31,204.73)	0.00	(211,503.50)	0.00	(634,510.50)
Average Schedule Companies													
Circle Telephone Co.	13,740.00	1,145.00	0.50%	947.71	(197.29)	0.00	976.07	976.07	(168.93)	0.00	(1,145.00)	0.00	(3,435.00)
North Country Telephone	36,562.00	3,046.83	1.33%	2,521.85	(524.98)	0.00	2,597.31	2,597.31	(449.52)	0.00	(3,046.83)	0.00	(9,140.49)
Subtotal	50,302.00	4,191.83	1.83%	3,469.56	(722.27)	0.00	3,573.38	3,573.38	(618.45)	0.00	(4,191.83)	0.00	(12,575.49)
Company subtotal	2,588,344.00	215,695.33		178,530.55		0.00	183,872.15	183,872.15		0.00		0.00	(647,085.99)
AECA ENS Admin fee	165,826.00	13,818.83	6.02%	11,437.81	(2,381.02)	0.00	11,780.03	11,780.03	(2,038.80)	0.00	(13,818.83)	0.00	(41,456.49)
Total	$2,754,170.00	$229,514.16	100.00%	$189,968.36	($39,545.80)	$0.00	$195,652.18	$195,652.18	($33,861.98)	$0.00	($229,514.16)	$0.00	($688,542.48)

**From TA45-998 filed 10/01/2025 - effective January 1, 2026, AECA Admin fee from U-25-001 filed 5/16/2025

Total ENS including Nonpooling and Pooling $871,922.16 $0.00 $898,009.89 $898,009.89 $0.00 $0.00

Alaska Universal Service Administrative Company

AUSF Distribution

August-26

POOLING Companies - ENS 3rd & 4th Qtr	ENS Support		Percent of Support	Jul-26		Aug-26		YTD ENS Support	YTD ENS Shortage Drop Off (Not Paid)
Company	Annual 2026**	1/12 Annual		Distribution Total	Remaining Shortage	Distribution Total	Remaining Shortage		
Pooling Company ENS Distributions				0.00		0.00			
Adak Eagle Enterprises	278,695.00	23,224.58	10.00%	0.00	(23,224.58)	0.00	(23,224.58)	39,021.01	0.00
ATC	430,988.00	35,915.67	15.46%	0.00	(35,915.67)	0.00	(35,915.67)	60,344.09	0.00
BBTC	166,489.00	13,874.08	5.97%	0.00	(13,874.08)	0.00	(13,874.08)	23,310.68	0.00
Bettles	2,053.00	171.08	0.07%	0.00	(171.08)	0.00	(171.08)	287.44	0.00
Bush-Tell	128,201.00	10,683.42	4.60%	0.00	(10,683.42)	0.00	(10,683.42)	17,949.85	0.00
Nushagak	209,977.00	17,498.08	7.53%	0.00	(17,498.08)	0.00	(17,498.08)	29,399.57	0.00
OTZ	296,258.00	24,688.17	10.63%	0.00	(24,688.17)	0.00	(24,688.17)	41,480.08	0.00
Summit	123,320.00	10,276.67	4.42%	0.00	(10,276.67)	0.00	(10,276.67)	17,266.45	0.00
United KUC	122,223.00	10,185.25	4.39%	0.00	(10,185.25)	0.00	(10,185.25)	17,112.85	0.00
United Utilities	746,005.00	62,167.08	26.77%	0.00	(62,167.08)	0.00	(62,167.08)	104,450.66	0.00
Yukon	33,833.00	2,819.42	1.21%	0.00	(2,819.42)	0.00	(2,819.42)	4,737.08	0.00
Subtotal	$ 2,538,042.00	$ 211,503.50	91.06%	0.00	(211,503.50)	0.00	(211,503.50)	355,359.76	0.00
Average Schedule Companies									
Circle Telephone Co.	13,740.00	1,145.00	0.49%	0.00	(1,145.00)	0.00	(1,145.00)	1,923.78	0.00
North Country Telephone	36,562.00	3,046.83	1.31%	0.00	(3,046.83)	0.00	(3,046.83)	5,119.16	0.00
Subtotal	50,302.00	4,191.83	1.80%	0.00	(4,191.83)	0.00	(4,191.83)	7,042.94	0.00
Company subtotal	2,588,344.00	215,695.33		0.00		0.00		362,402.70	
AECA ENS Admin fee	198,821.00	16,568.42	7.13%	0.00	(16,568.42)	0.00	(16,568.42)	23,217.84	0.00
Total	$2,787,165.00	$232,263.75	100.00%	$0.00	($232,263.75)	$0.00	($232,263.75)	$385,620.54	$0.00

**From TA45-998 filed 10/01/2025 - effective January 1, 2026, AECA Admin fee from U-25-001 filed 5/11/2026

Total ENS including Nonpooling and Pooling $0.00 $0.00

Alaska Universal Service Administrative Company
Intrastate End User Revenues - Trends

AUSF Distribution

August-26

Date	# of Cos.	Local	Wireless	IXC	Payphone	Other	Uncollectible	VOIP	Total Revenue
Jan-25	130	4,771,150	4,136,093	834,267	916	186,151	(11,274)	294,340	10,211,643
Feb-25	131	4,817,952	3,976,481	853,081	1,383	161,146	(11,291)	306,033	10,104,785
Mar-25	131	4,841,000	4,185,118	782,853	1,005	186,729	(10,800)	334,068	10,319,974
Apr-25	129	4,705,681	4,064,045	797,502	1,194	187,965	(10,203)	289,385	10,035,569
May-25	130	4,710,841	4,194,406	814,975	1,194	186,659	(10,356)	350,532	10,248,251
Jun-25	130	4,644,543	4,132,595	765,928	1,194	186,548	(8,681)	306,926	10,029,053
Jul-25	128	4,646,470	4,142,774	825,252	1,194	128,156	(9,416)	314,456	10,048,886
Aug-25	133	4,529,491	4,143,474	852,633	1,194	128,055	(8,733)	325,932	9,972,047
Sep-25	128	4,455,406	4,163,067	784,395	1,194	129,011	(9,152)	272,229	9,796,149
Oct-25	128	4,543,367	4,251,655	770,367	1,194	125,281	(5,819)	279,106	9,965,151
Nov-25	128	4,496,333	4,241,316	820,165	1,194	128,704	(8,692)	267,900	9,946,919
Dec-25	127	4,391,793	4,181,093	735,653	1,194	128,108	(8,747)	294,328	9,723,423
YTD Total 2025		$ 55,554,028	$ 49,812,117	$ 9,637,072	$ 14,050	$ 1,862,512	$ (113,164)	$ 3,635,235	$ 120,401,850

Adjustments to prior periods are reflected in the period they apply to, not the period in which they were made.

Date	# of Cos.	Local	Wireless	IXC	Payphone	Other	Uncollectible	VOIP	Total Revenue
Jan-26	128	4,399,741	3,997,126	847,595	1,194	127,802	(8,146)	272,927	9,638,239
Feb-26	129	4,310,144	3,312,939	831,871	1,194	128,229	(8,406)	269,941	8,845,912
Mar-26	133	4,478,057	3,918,929	1,350,204	1,194	127,870	(9,506)	308,344	10,175,092
Apr-26	132	4,389,904	3,381,002	1,354,979	1,194	126,510	(7,532)	254,891	9,500,949
May-26	133	4,494,730	3,359,266	1,324,178	527	108,245	(6,690)	318,453	9,598,709
Jun-26	135	4,536,197	3,452,209	1,344,638	303	127,164	37,143	277,653	9,775,306
Jul-26	129	4,456,086	2,575,741	1,311,669	303	107,997	(9,645)	305,419	8,747,569
Aug-26	124	4,348,617	2,765,113	1,427,515	408	102,947	(9,340)	294,009	8,929,268
Sep-26									
Oct-26									
Nov-26									
Dec-26									
YTD Total 2026		$ 35,413,476	$ 26,762,324	$ 9,792,648	$ 6,317	$ 956,764	$ (22,121)	$ 2,301,637	$ 75,211,045

Adjustments to prior periods are reflected in the period they apply to, not the period in which they were made.

Alaska Universal Service Administrative Company
Intrastate End User Revenues - Variance Analysis

AUSF Distribution

August-26

2026 Month over Month - Variances	# of Cos.	Local	Wireless	IXC	Payphone	Other	Uncollectible	VOIP	Total Revenue
Jan	1%	0%	-4%	15%	0%	0%	-7%	-7%	-1%
Feb	1%	-2%	-17%	-2%	0%	0%	3%	-1%	-8%
Mar	3%	4%	18%	62%	0%	0%	13%	14%	15%
Apr	-1%	-2%	-14%	0%	0%	-1%	-21%	-17%	-7%
May	1%	2%	-1%	-2%	-56%	-14%	-11%	25%	1%
Jun	2%	1%	3%	2%	-43%	17%	-655%	-13%	2%
Jul	-4%	-2%	-25%	-2%	0%	-15%	-126%	10%	-11%
Aug	-4%	-2%	7%	9%	35%	-5%	-3%	-4%	2%
Sep									
Oct									
Nov									
Dec									

2026 Year over Year - Variances	# of Cos.	Local	Wireless	IXC	Payphone	Other	Uncollectible	VOIP	Total Revenue
Jan	-2%	-8%	-3%	2%	30%	-31%	-28%	-7%	-6%
Feb	-2%	-11%	-17%	-2%	-14%	-20%	-26%	-12%	-12%
Mar	2%	-7%	-6%	72%	19%	-32%	-12%	-8%	-1%
Apr	2%	-7%	-17%	70%	0%	-33%	-26%	-12%	-5%
May	2%	-5%	-20%	62%	-56%	-42%	-35%	-9%	-6%
Jun	4%	-2%	-16%	76%	-75%	-32%	-528%	-10%	-3%
Jul	1%	-4%	-38%	59%	-75%	-16%	2%	-3%	-13%
Aug	-7%	-4%	-33%	67%	-66%	-20%	7%	-10%	-10%
Sep									
Oct									
Nov									
Dec									
YTD Total*		-6%	-19%	50%	-32%	-29%	-73%	-9%	-7%

* YTD Aug

ALASKA UNIVERSAL SERVICE ADMINISTRATIVE COMPANY

AGENT'S REPORT
BOARD OF DIRECTORS MEETING

September 28, 2026

Since our last regular meeting, Staff have continued to work through the 2024 compliance review that will be completed in 2026 and have completed the 2027 operating budget and surcharge calculation. Staff have assisted companies with outstanding remittances and corrections.

The collection process for company #7368 is nearing completion, a final invoice to recover the remaining collection expenses has been issued, no further expenses are expected to be incurred.

AUSAC approved an extension to one company for the 2024 compliance review that is being conducted in 2026. The company has until September 30, 2026 to provide the required documentation. All other company reviews are complete with one significant reporting issue-a company is assessing the AUSF surcharge on funds received through the Federal Universal Service charge. The company will be issuing a refund to their end-users and will result in an AUSAC credit to the company.

An RFP was posted to the AUSAC website soliciting bids for an online remittance reporting website. A pre-bid conference will be held on October 1, 2026. A short notice will be published in the ADN newspaper with a link to the RFP posting on the AUSAC website.

A copy of the August 2026 financial report is included this month, labelled VI.A. This month the Board has one item to consider, the approval of the invoice for administrative services from AECA for the month of August 2026.

BOARD ACTION REQUEST #1:

Recommend the Board approve the payment for invoice number 375 from AECA, for August 2026 administrative services for a total of $3,412.02.

All bills received by AUSAC have been paid. This concludes the Agent's report.

Alaska Universal Service Administrative Co.
Financial Statement with One Month Projected

9/23/2026

Variance: Actual Higher (Lower) than Budget

AUSAC FINANCIAL STATEMENT
CASH BASIS

ACCOUNT	August-26 Current Month ACTUAL	Current Month BUDGET	Current Month VARIANCE	August-26 YTD ACTUAL	YTD BUDGET	YTD VARIANCE	9/30/2026 Proj. Exp. & Cash Draw
EXPENDITURES							
GEN/ADM:							
Administration Support	$ 2,998	$ 4,750	$ (1,752)	$ 30,259	$ 38,000	$ (7,741)	$ 3,369
Administration Support: 2025 Pd in 2026	-	-	-	3,097	-	3,097	-
Miscellaneous	37	390	(353)	92	680	(588)	31
Misc. Exp. 2025 Pd in 2026	-	-	-	(10)	-	(10)	-
	-	-	-	-	-	-	-
Postage & Courier	-	9	(9)	-	72	(72)	-
Postage & Courier Exp.2025 Paid in 2026							
Insurance	1,551	926	625	7,743	8,097	(354)	886
Legal	1,844	955	889	2,159	6,685	(4,526)	-
Legal Exp. 2025 Pd in 2026	-	-	-	609	955	(346)	-
Database/Web	14	23	(9)	60	161	(101)	12
Database/Web Exp.2025 Paid in 2026							
Audit	1,575	-	1,575	21,525	22,050	(525)	525
Audit Exp. 2025 Pd in 2026	-	-	-	-	-	-	-
Agreed Upon Procedures/Compliance Review	-	-	-	-	-	-	-
Comp. Rev. Exp.2025 Paid in 2026	-	-	-	8,820	-	8,820	-
Bank Fees	281	284	(3)	2,151	2,272	(121)	279
Notices/Adv	42	183	(141)	336	1,464	(1,128)	42
Notices/Adv. Exp. 2025 Pd in 2026	-	-	-	37	-	37	-
SUBTOTAL	$ 8,341	$ 7,520	$ 821	$ 76,877	$ 80,436	$ (3,559)	$ 5,143
OTHER							
Directors Expense	-	367	367	-	734	(734)	-
SUBTOTAL	-	367	367	-	734	(734)	-
TOTAL EXPENDITURES	$ 8,341	$ 7,887	$ 1,188	$ 76,877	$ 81,170	$ (4,293)	$ 5,143
Total Expenditures for 2025 Paid in 2026	-			12,552			-
INCOME:							
Tariff Remittance Funds (from the sweep account)	6,805	-	6,805	74,407	-	74,407	5,143
Interest	274	557	(283)	3,728	4,456	(728)	-
Interest from CD Investments	-	-	-	-		-	-
Other (late fees)	549	-	549	2,963	-	2,963	$ -
Reimbursements							
Miscellaneous	-	-	-	-	-	-	-
Deposit In Transit (Sweep)	-	-	-	-	-	-	-
TOTAL INCOME	$ 7,628	$ 557	$ 7,071	$ 81,097	$ 4,456	$ 76,641	$ 5,143
NET VARIANCE	$ (713)	$ (7,330)	$ 6,617	$ 4,220	$ (76,714)	$ 80,934	$ -
			$0				
CASH							
Beginning Cash	$0			$0			$0
Cash On Hand				$0			

VI.A.

AUSAC Financial Statement

Notes to Financial Statement

September 23, 2026

1. Cash Balance at August 31, 2026 is $0 in the general operating account. This account sweeps to the BISA account at FNBA as the checks clear.
2. $8,341 was posted to the statement for services and bank fees.
3. Administrative support expense of $2,998 applicable to July 2026 was posted to this report.
4. Insurance expense was $1,551 for the prepayment of the next monthly installment and the MPL premium.
5. Legal expense was $1,844 in August for the Board nomination filing and expenses related to the collections process. The collections expense is expected to be recovered from the non-compliant company in October 2026.
6. Audit expense was $1,575 in August for the partial billing of the tax prep.
7. Bank fee expense was $281 in August.
8. Notices expense was $42 in August.
9. Interest income was $274 in August due to the low average daily balance. Historically the interest has averaged $500.
10. Late fee income was $549 in August for the late payment of remittances.
11. The cash sweep in August was $6,805. The estimated sweep for expenditures in September 2026 is $5,143.

Alaska Universal Service Administrative Company
AUSF Cash Balances in Banks
September 23, 2026

Bank	Type	Next Mature Date	Avg Rate	9/22/2026
Edward Jones CD		Closed		$0.00
	Interest Earned		0.00%	$0.00
	Fees			$0.00
	Total			$0.00
Funds transferred to FNBA				$0.00
Remaining Balance				$0.00
First National Bank Alaska	R&D Acct/RP	Daily	Varies	$923,490.84
FNBA	Total			$923,490.84
Total AUSF Cash Balances in Banks				$923,490.84
Out of Period Adjustments				($18,337.60)
Total Available Balance				$905,153.24

Alaska Exchange Carriers Association

P O Box 241281
Anchorage, AK 99524

Invoice

Date	Invoice #
8/31/2026	375

Bill To

AUSAC
PO Box 241281
Anchorage, AK 99524

Quantity	Item Code	Description	Price Each	Amount
1	Mail	(610-26) Open mail, download and print files.	38.67	38.67
1	Mail	(610-26) Open mail, download and print files.	38.67	38.67
0.5	Mail	(610-26) Open mail, download and print files.	38.67	19.34
0.5	Dist. of Funds	(610-25) Distribution of Funds	38.67	19.34
1.5	Rev Val	(625-65) Rev Val Prep and Issuance	38.67	58.01
1	Maintain Web	(625-25) Set up and maintain AUSAC web site. IT- email w Agent	38.67	38.67
0.5	Nomination work	(625-12) Work associated with the AUSAC Board nominations.	38.67	19.34
0.5	Gen. Admin.	(625-05) Administrative work on AUSAC contract	38.67	19.34
0.5	Board Meeting	(605-05) Prepare for and attend Board of Directors meetings.	38.67	19.34
0.5	Follow up on Late ...	(610-53) Follow up on outstanding Late Fee Invoices	38.67	19.34
2	Rev Val	(625-65) Rev Val Prep and Issuance	38.67	77.34
0.5	Dist. of Funds	(610-25) Distribution of Funds	38.67	19.34
2	Collections	(610-50) Collection and compliance issues. Company notices.	38.67	77.34
0.5	Collections	(610-50) Collection and compliance issues. Company notices.	38.67	19.34
0.5	Board Meeting	(605-05) Prepare for and attend Board of Directors meetings.	38.67	19.34
3	Collections	(610-50) Collection and compliance issues. Company notices.	38.67	116.01
1.5	Gen. Admin.	(625-05) Administrative work on AUSAC contract	38.67	58.01
1	Board Meeting	(605-05) Prepare for and attend Board of Directors meetings.	38.67	38.67
0.5	Mail	(610-26) Open mail, download and print files.	38.67	19.34
0.5	Bill & Coll.	(610-10) Reconcile Bank report to remittances, to data entry, audit reports and analyze reports .	38.67	19.34
1	R&D Report Prep	(610-70) Prepare Remittance & Distribution Report	38.67	38.67
2.5	Post Remit.	(610-40) Post remittance forms and prepare monthly reports.	38.67	96.68
4	Bill & Coll.	(610-10) Reconcile Bank report to remittances, to data entry, audit reports and analyze reports .	38.67	154.68
3.5	Post Remit.	(610-40) Post remittance forms and prepare monthly reports.	38.67	135.35
1	Gen. Admin.	(625-05) Administrative work on AUSAC contract	38.67	38.67
4.75	R&D Report Prep	(610-70) Prepare Remittance & Distribution Report	95.58	454.01
0.5	Compliance Audit	(625-60) Compliance Audit per U-98-168.	95.58	47.79
0.25	Gen. Admin.	(625-05) Administrative work on AUSAC contract financials	95.58	23.90
0.5	Compliance Audit	(625-60) Compliance Audit per U-98-168.	95.58	47.79
1.5	Gen. Admin.	(625-05) Administrative work on AUSAC contract emails setup	95.58	143.37
0.25	Gen. Admin.	(625-05) Administrative work on AUSAC contract financials, payables	95.58	23.90
			Total	

VI.B.

Alaska Exchange Carriers Association

P O Box 241281
Anchorage, AK 99524

Invoice

Date	Invoice #
8/31/2026	375

Bill To

AUSAC
PO Box 241281
Anchorage, AK 99524

Quantity	Item Code	Description	Price Each	Amount
0.25	Nomination work	(625-12) Work associated with the AUSAC Board nominations.	95.58	23.90
0.5	Gen. Admin.	(625-05) Administrative work on AUSAC contract financials, payables	95.58	47.79
0.25	Compliance Audit	(625-60) Compliance Audit per U-98-168.	95.58	23.90
1	MTG Minutes	(605-10) Draft, Review, Revise & Finalize Minutes	95.58	95.58
1.25	Gen. Admin.	(625-05) Administrative work on AUSAC contract financials, AUSAC questions	95.58	119.48
0.5	Board Meeting	(605-05) Prepare for and attend Board of Directors meetings.	95.58	47.79
1	Board Meeting	(605-05) Prepare for and attend Board of Directors meetings.	95.58	95.58
0.25	Dist. of Funds	(610-25) Distribution of Funds	95.58	23.90
1	Gen. Admin.	(625-05) Administrative work on AUSAC contract financials, AUSAC questions	95.58	95.58
1.75	Gen. Admin.	(625-05) Administrative work on AUSAC contract emails setup	95.58	167.27
0.25	Gen. Admin.	(625-05) Administrative work on AUSAC contract financials, AUSAC questions	95.58	23.90
0.25	Dist. of Funds	(610-25) Distribution of Funds	95.58	23.90
0.75	MTG Minutes	(605-10) Draft, Review, Revise & Finalize Minutes	95.58	71.69
2.25	Board Meeting	(605-05) Prepare for and attend Board of Directors meetings.	95.58	215.06
3.5	R&D Report Prep	(610-70) Prepare Remittance & Distribution Report	95.58	334.53
	Reimb Group			
		AUSAC RCA	16.24	16.24
		RCA travel and parking AUSAC	14.71	14.71
		Azure AUSAC	12.28	12.28
		Total Reimbursable Expenses		43.23

Total $3,412.02

AUSAC

Alaska Universal Service Administrative Company

P O Box 241281

Anchorage, Alaska 99524

To: AUSAC Board of Directors

From: Keegan Bernier, Agent

Subject: Remittance Reporting Question with Account Change

Date: September 28, 2026

A telecom company/subsidiaries bill in advance for service. To date, the company has been posting the revenue at the time of the billing in the general ledger, meaning the company has been recognizing the revenue ahead of earning it. Recently, the company has merged all of the telecom billing cycles into one cycle which is processed on the last day of the month.

The company is currently in the process of transitioning to a new accounting/billing software, where customers will receive twelve months of bills as each billing is based on a monthly billing period, not a general ledger posting period. This transition requires the company to correctly recognize the revenue in the period earned. The company will only be posting 11 months of revenue out of the billing system when it initially converts, which is tentatively scheduled for November 2026. This will cause the company to have a gap in revenues without an Accounting intervening entry.

In order to correct the revenue timing issue, the company auditors will allow the company to post the 12/31/25 billing revenues into 2026 as this revenue was actually earned in 2026. This is strictly for Accounting purposes and does not represent revenues from an additional customer billing or any additional customer collections.

To this end the payments made to AUSAC for the 12/31/25 billing have already been made and the company would request that as there will be one month of billing that does not occur when they convert that they are not required to remit a duplicate payment to AUSAC for the Accounting correction the auditors are allowing the company to make.

Board of Directors

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EXECUTIVE SESSION MOTION

I move that the AUSAC Board of Directors go into executive session based on the fact that the Board will discuss:

New Business:

VIII.B.

1. Reporting Portal Project
2. Compliance Review of 2025 in 2027
3. Draft – 2027 AUSAC Budget
4. Draft – 2027 AUSF Surcharge

The exception to the Open Meetings Act allows discussion in executive session for matters, that the immediate knowledge of which: (Choose one)

1) _ would tend to prejudice the reputation and character of any person;
2) X would clearly have an adverse effect upon the finances of AUSAC;
3) _ by law, are required to be kept confidential.