

Report #	Title of Report or Document	General Description of Report or Document	USF Document Satisfying request	Frequency of Submission	Report or Document Submitted By	FCC - Contact / Bureau / Division Submitted to	Copy to
<b>FINANCIAL STATEMENT PACKAGE</b>							
1	Financial Statements	Balance Sheet, Statement of Net Cost, Statement of Changes in Net Position, and Statement of Budgetary Resources. Statement of Custodial Activity - Not Applicable (Includes USSGL Trial Balance Report)	USF Crosswalk	See Annual FS Letter	USF Accounting Manager	Timothy Siekierka Jae Seong	Sherry Herauf, Mark Stephens, Thomas Buckley, Kim Yee, Thadeus Machcinski, Vincent Amalfitano, William Hill
2	Financial Statement Checklist	A completed version of the financial statement checklist developed by the FCC to review USF financial reporting submissions.	Financial Statement Checklist - Signed and Dated for each step. Also list any differences	See Annual FS Letter	USF Accounting Manager	Timothy Siekierka Jae Seong	Sherry Herauf, Mark Stephens, Thomas Buckley, Kim Yee, Thadeus Machcinski, Vincent Amalfitano, William Hill
3	Cash Reconciliation and Listing of Outstanding Checks	Schedule reconciling the USF cash balance per bank to the balance per ledger, and supporting schedules including the list of outstanding checks, outstanding ACHs, and outstanding credit balance refund checks.	"Current Month" Cash Binder	See Annual FS Letter	USF Accounting Manager	Timothy Siekierka Jae Seong	Sherry Herauf, Mark Stephens, Thomas Buckley, Kim Yee, Thadeus Machcinski, Vincent Amalfitano, William Hill
4	Investments Reconciliation and Subsidiary	Schedule reconciling the USF balance per bank to the balance per ledger, and supporting subsidiary ledger.	"Current Month" Cash Binder	See Annual FS Letter	USF Accounting Manager	Timothy Siekierka Jae Seong	Sherry Herauf, Mark Stephens, Thomas Buckley, Kim Yee, Thadeus Machcinski, Vincent Amalfitano, William Hill
5	Accounts Receivable (AR) Reconciliation and Subsidiary	Schedule agreeing the AR subsidiary to the AR ledger balance. Include the subsidiary schedules with individual balances, the schedule of AR credit balances, and a supporting schedule for adjustments to either the subsidiary ledger or general ledger balance.	"Current Month" AR Binder	See Annual FS Letter	USF Accounting Manager	Timothy Siekierka Jae Seong	Sherry Herauf, Mark Stephens, Thomas Buckley, Kim Yee, Thadeus Machcinski, Vincent Amalfitano, William Hill
6	Schedule of Interest Receivable	Schedule showing accrued interest by investment type (e.g. T-Bill, Bond, MMF)	Cash Binder - Interest Rec. Sch (Cross Check)	See Annual FS Letter	USF Accounting Manager	Timothy Siekierka Jae Seong	Sherry Herauf, Mark Stephens, Thomas Buckley, Kim Yee, Thadeus Machcinski, Vincent Amalfitano, William Hill
7	Allowance for Doubtful Accounts Calculation	Schedule showing current calculation and resulting balance agreed to the general ledger	ADA "Current Month"	See Annual FS Letter	USF Accounting Manager	Timothy Siekierka Jae Seong	Sherry Herauf, Mark Stephens, Thomas Buckley, Kim Yee, Thadeus Machcinski, Vincent Amalfitano, William Hill
8	Property, Plant, and Equipment Subsidiary and Roll-forward	Schedule showing all amounts exceeding the FCC's capitalization threshold that have been purchased by USAC using administrative funding. Schedule should include Individual Purchases > \$25K; Internally Developed Software > \$50K; and Bulk Purchases > \$250K.	USAC Asset Detail	See Annual FS Letter	Director of Accounting	Timothy Siekierka Jae Seong	Sherry Herauf, Mark Stephens, Thomas Buckley, Kim Yee, Thadeus Machcinski, Vincent Amalfitano, William Hill
9	Accounts Payable Subsidiary	Schedule listing all outstanding accounts payable that agrees to the general ledger	"Current Month" AP Binder	See Annual FS Letter	USF Accounting Manager	Timothy Siekierka Jae Seong	Sherry Herauf, Mark Stephens, Thomas Buckley, Kim Yee, Thadeus Machcinski, Vincent Amalfitano, William Hill

10	Schedules of Other Accrued Liabilities (SGL 2190), Unearned Revenue (2320), and Other Liabilities (SGL 2990) that agrees to the general ledger.	Schedule showing other accrued liabilities such as the High Cost and Low Income accruals made at month end.	"Current Month" AP Binder, Accrued Liabilities "Current Month" PDF and any other supporting files	See Annual FS Letter	USF Accounting Manager	Timothy Siekierka Jae Seong	Sherry Herauf, Mark Stephens, Thomas Buckley, Kim Yee, Thadeus Machcinski, Vincent Amalfitano, William Hill
11	Due to/Due from Schedule	Schedule showing the amount by mechanism that is either due to USF from USAC for amounts advanced and not expended or due from USF to USAC for amounts expended in excess of the current advance.	Due to Due from USF entries "Current Month"	See Annual FS Letter	USF Accounting Manager	Timothy Siekierka Jae Seong	Sherry Herauf, Mark Stephens, Thomas Buckley, Kim Yee, Thadeus Machcinski, Vincent Amalfitano, William Hill
12	Undelivered Orders Roll forward with Subsidiary	Roll forward of Undelivered Orders balance from the beginning of the month to the end of the month. Attach subsidiary schedule of all open commitment balances that agrees to the general ledger (SGL 4801, 4871 and 4881).	Outstanding Obligations "Current Month"	Monthly - 10th calendar day	Manager of Budgets and Reporting	Timothy Siekierka Jae Seong	Sherry Herauf, Mark Stephens, Thomas Buckley, Kim Yee, Thadeus Machcinski, Vincent Amalfitano, William Hill
13	Financial Statement Variance Analysis	Comparison of period over period financial statement with explanations for all line items greater than \$12 million and 10% change	Comparison of period over period financial statement with explanations for all line items greater than \$10 million and 10% change	2 days after financial statement package	USF Accounting Manager	Timothy Siekierka Jae Seong	Sherry Herauf, Mark Stephens, Thomas Buckley, Kim Yee, Thadeus Machcinski, Vincent Amalfitano, William Hill
<b>FINANCIAL AUDIT REPORTING</b>							
1	PBC Responses	Document/explanation/report requested by auditors.	Variable	Upon request	USF Accounting Manager	Sherry Herauf, Andy Skadin	N/A
2	Legal Representation Letters	Representations from General Counsel regarding all existing, pending, and threatened litigation and unasserted claims.	Letter from General Counsel in August. Updated letters in November and December. (If no changes since the August letter, an email may be sent stipulating "no changes".)	August 8, November 10, December 1 (dates to be determined by the auditors, and by A-136)	General Counsel	Sent directly to audit firm	Mark Stephens; Sherry Herauf, Andy Skadin
3	Management Representation Letters	Representations from Management, including the Chief Financial Officer, or equivalent, regarding the financial statements, following the representations required by generally accepted auditing standards.	Proposed letter will be provided by FCC CFO.	November 10 letter; December 8 update (dates are variable depending upon audit progress, and A-136)	Director of Accounting	Mark Stephens; Sherry Herauf; Andy Skadin	N/A
<b>TRIAL BALANCE For FACTS II REPORTING</b>							
1	Unadjusted Trial Balance	Unadjusted trial balances report at the end of the reporting period. Must include Budgetary account balances. This report is necessary to meet OMB's new A-136 requirement to submit FACTS II nine times a year.	Unadjusted Trial Balance worksheet on the USF Crosswalk	Nine times per year. Needed as of Nov. 30, Dec. 31, Jan. 31, Feb. 28, Mar. 31, Jun. 30, Jul. 31, Aug. 31, and Sep. 30. See Annual FS Letter for Dates.	USF Accounting Manager	Jeanne McDonald Vickie Massey	Timothy Siekierka, Sherry Herauf, Mark Stephens, Thomas Buckley, Kim Yee, Thadeus Machcinski, Vincent Amalfitano, William Hill, Jae Seong

TREASURY REPORTING							
1	Standard Form - 224 Statement of Transactions	Standard form identifying receipts and outlays made by USF in the current month and, if applicable, any previous months under Treasury Symbol 27X5183. Report is submitted to FCC by noon of the 3rd business day of each month for review and FCC submission to Treasury.	Standard Form - 224 Statement of Transactions	Monthly	USF Accounting Manager	Jeanne McDonald	Kim Yee; Mark Stephens; Thaddeus Machcinski; Timothy Siekierka; David Robbins; William Hill; Vincent Amalfitano, Jae Seong
2	Standard Form - 224 Statement of Transactions, detail by mechanism	Breakdown of SF-224 balances by mechanism.		Monthly	USF Accounting Manager	Jeanne McDonald	Kim Yee; Mark Stephens; Thaddeus Machcinski; Timothy Siekierka; David Robbins; William Hill; Vincent Amalfitano, Jae Seong
3	Treasury Report on Receivables (TROR)	Standard form identifying status of receivables which includes a roll forward of the accounts receivable balances along with an aging of outstanding balances. In addition, there is a section for debt management and technique performance data.	"Current Month" TROR	Quarterly	USF Accounting Manager	James Lyons; Cheryl Collins	Mark Stephens, Katrina Chavers, Timothy Siekierka, Vincent Amalfitano, Jae Seong
4	Schedule of Investments for Intragovernmental Reporting	Schedule showing all Federal investments (T-Bills) that can be provided to the Bureau of Public Debt so that they know the amount of outstanding debt to eliminate with the FCC.	Treasury Investment Report	Monthly (3rd to last business day of each month)	USF Accounting Manager	Jeanne McDonald	Kim Yee; Mark Stephens; Thaddeus Machcinski; Timothy Siekierka; David Robbins; William Hill; Vincent Amalfitano, Jae Seong
BUDGETARY REPORTING							
1	OMB 10 Year Forecast	Various schedules and charts with receipts, outlays, interest and administrative expenses.	Ten Year Forecast	Annual	Director of Regulatory Reporting	WCB (Ernesto Beckford), OMD	Thaddeus Machcinski, Mark Stephens
2	Revised OMB 10 year Forecast - Mid Session Review	Various schedules and charts with receipts, outlays, interest and administrative expenses.	Mid-Year Forecast	Annual	Director of Regulatory Reporting	WCB (Ernesto Beckford), OMD	Thaddeus Machcinski, Mark Stephens,
3	Administrative Costs Schedule - Forecast	A Schedule of budgeted administrative costs by mechanism and Budget Object Class.	FCC to Provide Format	Quarterly	Manager of Budgets and Reporting	WCB, OMD	Mark Stephens
4	Administrative Costs Schedule - Actual	A schedule of actual administrative costs by mechanism and Budget Object Class. Schedule should agree to obligations incurred as reported on the USF Trial Balance.	FCC to Provide Format	Monthly	Manager of Budgets and Reporting	WCB, OMD	Mark Stephens
5	Procurements in progress or in place over \$25K	A schedule of in-Progress and in-Place Contracts exceeding \$25,000.	FCC to provide format	Semi-Annual	Purchasing Manager	WCB, OMD	As requested: David Reed
6	SL Obligation Analysis for ADA	A schedule of total exempt and non-exempt obligations.	Obligations analysis SLD "Current Month"	Quarterly	Director of Regulatory Reporting	WCB, OMD	As requested: Thad Machcinski, Mark Stephens
7	RHC Obligation Analysis for ADA - NEW	A schedule of total exempt and non-exempt obligations.	Obligations analysis RHC "Current Month" -- beginning in April 2006	Quarterly	Director of Regulatory Reporting	WCB, OMD	Thaddeus Machcinski, Mark Stephens
IPIA (as amended by IPERA) REPORTING							
1	IPERA Support Tables	Schedules that reflect table 1 through 6 of the OMB Circular A-136, II.5.8, Sections IV and V.	Format prescribed in OMB Circular A-136, II.5.8	June 30 and Sept 30. Due dates in Annual Letter.	USF Accounting Manager	Wesley Jarmon, William Hil	Mark Stephens, Timothy Siekierka, Jae Seong, Tim Dates, James Lyons, Gerald Grahe
PROGRAM REPORTING							
1	Annual Report to the Commission and Congress	Annual report detailing USAC's operations, activities and accomplishments. See 47 C.F.R. § 54.702(h)	Annual Report	Annually by March 31	Director of External Relations	Secretary, Commissioners, and staff, OMD	TBD

2	Universal Service Support Mechanism Quarterly Contribution Base	Report on quarterly interstate and international revenue data submitted by carriers on FCC Form 499-Q. Used by FCC with Quarterly Budget and Fund Size Projections to develop contribution factor. Annual true-ups in July of each year (based on data submitted by carriers in April of each year on 499-A). Also includes data concerning de minimis carriers. See 47 C.F.R. §§ 54.702 (i); 54.709(a)	Quarterly Filing	Quarterly	General Counsel	Secretary and FCC Service List, OMD	FCC Service List (Angela Kronenberg, Sharon Gillett, Carol Matthey, Patrick Halley, Trent Harkrader, Amy Bender, Kimberly Scardino, Katie King), Gerald Grahe
3	Universal Service Support Mechanism Fund Size Projections	Projection of Demand and administrative expenses (budget) on a consolidated basis and for each support mechanism. Includes a true-up for prior period adjustments quarterly and annually for administrative expenses. Appendices provide fund activity on a cash and accrual basis; funding commitments, funds authorized, and disbursements to service providers during the last quarter for each support mechanism. Used by FCC with the Quarterly Revenue Filing to develop contribution factor. See 47 C.F.R. §§ 54.702 (i); 54.709(a)	Quarterly Filing	Quarterly	General Counsel	Secretary and FCC Service List, OMD	FCC Service List (Angela Kronenberg, Sharon Gillett, Carol Matthey, Patrick Halley, Trent Harkrader, Amy Bender, Kimberly Scardino, Katie King)
4	Board and Committee Issue Papers	Binder of Board meeting materials which includes the information from all committee meetings.	Board Documents	Quarterly	Executive Assistant	WCB, OMD	Thaddeus Machcinski, Kim Yee, Trent Harkrader, Vickie Robinson
5	Contributor, Beneficiary, Process, IT, etc. audit reports	Reports of USAC independent auditors or independent auditors under contract to USAC of audits of program beneficiaries for compliance with program rules. See 47 C.F.R. F19 54.707.	All audit reports	As available	Vice President of Internal Audit	TAPD, OIG, OMD, and other interested parties	As requested; Trent Harkrader; Rebekah Bina, Gerald Grahe
6	Enforcement Referrals	Cover letter explaining basis for violation and all documentation relevant to enforcement issue	Enforcement Referrals	As needed	General Counsel	WCB, FCC OIG	As requested: Terry Cavanaugh, EB
7	Whistleblower Log	Log of Contacts received and action taken	SLD Special Compliance Review Rpt	SL - Biweekly	Deputy General Counsel Sr Program Manager of HC	OIG, OMD	David Hunt, William Garay, Kim Bumstead, Gerald Grahe, Gina Spade
			HC and LI Whistleblower Log	HC - Monthly		OIG, OMD	David Hunt, William Garay, Kim Bumstead, Gerald Grahe
8	Low Income data report	Report of information submitted on FCC Form 497	Latest View Report	As needed	Director of LI	WCB (Kim Scardino), OMD	Rodger Woock
9	Program Integrity Assurance Procedures	PIA procedures are revised annually based on lessons learned from prior years and provided to FCC before they begin to be used for a new funding year. TAPD comments on/approves the procedures.	PIA Procedures	Annually	Director of Forms Processing (SLD)	WCB, OMD	As requested: Sharon Gillett, Chief, WCB; Trent Harkrader; Regina Brown, Gerald Grahe
10	ADL Issuance Report	Summary counts of the prior month appeals - categorized by the decisions and fund year	ADL Issuance	Monthly (by the 5th business day)	Sr. Mgr Post Processing (SLD)	WCB, OMD	Trent Harkrader; James Bachtell
11	Monthly Audit Recovery Status Reports	Update on the different stages of recovery for audit reports	FCC Form in Excel spreadsheet	Monthly	Manager of Audit Response (SLD)	WCB, OMD	Kim Yee, Thaddeus Machcinski, Mark Stephens, David Robbins, Thomas Buckley, Gerald Grahe

12	Semi-Annual Audit Recovery Report	Update on the monthly report	USAC Format (Excel spreadsheet)	Semi-Annual (March and Sept.)	Manager of Audit Response (SLD)	Secretary, WCB, OMD	Kim Yee, Thaddeus Machcinski, Mark Stephens, David Robbins, Thomas Buckley, Gerald Grahe
13	Procedures not in FCC Rules Filing	Required by 5th R&O, this is a list of our procedures not codified in FCC rules	Procedures not in FCC Rules Filing	Annually	Director of Forms Processing (SLD)	Secretary, WCB, OMD	To FCC electronically (There is no service list); Trent Harkrader; Gina Spade, Regina Brown;
14	Eligible Services List	SL maintains an Eligible Services List on its web site to guide applicants and service providers. Annually, the list is updated and submitted to TAPD for approval.	Eligible Services List	Annually	Vice President of SLD	WCB	As requested: Sharon Gillett, Chief, WCB; Trent Harkrader; Regina Brown; Cara Voth
15	Demand Estimate (Actual Fund Year Requests Received within the Window)	Report of total requested funding on in-window applications submitted after the close of the yearly filing window	Funding Year Demand Estimate	Annually	Vice President of SLD	WCB, OMD	As requested: Sharon Gillett, Chief, WCB; Trent Harkrader; James Bachtell
16	Funding/denial parameter analyses	Analyses to support funding and denial decisions for internal connections requests based on demand and funds available	Funding/denial parameter analyses	As needed	Vice President of SLD	WCB, OMD	As requested: David Robbins, OMB and Sharon Gillett, WCB; Trent Harkrader; James Bachtell
17	Funding Commitment Decision Letter Reports	Reports provide information about applicants who have (RHC) or will have (SL) received a Funding Commitment Decision Letter and the amount of the funding commitment.	Funding Commitment Decision Letter Reports	As needed	COO	Commissioners, WCB, OMD	As requested
18	Weekly Resources Report	Schedule of funds available for obligation, projection of funds available for obligation, with detail for SL & RHC commitments by Fund Year	Weekly Resources Report	Weekly	Manager of Budgets and Reporting	WCB, OMD	David Robbins; Antoinette Stevens; Kim Yee; Leslie Fullwood; Mark Stephens; Thaddeus Machcinski; Thomas Buckley; William Hill, Mark Stone
19	Unused Funds Report	Schedule of funds available for Roll-Over . Schedule should be provided prior to submission of quarterly filing.	Contingency Reserve Analysis Worksheet	Quarterly	COO	WCB, OMD	David Robbins and Mark Stephens and Mark Stone
20	Tracking reports - for non-audit recoveries - NEW	A report that tracks all non-audit recoveries		Monthly	Open	WCB, OMD	Trent Harkrader; Rebekah Bina, Gerald Grahe
21	Active law enforcement & USAC investigations - NEW	A report that tracks all active law enforcement and USAC investigations, including number of applications affected by funding year and various other information. (Note: We have received this report in the past but not on a regular basis.)		Annual or as needed	Deputy General Counsel	WCB, OMD	As requested; Trent Harkrader; Rebekah Bina, Gerald Grahe
22	DCIA request for debt relief, installment payments and forbearance	Reports that track the disposition of all active, approved and denied requests for debt forgiveness, forbearance, installment payment, and reduction.	Worksheets or database applications that report the disposition of all DCIA related requests which require coordination and approval.	Quarterly or as needed	Chief Financial Officer, or Deputy Chief Financial Officer - Operations	OMD	Mark Stephens, James Lyons, and Cheryl Collins