

*Arkansas Deaf and Hard of Hearing  
Telecommunications Services*

**Administrative offices located at  
2200 East 8<sup>th</sup> Street, Danville, AR 72833  
479-495-5881**

Arkansas Legislative Council  
1 Capitol Mall  
Fifth Floor  
Little Rock, AR 72201

Ref: Annual reporting

Pursuant to Ark. Code Ann. § 25-29-107 and § 25-29-110, enclosed for your review is a copy of the Annual Report for 2024 and a report on the activities of the Arkansas Deaf and Hard of Hearing Telecommunications Services (ADHHTS) Board of Directors. We are also including the Annual Audit report for 2022 and 2023. The 2024 Annual Audit report will be sent under separate cover once completed.

Sincerely,



Kodi Frazier  
Administrative Assistant  
Rural Telcom Solutions, LLC  
Administrator - ADHHTS

LEGISLATIVE

OFFICE OF THE CLERK

STATE OF ARKANSAS

*Arkansas Deaf and Hard of Hearing  
Telecommunications Services*

**Administrative offices located at  
2200 East 8<sup>th</sup> Street, Danville, AR 72833  
479-495-5881**

March 25, 2025

The Honorable Governor Sarah Huckabee Sanders  
Legislative Council  
Secretary Hugh McDonald, Department of Commerce  
Arkansas Public Service Commission  
Legislative Joint Auditing Committee

Re: Annual Report  
Arkansas Deaf and Hard of Hearing Telecommunications Services Corporation  
("ADHHTS")

Pursuant to Ark. Code Ann. § 25-29-107 and § 25-29-110, enclosed for your review is a copy of the Annual Report for 2024, including the 2022 and 2023 Annual Audit reports.

The Arkansas Deaf and Hard of Hearing Telecommunications Services Corporation ("ADHHTS") was created pursuant to Act 1080 of 1997 (Ark. Code Ann. § 25-29-101, *et seq.*), as amended by the Arkansas General Assembly. Pursuant to that Act, ADHHTS was incorporated as a non-profit corporation on August 12, 1997. The Act vested the responsibility for Arkansas Relay Services ("ARS") for the deaf and hard of hearing in ADHHTS.

ADHHTS' contract for ARS is provided by T-Mobile pursuant to a contract awarded based on competitive bidding. T-Mobile was selected to continue as relay service provider, commencing January 1, 2024, for a period of two (2) years, plus three (3) one-year options.

ADHHTS believes that the standards for relay service prescribed by the Federal Communications Commission and contained in 47 C.F.R. § 64.604, have been met as described therein.

The current Board of Directors and Officers are listed on the attached Exhibit 1. As required by statute, three are required to be representatives from the deaf and hard of hearing

community, and four are required to be from Arkansas local exchange carriers (telephone companies). All are appointed by the Governor, pursuant to statute, and are for staggered three-year terms. Currently there are three vacancies on the Board.

Pursuant to the Contract, T-Mobile provides relay services for a whole host of customer options, and T-Mobile also provides outreach activities to assist consumers in the utilization of relay services. The Board of Directors monitors the activities of the T-Mobile Contract, administers that contract, and provides other services as provided under the statutes creating the entity.

Also attached are the following:

1. The information for calendar year 2024 with respect to payments made by Arkansas providers of local exchange service and commercial mobile radio service which provide the funds with which to conduct the relay program for the deaf and hard of hearing. The providers of local exchange service and commercial mobile radio service are currently assessed the sum of one cent (\$0.01) per line per month to provide the funds with which to provide the relay services. They are allowed to pass those costs on to their customers. No state tax or other funds are involved.

2. The Arkansas Relay Monthly Summary which gives a whole host of information on a monthly basis, including the number of calls made, the number of minutes utilized, both with respect to TTY calls and CapTel calls, along with the billing information.

3. The Annual 2022 and 2023 Audit Reports prepared by ADHHTS' auditor, Jack Chami, CPA PLLC.

If you have additional questions, please feel free to contact ADHHTS, and we will attempt to answer your questions.



**Lisa Lake**

**President – Arkansas Deaf and Hard of Hearing Telecommunications Services**

## **Exhibit 1**

### **Board of Directors and Officers**

#### Representatives from the deaf and hard of hearing community:

Ernest Northup

Tammy Hamilton

Vacant – (David King resigned 11/24/21)

#### Representatives from Arkansas local exchange carriers:

Lisa Lake, President – AT&T Arkansas

Greg Ashcraft, Secretary/Treasurer – South Arkansas Telephone Company

Vacant – (Thomas May – Arkwest Communications resigned 5/27/22)

Vacant – (Larry Frazier – Central Arkansas Telephone Cooperative resigned 8/30/24)

2023 Revenue	JAN	FEB	MAR	APRIL	MAY	JUNE	JULY	AUG	SEP	OCT	NOV	DEC	Totals
2Talk, LLC	0.00	0.00	0.00	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.01
4Voice LLC	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	\$0.96
A C N Comm Services, Inc.	0.92	0.78	0.86	0.78	0.78		0.72	0.78	0.76	0.79	0.81	0.71	\$8.69
A N P I Business LLC	0.00	0.00						0.00	0.00		0.00	0.00	\$0.00
A T & T Arkansas	547.86	681.46	524.14	510.78	497.45	486.36		933.27	447.27	434.75	419.56	409.13	\$5,892.03
A T & T Corp	14.88		14.13	14.13	12.91	12.68	12.45	12.23	11.53	26.17	11.53	11.54	\$154.18
A T & T Mobility	317.81	287.18	375.78	319.21	327.66	329.54	326.67	331.93	321.83	325.45	326.38	334.29	\$3,923.73
A T & T New Cingular	11,259.95	10,145.00	13,525.14	11,342.35	11,775.17	11,869.59	11,661.61	11,867.21	11,635.79	11,731.55	11,759.18	12,075.85	\$140,641.39
A T & T Teleport Comm	0.69		0.69	0.69	0.69	0.69	0.69	0.69				0.69	\$5.52
Access One, Inc.	0.00	0.00	0.00	0.00	0.00	0.01	0.18	0.18	0.18	0.18	0.18	0.18	\$1.09
AccessLine Communications	72.99	25.28	25.57	27.01	31.65	30.11	31.11	31.00	31.03	31.80	31.80	32.29	\$401.64
Affiliated Technology Solutions	1.86	2.05	2.46	2.30	2.08	2.17	2.17	2.17	2.33	2.32		4.74	\$26.65
AireCast, LLC		14.06		28.20	14.09	28.05		13.98		14.47	28.07	28.62	\$169.54
Airspring, Inc.	1.66	1.73	1.67	1.77	1.90	2.29	2.50	2.94	2.64	2.84	3.20	2.68	\$27.82
Airus, Inc	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.30	0.00	0.00	0.00	\$0.00
Allanza, Inc.													\$0.00
Alliant Technologies, LLC													\$0.00
Arkansas Rural Internet Ser, Inc.	7.34	7.35	7.16	7.43	7.32	7.43	7.44	7.48	7.64	7.99	7.62	7.56	\$89.16
Arkansas Telephone Co.	53.19	52.92	52.01	52.09	51.31	50.22	45.45	44.22	41.71	40.64	39.23	38.65	\$561.64
ArkWest Comm	44.46	44.41	44.47	44.50	44.18	44.21	44.16	43.97	43.88	43.93	43.93	43.96	\$530.06
Asset Black, LLC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
Assist Wireless, LLC	0.00	0.00	0.01	0.01	0.66	0.02	0.01	0.01	0.00	0.00	0.00	0.00	\$0.72
Assurance Wireless USA	140.90		139.55	276.75		167.38	123.86	116.83	111.72	108.75			\$2,185.74
Avxess Networks, LLC									0.15	0.07	0.07	0.07	\$0.36
Bendwidth, CLEC												0.00	\$0.00
BT Voice, LLC	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	\$2.40
BCI Telephone													\$0.00
BCN Telecom						0.07	0.07	0.06	0.06	0.06		0.18	\$0.50
Best Buy Health, Inc.	79.17	72.23	83.19	76.82	76.39	76.17	75.64	71.10	75.63	69.30	65.93	71.44	\$893.01
BIF IV Intrepid										0.00	0.00	0.00	\$0.00
Big River Telephone	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
Boomerang Wireless, LLC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.06	0.00	0.00	\$0.06
BRIGHTSPEED OF ARKANSAS										19.24	42.47	41.38	\$103.09
BRIGHTSPEED - Northern Arkansas										34.77	35.92	34.43	\$105.12
BRIGHTSPEED - South Central Arkansas										1.11	5.64	5.58	\$12.33
BRIGHTSPEED - South Arkansas										5.48	7.50	7.18	\$20.16
Broadvox CLEC	0.00	0.00						9.00	0.00		0.00	0.00	\$9.00
Broadband Voice, LLC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
BullsEye Telecom												25.30	\$25.30
Business Communication	1.46	3.02	2.26	2.02	1.85	1.85	2.72	1.99	2.19	1.93	2.36	2.45	\$26.10
C Squared Network...	0.90	0.92	0.92	0.92	0.92	0.92	0.92	0.92	0.92	0.92	0.92	0.74	\$10.84
CSC Wireless, LLC	78.37	79.49	78.95	91.77	99.14		91.82	98.37	118.96	116.47	126.15	112.81	\$1,092.30
CableSouth Media III			0.11	0.11	0.11		0.11	0.09		0.22	0.06	0.08	\$0.89
Cable One									20.06	20.06	19.90		\$60.02
Central AR Tele Coop	14.43	14.35	14.36	14.28	14.24	14.10	14.02	13.97	13.93	13.88	13.93	14.00	\$169.50
CenturyLink	673.03	490.55	783.35	600.10	623.03	610.92	602.14	448.40	578.70	418.68	462.40	447.30	\$6,738.60
Charger Access, LLC	5.64	2.82		5.64		2.82	5.64	2.82		5.64	2.82	2.82	\$36.66
Cintex Wireless													\$0.00
Clarksville Connected	6.20								28.54	3.97	3.98	4.18	\$46.87
Clear Live LLC				0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	\$1.62
Clear Rate Communications	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.60	0.58	0.63	1.04	1.18	\$4.03
Clay County Connect, Inc.													\$0.00
Clearly IP						2.08	2.19	2.23	2.38	3.97	2.23	2.61	\$17.69
Cleveland County Telephone	14.93	14.63	14.53	14.34	14.34	14.24	13.98	13.77	13.60	13.42	13.22	13.00	\$168.00

Year 2023	JAN	FEB	MAR	APRIL	MAY	JUNE	JULY	AUG	SEP	OCT	NOV	DEC	Totals
CoBridge (Fidelity Tel)													\$0.00
Correct Solutions													\$0.00
Comcast OTR 1, LLC	25.86	61.51	59.06	74.99	94.66	113.77	94.03	86.19	93.74	137.93	145.43	142.07	\$1,128.64
Comcast Phone of AR		1,013.72	498.15	496.86	489.72	483.72	479.66	474.16	465.34	459.63	454.30	448.30	\$5,763.56
Complete Computer Services	5.61	5.53	5.45	5.55	5.54	5.44	5.37	5.35	5.28	5.30	5.29	5.35	\$65.06
Comtech 21, LLC													\$0.00
Connect 2 First Internet	15.68	16.74	17.74	18.66	20.32	21.30	22.08	23.08	24.08	25.08	25.92	27.04	\$257.72
Consumer Cellular, Inc.		893.30	451.25	455.00	456.47	458.30	460.56	464.61	467.51	470.82	472.14	473.42	\$5,523.38
Conterra Ultra												3.80	\$3.30
Corebridge, LLC dba Reflex VoIP													\$0.00
Correct Solutions													\$0.00
Covoda Communications	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
Cox AR Telecom, LLC	215.37	213.86	213.05	210.87	210.87	205.58	201.22	195.65	192.02	188.97	368.81	362.01	\$2,778.28
Cox Wireless, LLC													\$0.00
Croxendo Business	3.46			3.46	3.46	1.01	1.01	1.01	1.01		2.84		\$17.26
Cricket Wireless	2,331.60	2,186.14	2,437.18	2,053.51	2,702.07	2,393.32	2,400.37	2,411.19	2,423.28	2,423.56	2,428.19	2,457.75	\$28,648.16
Decatur Telephone Company	3.32	3.31	3.28	3.29	2.85	2.85	2.80	2.75	2.75	2.71	2.68	2.61	\$35.20
Dish Wireless		20.70	21.41	38.47	19.58	18.83	19.09	18.85	14.76	14.98	13.90	13.78	\$214.35
Distributed Computing, Inc.	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	\$0.60
Dobson Fiber ( Lavaca )	3.46	3.42	3.40		6.76	3.37		3.16	3.16	4.20	5.82	6.46	\$43.21
Dynalink Communications, Inc.	0.18	0.06	0.06	0.06	0.12	0.12	0.12	0.06	0.06	0.05		0.24	\$1.14
Electric Lightwave LLC	1.06	1.06	1.50	1.50	1.50	2.19	2.19	2.16	2.16	2.19	1.98	1.98	\$21.47
Enhanced Communications Group	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
Entelgent Solutions												0.14	\$0.14
Equivoice													\$0.00
Excess telecom	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
Fidelity Telephone Company	20.93	21.04	20.80	20.73	20.63	20.39	20.13	20.13					\$164.78
First Electric Cooperative													\$0.00
Flash Wireless, LLC	9.83												\$9.83
FluentStream Technologies, LLC													\$0.00
Forerunner Technologies, Inc.	0.00	3.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$3.38
France Telecom	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.14	\$0.14
Fusion Cloud Services, LLC	9.66	9.69	9.54	9.33		18.15	8.55	8.32	8.10	8.03	7.71	7.45	\$104.53
Fuze Inc										25.35	24.41	4.82	\$54.58
Gabb Wireless, LLC	18.19	18.04	18.25	18.31	18.21	18.44	18.28	18.92	19.29	30.63	18.34	6.89	\$221.79
Garmin USA, Inc.		0.65	0.31		0.33	0.30	0.32	0.32	0.31	0.31	0.32	0.31	\$3.48
GC Pivotal, LLC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
Global Connections Inc.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
Globalstar USA	0.19	0.11	0.00	0.14	0.00	0.09	0.10	0.11	0.10	0.09	0.16	0.09	\$1.18
Google N America Inc.	53.44	53.93	55.24	56.24	57.62	58.63	58.65	59.87	59.55	61.36	61.43	62.18	\$698.14
Go Technology Management	0.00	0.00						0.00	0.00	0.00	0.00	0.00	\$0.00
Go To Communications	8.36	8.33	8.27	8.31	8.33	8.46	8.43	8.65	8.69	8.79	8.99	9.03	\$102.64
Grace Networks, Inc.	5.48	5.48	5.48		1.68	0.85	0.85		0.85	0.85	0.97	0.89	\$23.38
Granite Telecomm	130.04		128.06	254.34	123.06	120.64	117.80	116.34		111.58	107.80	105.92	\$1,315.58
GreatCall, Inc.									1.23				\$1.23
Hello Mobile Telecom LLC		1.31	2.74		2.75		1.29	1.21		2.50		1.35	\$13.15
Hughes Network Systems	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.37	\$1.37
Hummel Holdings	0.02	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	\$0.13
I D T Corporation	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00	0.00	0.00	\$0.00
InReach, Inc.													\$0.00
International Networks & Communications				0.48	0.48	0.48	0.48	0.48	0.48	0.48	0.48	0.48	\$4.32
International Telcom, LLC	0.00	0.00	0.00	0.00	0.00	0.00	0.00						\$0.00
Intrado Safety												0.00	\$0.00
Iptomy Communications	0.52	0.52	0.52	0.52	0.52	0.51	0.64	0.64	0.59	1.67	1.47	1.13	\$9.25
Jive Communications, LLC													\$0.00
Kloud 7, LLC	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	\$0.36
Level 3 Comm	69.59	57.83	54.54	62.27	57.07	56.10	59.97	55.20	51.37	53.21	49.35	53.44	\$679.94
Lingo Comm Midwest, LLC													\$0.00
Locus Telecommunications	17.75	16.40	17.96	16.92	17.07	16.93	16.88	17.35	17.24	17.13	16.24	16.67	\$204.54
Losh Communications, Inc.	0.20	0.23	0.19	0.32	0.26	0.28	0.28	0.30	0.30		0.66	0.33	\$3.35

Year 2023	JAN	FEB	MAR	APRIL	MAY	JUNE	JULY	AUG	SEP	OCT	NOV	DEC	Totals
Louisiana Network USA													\$0.00
Lycamobile USA Inc.		28.67	14.90		15.40	16.16	15.24	15.95	34.06		40.07		\$180.45
Madison County Telephone	22.49	22.31	22.09	22.08	22.04	21.87	21.77	21.57	21.29	21.04	21.00	20.71	\$260.26
Megazine Telephone	5.14	5.07	5.06	5.03	4.99	4.93	4.85	4.78	4.75	4.72	4.68	4.55	\$58.55
Mango Voice, LLC.	0.28	0.26	0.28	0.27	0.48	0.25	0.26	0.26	0.63	0.03	0.03	0.43	\$3.46
Matrix Telecom	12.05	11.76	11.62	11.42	11.12	10.71	10.41	13.34	12.90	13.21	13.01	12.75	\$144.30
M C I Metro Access Transmission	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
MetroPCS Georgia	476.12	483.24	488.22	481.03	477.34	475.07	468.94	468.15	466.03	465.02	461.88	465.58	\$5,676.62
MetroPCS Texas	29.02	29.68	30.08	29.36	29.36	29.40	29.26	29.14	29.04	28.76	28.41	28.67	\$350.18
Metropolitan Telecom	30.08	30.60	30.50	30.46	31.44	30.90	29.96	29.43	29.32	29.28	29.63	28.70	\$360.90
Marcel Wireless Holdings	1.74	1.67	1.66	1.69	1.66	1.68	1.69	1.66	1.59	1.64	1.55	1.54	\$19.77
Medtel Communications	2.66	2.66	2.81	3.28	3.05	4.84	3.46	4.75	4.58	5.51	5.81	5.72	\$49.13
Mitel Cloud Services, Inc.		0.46	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.00	0.00	\$2.30
Mix Networks	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
Mtn. View Telephone Co.	57.68	57.75	57.33	57.80	57.87	57.99	58.16	57.69	57.94	58.41	58.47	57.98	\$695.07
Momentum Telecom	8.43	8.43	8.31		5.34	2.67	2.81	2.90	8.64	2.89	41.89	5.70	\$97.81
N A T C O	36.02	35.78	35.55	35.27	35.08	34.87	34.49	33.84	33.59	33.09	32.81	32.57	\$412.96
Neutral Tandem	0.00	0.00						0.00	0.00		0.00	0.00	\$0.00
N E C Cloud													\$0.00
N O S Communications	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			\$0.00
NetWolves Network Services	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	\$0.84
New Horizons Comm		0.63	0.61	0.61	0.61	0.69	0.61	0.61	1.54	1.54	1.54	1.55	\$10.54
Nexogy, Inc.	0.63	0.03	0.03	0.02	0.00	0.00	0.00						\$0.71
Next Powered by NAEC	43.24	43.68	44.01	44.52	44.83	45.42	45.91	46.27	46.53	46.61	46.74	46.81	\$544.57
Nextel South.	0.00												\$0.00
Nexiva, Inc.	52.86	53.02	52.58	53.25	53.31	48.79	47.94	50.03	46.17	50.24	48.49	46.54	\$603.22
nexVortex, Inc.	4.45	4.40	4.05	4.00	4.00	3.95	3.90	3.90	3.90	3.50	3.45	3.45	\$46.95
Netcom, Inc. \													\$0.00
Network USA												2.39	\$2.39
NOS Communications								0.00			0.00	0.00	\$0.00
Nuso, LLC					12.88					12.98	13.22	13.22	\$52.30
Office Management System	7.22	7.22	7.22	7.22	7.22	7.22	7.52	7.37	7.37	6.63	7.00	7.00	\$86.21
Onecall Telecom, LLC				0.64	0.73	0.73	0.73	0.72	0.72	0.72	0.72	0.72	\$6.48
Ongoing Operations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
OnStar Corporation	0.00	0.00											\$0.00
Orvoy.	0.00	0.00						0.00	0.00		0.00	0.00	\$0.00
Ooma, Inc												0.12	\$0.12
Ozark Telephone Co.	0.63	0.64	0.63	0.59	0.59	0.59	0.60	0.59	0.57	0.57	0.57	0.57	\$7.14
PGTelCo	36.07	35.64	35.65	35.07	34.64	34.26	33.80	33.76	33.23	33.03	32.62	32.43	\$410.20
PanTara Networks, Inc.	0.81	0.82	0.86	0.98	1.02	1.07	1.08	1.13	1.14	1.16	1.13	1.14	\$12.34
Patriot Mobile	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
PayG, LLC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
Peerless Networks of Arkansas	0.00	0.00	0.03	0.01	0.01		0.01	0.01	0.01	0.01	0.01	0.01	\$0.11
Petit Jean Fiber											1.69		\$1.69
Phone.com										6.18	3.30	2.58	\$12.06
PNG Telecommunications		0.23	0.42	0.21		0.21	0.21		0.21				\$1.49
PowerNet Global Communications								0.21	0.21	0.21	0.21	0.20	\$1.04
Proclaim VoIP LLC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
Pulsar360 Corp	0.17	0.18	0.18	0.20		0.25	0.24	0.24	0.23	0.24	0.24	0.24	\$2.41
PureTalk Holding	83.11	86.74	86.67		38.58	39.17	39.74	40.90	37.54	42.69	43.45	44.64	\$483.23
Q Link Mobile, LLC		337.13	155.32	325.43	312.28		149.06	143.18	136.82	259.64		122.84	\$1,941.70
QuantumShift -vCom	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.00		\$2.10
Ready Wireless, LLC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
Red Cloud, LLC	0.49	0.54	0.62	0.56	0.56	0.57	0.56	0.56	0.57	0.57	0.58	0.56	\$6.74
Republic Wireless, Inc.													\$0.00
Rice Belt Telephone Co.		4.66		12.98	4.26	4.37	4.40	4.36	4.37	4.33	4.31	4.38	\$52.62
RingSquared								0.00	0.00	0.00	0.00	0.00	\$0.00
Ritter Communications		194.47	97.43		98.86	99.39	100.07	100.27	100.58	101.06	101.64	102.13	\$1,095.90
Ritter Telephone		46.27	22.75		22.32	22.00	21.72	21.23	20.92	20.70	20.48	20.29	\$238.68
Russell Communications	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
S A T C O	26.61	26.63	26.77	26.78	26.83	26.92	27.20	27.28	27.16	27.25	27.21	27.44	\$324.08
S T X Group, LLC, c/ba Twlgyb	1.20	1.22	1.32	1.38	1.37	1.38	1.33	1.30	1.35	1.40	1.39	1.43	\$16.07
S W A T C O	77.28	22.76	25.59	21.20	22.06	22.12	21.81	21.63	21.58	21.43	21.26	21.35	\$320.07
Scott County Telephone	0.86		1.68		0.85		2.55		0.84	0.85	1.70	0.85	\$10.18



Year 2023	JAN	FEB	MAR	APRIL	MAY	JUNE	JULY	AUG	SEP	OCT	NOV	DEC	Totals
ServiceTitan, Inc.	0.55	0.57	1.05	1.06	1.07	1.09	1.05	1.05	1.11	0.83	0.91	0.83	\$11.17
Slimwood, Inc												0.00	\$0.00
Skye Telrecom	0.00	0.74	0.73	0.74	0.74	0.84	0.84	0.84	1.05	1.05		2.10	\$9.67
Speakerbus Incorporated	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
Spectrotel, Inc.	2.07	2.06	2.05	1.69	1.62	1.65	1.87	1.72	1.56	1.73	1.70	1.44	\$21.26
Spectrum Mobile, LLC		2.01	1.35		3.48	2.01	2.10	2.25	3.39	3.21	3.33	3.69	\$26.82
Sprint	381.00		300.79	559.48		231.24	5.63	2.64	0.62	0.13	0.00	0.00	\$1,481.53
Stratus Networks	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.06	0.00	\$0.06
Sullivan Wright Technology Ptnr	0.01	0.01	0.02	0.02	0.03	0.03	0.03	0.03	0.04	0.04		0.08	\$0.34
Sun Communications	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.22	0.22	0.25	0.22	\$1.21
Synlogra North America								0.00	0.00	0.00	0.00	0.00	\$0.00
T-Mobile	1,695.70	1,612.00	1,936.83	1,882.56	1,973.97	2,077.95	2,148.65	2,189.35	2,214.80	2,227.00	2,340.25	2,351.34	\$24,650.20
Talk America Services, LLC													\$0.00
Taxconnex, LLC													\$0.00
Teleport Communications				0.69					0.69	0.69	0.69		\$2.76
Telco Bill Center						0.01	0.01	0.01				0.04	\$0.07
Telco Experts LLC	0.04	0.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.08
Telecom Mgmt dba Pioneer Tel	0.18	0.18	0.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.50
Telogix, LLC													\$0.00
TelWare Corporation	0.10	1.21	0.82	0.82	0.82	0.82	0.85	0.85	0.85	0.85	0.85	0.84	\$9.68
The Light Phone Inc.	0.17	0.15	0.16	0.22	0.18	0.18	0.19	0.18	0.16	0.00	0.00	0.00	\$1.59
Thing5 LLC	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.21	0.27	0.27	0.27	0.27	\$3.39
Time Clock Solutions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
TouchTone Communications, Inc.	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.05		0.02	0.02	\$0.57
Tri-County Telephone	50.78	50.76	50.53	50.46	50.04	50.01	49.69	49.43	49.24	49.05	49.00	42.85	\$591.84
Triton Networks LLC	0.24	0.24	0.24	0.24	0.24	0.21		0.48	0.24	0.12	0.18		\$2.43
Twigby													\$0.00
U Communications LLC	1.59	1.59	1.59	1.63	1.63	1.63	1.65	1.65	1.65	1.65	1.65	1.64	\$19.55
UnaDial, LLC							1.63	0.00	0.00	0.00	0.00	0.00	\$1.63
Uniti Fiber												0.00	\$0.00
USIPCommunications										2.14	2.14		\$4.28
U S Mobile LLC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$0.00
VanderLink, LLC			0.28	0.28	0.28	0.28	0.28	0.01	0.22	0.22	0.22	0.22	\$2.29
V I P Voice Services, LLC	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	\$1.44
Velocity		2.63	1.30	1.30	1.30	1.30	1.21	1.25	1.22		1.23	1.22	\$13.96
Verge Network Solutions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
Verizon	6,791.59	6,782.20	6,797.84	6,827.89	6,836.02	6,855.83	6,859.65	6,866.12	6,883.04	6,903.54	6,926.24	6,982.41	\$82,312.87
Vero Fiber Networks	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
Verve Cloud							1.80	0.90	0.77	1.18	1.18	1.18	\$7.01
Virtue Inc				0.02	0.01	0.01	0.02	0.01	0.02	0.01	0.01	0.01	\$0.12
Vision, Voice and Data System	1.28	1.50	1.63	1.76	1.78	1.98	2.07	2.14	1.77	2.08	2.08	1.18	\$21.25
VoiceCentral, LLC											0.21	0.14	\$0.35
Voicecom Telecommunications	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
VoIP Innovations, LLC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
Volpy, LLC	0.99	1.09	1.45	1.09	0.77	0.99	1.09	0.87	0.88	0.81	0.88	0.87	\$11.67
VolpTec, LLC													\$0.00
Votacall, Inc								0.04	0.07	0.07	0.07	0.07	\$0.32
Vyve Broadband													\$0.00
Walnut Hill Telephone	17.63	18.06	18.06	17.75	17.61	17.33	16.95	16.97	16.67	16.45	16.48	16.41	\$206.37
Wanrack LLC												0.00	\$0.00
Wave Rural Connect LLC	21.02	22.16	21.69	22.93	23.49	23.03	22.60	23.31	22.86	23.24	23.73	24.09	\$274.15
Wholesale Carrier Services, Inc.	0.06	0.06	0.06	0.06	0.06	0.03	0.06	0.06	0.06	0.06	0.06	0.06	\$0.69
Wide Voice												0.00	\$0.00
WiMacTel												0.00	\$0.00
Windstream Arkansas	436.94	422.72	408.65	403.54	403.57	397.90	385.62	380.72	372.40	364.70	363.86	355.75	\$4,696.37
Working Assets Funding													\$0.00
Yelcot Telephons Co.		47.84	23.86	23.86	24.07	23.95	23.76	23.32	23.56	23.35	23.51	23.49	\$284.57
Yelcot Video Group												142.00	\$142.00
XO Communications.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
Zefcom, LLC								2.02	2.05	2.13	1.96	2.13	\$10.29
Zoom Voice Communications	17.72	17.85		36.52	36.02	37.11	37.28	37.08	36.60	36.98	35.73	35.30	\$364.19
Totals	26,720.60	27,080.82	30,520.49	28,294.41	28,683.16	28,563.40	27,828.24	28,865.70	28,215.19	28,529.84	28,625.07	29,156.97	\$341,083.89



2024 Revenue	JAN	FEB	MAR	APRIL	MAY	JUNE	JULY	AUG	SEP	OCT	NOV	DEC	Totals
2Talk, LLC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
4Voice LLC	0.08	0.08	0.08	0.87	0.87	0.86	0.94	0.97	0.95	0.97	0.95	1.45	\$9.07
A C N Comm Services, Inc.	0.69	0.63	0.66		1.10	0.53	0.10	0.09	1.47	0.57		0.48	\$6.32
ACS Technologies Group									0.00	0.00	0.00	0.00	\$0.00
A N P I Business LLC		0.50		0.00		0.00	0.00		0.00				\$0.50
A T & T Arkansas	376.08	387.35	372.55		707.77	336.04	324.20	311.13		591.20	279.79	273.70	\$3,959.81
A T & T Corp	11.33	11.21	10.97	5.97	10.31	10.08	10.08	10.08	9.61	9.61	9.37	9.37	\$117.99
A T & T Mobility	321.09	289.15	368.81	319.35	351.33	323.02	324.77	329.37	322.79	322.78	320.36	324.45	\$3,891.25
A T & T New Cingular	11,678.73	10,383.21	13,455.16	11,732.98	12,126.53	11,820.47	11,889.50	11,872.72	11,863.10	11,856.35	11,794.90	12,105.44	\$142,579.09
A T & T Teleport Comm	0.69	0.69	0.69	0.69	0.69	0.69	0.69	0.69	0.69	0.69	0.69	0.69	\$8.28
Access One, Inc.	0.18	0.18	0.18	0.18	0.18	0.18		0.17	0.17	0.17	0.17	0.17	\$1.93
AccessLine Communications	33.47	34.36	34.62	34.50	20.76	5.95	0.17	6.06	6.10	7.39	7.23	7.30	\$197.92
Affiliated Technology Solutions	2.27	2.85	4.36	3.42	3.44		3.51	3.75	3.62	3.70	3.68	3.64	\$38.24
AireCast, LLC		14.65	14.57		40.09	3.76	12.71	12.94	13.30	13.16	13.21	13.22	\$151.61
Airspring, Inc.	3.12	3.36	3.95	3.52	3.60	3.88	3.97	3.84	3.78	3.79	3.80	3.70	\$44.31
Airus, Inc	0.00	0.00	0.00	0.00	0.00	0.00						0.00	\$0.00
Alianza, Inc.													\$0.00
Alliant Technologies, LLC													\$0.00
Alligen Communications, Inc									0.42	0.42	0.42	0.42	\$1.68
Arkansas Rural Internet Ser, Inc.	7.64	7.85	8.01	8.04	8.28	8.54		16.88	8.61	8.83	8.62	8.77	\$100.07
Arkansas Telephone Co.	37.27	37.51	36.60	36.08	35.68	34.78	34.45	34.20	33.71	33.49	32.70	33.70	\$420.17
ArkWest Comm	43.97	43.86	43.82	43.78	43.68	43.67	43.55	43.41	37.07	30.42	28.77	27.90	\$473.90
Asset Black, LLC	0.00	0.00	0.00	0.00	0.00		0.00						\$0.00
Assist Wireless, LLC	0.01	0.00	0.00	0.00	0.00	0.00	0.03	0.00	0.00	0.00	0.00	0.00	\$0.04
Assurance Wireless USA		77.27	72.27	71.52				72.86	63.38	60.42	55.48	61.66	\$594.96
Avosess Networks, LLC	0.07	0.07	0.07	0.07	0.07	0.07	0.10	0.15	0.13	0.13	0.13	0.13	\$1.19
Bandwidth, CLEC													\$0.00
BT Voice, LLC	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	\$2.40
BCI Telephone		22.16											\$22.16
BCN Telecom	0.15	0.19	0.19	0.21	0.83	0.84	0.85	0.85		0.92	0.92	0.90	\$6.85
Best Buy Health, Inc.	80.48	75.04	65.00		53.98	86.51		115.70	0.85	61.21	59.53	78.88	\$677.18
BIF IV Intrepid											0.00	0.00	\$0.00
Big River Telephone	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	\$0.00
Boomerang Wireless, LLC	0.00	0.00	0.00	0.01	0.01	0.01	0.00	0.00	0.00	0.00	0.00	0.00	\$0.03
BRIGHTSPEED OF ARKANSAS	28.17	39.24	38.58	25.77	48.46	36.07	35.29	35.37	23.72	44.76	33.27	21.53	\$430.23
BRIGHTSPEED - Northern Arkans	33.96	33.17	32.63	31.78	31.03	30.51	30.04	29.73	29.31	28.72	28.36	27.11	\$366.35
BRIGHTSPEED - South Central A	7.02	6.98	6.82	6.64	6.56	6.40	6.24	6.12	5.92	4.93	5.78	5.57	\$74.98
BRIGHTSPEED - South Arkansas	5.53	5.53	5.50	5.47	5.40	5.34	5.23	5.21	5.15	5.92	4.81	4.51	\$63.60
Broadvox CLEC	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00			\$0.00
Broadband Voice, LLC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
BullsEye Telecom													\$0.00
Business Communication	2.46	2.43	2.78	2.78	2.83	2.80	4.00	3.17	3.23	3.24	3.92	0.86	\$34.50
C Squared Network...	0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.20	0.19		\$7.05
CSC Wireless, LLC	96.98	146.85	143.27	87.36	166.68	167.68	178.58	181.84	190.34	198.82	204.53	212.53	\$1,975.46
CTN Group								1.28	1.13	1.31	1.15	1.23	\$6.10
CableSouth Media III	0.09	0.09	0.08	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	\$0.89
Cable One	39.86	19.79	19.76	19.71	19.60	19.49	19.30	19.25	19.07	18.81			\$214.64
Central AR Tele Coop	14.09	14.02	13.93	13.86	13.78	13.78	13.65	13.60	13.55	13.52	13.52	13.45	\$164.75
CenturyLink Communications	404.18	422.35	413.70	370.36	426.09	382.87	359.31	383.62	0.00	0.00	0.00	0.00	\$3,162.48
CenturyLink of Louisiana									1.53	1.51	1.49	1.23	\$5.76
Centurytel of Central Arkansas									140.08	135.94	131.90	99.46	\$507.38
Centurytel of Missouri									1.11	1.11	1.11	0.50	\$3.83
Centurytel of Northwest Arkansas									191.57	244.80	209.14	143.96	\$789.47
Charger Access, LLC	2.82	2.82		2.82	2.82	2.82	2.82	0.00	0.00	0.00	0.00	0.00	\$16.92
Cintex Wireless			2.82				3.63	3.28	2.64	2.10	0.00	0.00	\$14.47
Clarksville Connected	4.13	4.38	4.29	4.36	4.45	4.49		8.94	4.75	4.90	5.37	5.43	\$55.49
Clear Live LLC	0.18	0.18	0.18	0.15	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	\$1.65
Clear Rate Communications	1.08	1.05	1.72	2.31	2.03	2.28	2.01	2.13	2.28	2.54	2.55	2.76	\$24.74
Clay County Connect, Inc.													\$0.00
Clearly IP	2.61	3.43	3.45	3.16	4.43	4.00	4.24	3.95	3.97	3.55	3.95	3.93	\$44.67
Cleveland County Telephone	12.98	12.83	12.59	12.46	12.39	12.23	12.10	11.95	11.93	11.84	11.67	11.51	\$146.48

2024 Revenue	JAN	FEB	MAR	APRIL	MAY	JUNE	JULY	AUG	SEP	OCT	NOV	DEC	Totals
CoBridge (Fidelity Tel)													\$0.00
Correct Solutions													\$0.00
Comcast OTR 1, LLC	158.68	156.57	167.19	168.56	172.14	173.46	176.40	179.48	358.85	185.21	185.81	187.45	\$2,249.80
Comcast Phone of AR	448.52	444.22	439.12	434.45	428.04	423.77	416.87	412.63	406.39	402.10	395.66	390.24	\$5,042.01
Complete Computer Services	5.94	5.08	5.16	5.23	5.28	5.25	5.30	5.23	5.17	4.90	5.01	5.15	\$62.70
Comtech 21, LLC					0.00	0.00							\$0.00
Connect 2 First Internet	28.06	29.02	30.66		66.76	32.18	33.58	34.08	34.74	35.84	36.72	37.10	\$398.74
Connect Holding II DBA Brightspeed											7.72	7.99	\$15.71
Consumer Cellular, Inc.	474.47		948.45	476.51	477.11	480.00	481.02	483.35	485.47	486.72	489.00	489.96	\$5,772.06
Conterra Ultra												2.06	\$2.06
Convergence Solutions							0.17	0.17		0.34	0.17	0.17	\$1.02
Corebridge, LLC dba Reflex VoIP													\$0.00
Correct Solutions													\$0.00
Covoda Communications	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00					\$0.00
Cox AR Telecom, LLC		344.27	337.14	327.75	319.96	311.11	303.22	295.46	289.59	283.32	275.02	268.58	\$9,355.42
Cox Wireless, LLC													\$0.00
Crexando Business	1.83	3.66	1.83	1.80	1.78		1.78	1.78		3.56	1.78	1.78	\$21.58
Crocket Wireless	2,443.31	2,370.99	2,543.56	2,494.37	2,507.72	2,515.59	2,526.33	2,548.28	2,539.64	2,546.41	2,552.71	2,570.02	\$30,158.93
Decatur Telephone Company	2.59	2.55	2.52	2.50	2.45	2.43	2.11	13.40	2.06	2.02	2.04	2.02	\$38.69
Dish Wireless	13.26	12.28	13.68	12.44	12.58	9.78	13.52		11.56	12.34	12.04	12.30	\$135.78
Distributed Computing, Inc.	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	\$0.60
Dobson Fiber ( Lavaca )	6.42		12.52		6.18	6.18			5.48		10.32		\$47.10
Dynalink Communications, Inc.	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	\$2.16
Electric Lightwave LLC													\$0.00
Enhanced Communications Group	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
Enlightened by Woodruff Electric						2.88						4.66	\$7.54
Enteleget Solutions												0.00	\$0.00
Equivoice													\$0.00
Excess telecom	0.00	0.00	0.00	0.00	0.00								\$0.00
Fidelity Telephone Company													\$0.00
First Electric Cooperative													\$0.00
Flash Wireless, LLC													\$0.00
FluentStream Technologies, LLC													\$0.00
Forerunner Technologies, Inc.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
France Telecom	0.20	0.00											\$0.20
Fusion Cloud Services, LLC		7.33	14.26	6.90	6.78		6.51	6.39	6.29	6.08	5.72	5.29	\$71.55
Fuze Inc	4.82	5.84	4.45	4.74	0.52	0.05	0.06	0.00	0.00	0.00	0.00	0.00	\$20.48
Gabb Wireless, LLC	21.26	21.31	21.87	22.56	22.29	16.26	44.86	22.61	23.20	22.94	22.30	22.87	\$284.33
Gabbit, LLC									0.11	0.11	0.11	0.11	\$0.44
Garmin USA, Inc.	0.31	0.34		0.32	0.34	0.36	0.35	0.28	0.28	0.26	0.27	0.33	\$3.44
GC Pivotal, LLC	0.00	0.00	0.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	\$0.34
Global Connections Inc.	0.00	0.00							0.09				\$0.09
Globalstar USA	0.09	0.09	0.09	0.10	0.09	0.09	0.09	0.10		0.09	0.16		\$0.99
Google N America Inc.	62.92	62.77	62.89	63.37	62.92	64.94	63.66	65.91	64.67	63.20	64.14	64.89	\$766.28
Go Technology Management	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
Go To Communications	9.01	9.18	9.19	9.03	9.01	9.02	9.07	9.07	9.20	9.17	9.32	9.45	\$109.72
Grace Networks, Inc.	0.89	0.89	0.00	1.78	0.89	1.34	0.89	0.89	0.89	0.89	0.89	0.89	\$11.13
Granite Telecomm	104.66	104.32	102.20	100.04	97.68	95.66	94.40	92.32	91.72	89.58	88.06	83.94	\$1,144.58
GrestCall, Inc.													\$0.00
Hello Mobile Telecom LLC	1.47	1.65	1.75	3.88	2.02		2.03						\$12.80
Hughes Network Systems	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	\$0.00
Hummel Holdings	0.01	0.01	0.01	0.01	0.01	0.01	0.27	0.27	0.27	0.27	0.27	0.27	\$1.68
iCommerce Services									0.00	0.00	0.00	0.00	\$0.00
I D T Corporation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
InReach, Inc.													\$0.00
International Networks & Commrtn	0.48	0.48	0.48	0.48	0.48	0.48	1.06	1.38	1.38	1.38	1.38	1.41	\$10.87
International Telecom, LLC													\$0.00
Intrado Safety											0.00	0.00	\$0.00
Ipitomy Communications	1.69	1.40	1.36	1.40	1.91	1.74	1.74	1.67	1.67	1.67	1.67	1.67	\$19.59
Jive Communications, LLC													\$0.00
Jivitel, LLC									1.23	1.22	1.21	1.19	\$4.85
Kloud 7, LLC	0.03	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	\$0.25
Level 3 Comm	52.04	51.51	50.96	49.04	53.28	50.27	42.74	46.78	51.01	53.57	48.64	48.23	\$598.07
Liberty Mobile Puerto Rico				0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.08	0.00	\$1.08
Liberty Mobile USVI				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
Lingo Comm Midwest, LLC		11.68		10.68	10.33			9.74	9.68	23.91	9.13	9.42	\$94.57
Locus Telecommunications	15.50	15.53	16.56	15.40	15.78	15.32	15.76	15.82	15.57		14.66	15.33	\$171.23
Losh Communications, Inc.	0.37	0.38	0.39	0.37	0.37	0.39	0.37	0.51	0.50	0.48	0.55	0.54	\$5.22

2024 Revenue	JAN	FEB	MAR	APRIL	MAY	JUNE	JULY	AUG	SEP	OCT	NOV	DEC	Totals
Louisiana Network USA													\$0.00
Lycamobile USA Inc.	20.19	19.77			63.32	54.40		24.24	23.61	48.49		22.04	\$276.06
Madison County Telephone	20.49	20.39	20.17	20.07	19.88	19.72	19.52	19.31	19.21	19.13	18.85	18.74	\$235.48
Magazine Telephone	4.08	3.92	3.84	3.65	3.81	3.64	3.62	3.60	3.57	3.47	2.90	2.88	\$42.98
Mango Voice, LLC.	0.97	0.86	0.65	0.57	0.84	0.80		0.58	1.14	0.32	0.64	0.47	\$7.84
Matrix Telecom			22.66				0.70						\$23.36
MBYT GEORGIA	458.67	467.51	464.78	460.26	457.67	450.62	446.09	445.90	467.87	464.60	461.92	457.93	\$5,503.82
MBYT TEXAS	28.32	28.94	29.41	29.42	29.86	29.52	29.29	29.24	0.00	0.00	0.00	0.00	\$234.00
M C I Metro Access Transmission	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
MetroPCS Georgia													\$0.00
MetroPCS Texas										0.00	0.00	0.00	\$0.00
Metropolitan Telecom	29.74	29.46	29.56	29.44	29.72	32.28	30.44	29.90	29.70	28.10	28.98	29.56	\$356.88
Maroon Wireless Holdings	1.56	1.54	1.52		3.06			1.44	1.35	1.35	1.34	1.30	\$14.46
Medtel Communications	5.88	5.84	6.00	4.54	4.52	1.47	4.49	4.38	3.20	3.15	2.98	2.91	\$49.36
Mitel Cloud Services, Inc.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
Mix Networks	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
Min. View Telephone Co.	58.27	58.29	58.46	58.12	58.24	57.73	57.49	57.44	57.46	57.40	57.59	57.00	\$693.49
Momentum Telecom	8.94	18.46	16.76	6.96	14.31	10.41	6.94	496.26	12.54	13.29	12.87	12.96	\$630.70
N A T C O	32.06	31.65	31.29	30.97	30.68	30.38	30.11	29.89	29.54	29.28	29.01	28.67	\$363.53
Natural Tandem	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00				\$0.00
N E C Cloud													\$0.00
N O S Communications	0.00	0.00	0.00	0.00					0.00			0.00	\$0.00
NetWolves Network Services	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.08	0.08	0.08	0.08	\$0.88
New Horizons Comm	1.66	1.61	1.55	1.57	1.56	1.64	1.94	1.77	1.77	1.93	2.41	2.70	\$22.11
Nexogy, Inc.													\$0.00
Next Powered by NAEC	46.94	46.82	47.07	47.33	47.26	46.98	46.84	46.71	46.68	46.50	46.03	45.65	\$560.81
Nextel South.													\$0.00
Nexiva, Inc.	43.47	49.32	47.71	45.39	45.29	47.05	46.50	46.12	42.81	44.23	43.22	43.55	\$544.66
nexVortex, Inc.	3.45	3.40	4.20	2.50	3.30	3.30	3.30	3.30		0.25	0.25	0.25	\$27.50
Nalcom, Inc.\													\$0.00
Network USA												2.63	\$2.63
NO8 Communications	0.00				0.00	0.00	0.00	0.00		0.00	0.00		\$0.00
Nova Labs, Inc									2.93	2.61	2.68	2.81	\$11.03
Nuso, LLC	13.24	13.36	70.28	0.00	0.00	0.00	10.82		13.06	6.62	6.50	6.28	\$140.16
Office Management System	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	4.06	5.53	5.53	5.53	\$76.65
Onesall Telecom, LLC	0.72	0.72	0.72	0.81	0.75	0.75	0.75	0.75	0.24	0.49	0.54	0.58	\$7.82
Ongoing Operations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
OnStar Corporation													\$0.00
Onvoy.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			\$0.00
Ooma, Inc												0.12	\$0.12
Ozark Telephone Co.	0.56	0.56	0.56	0.56	0.56	0.56	0.56	0.55	0.54	0.52	0.58	0.58	\$6.69
PGTelCo	32.25		63.52	31.54	31.25	31.10	30.78	30.64	30.46	29.94	29.70	29.47	\$370.65
PanTerra Networks, Inc.	1.14	1.13	1.16	1.16	1.26	1.28	1.27	1.32	1.31	1.42	1.35	1.34	\$15.14
Penda Mobile												0.02	\$0.02
Patriot Mobile	0.00	0.00	0.00	0.00		14.14	14.76	15.00	15.58	15.87	16.48	16.81	\$108.64
PayS, LLC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
Peerless Networks of Arkansas	0.01	0.01	0.00	0.00	0.00	0.00							\$0.02
Petit Jean Fiber	0.58	0.79									18.68		\$20.05
Phone.com	2.28	2.01	1.98	1.99	2.55	2.71		2.03	2.59	3.32	2.85	2.48	\$26.79
PNG Telecommunications							2.01						\$2.01
PowerNet Global Communications	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.18	0.18	0.18	\$2.34
Proclaim VoIP LLC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			\$0.00
Pulsar360 Corp	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.23	0.23	0.23	0.22	0.23	\$2.82
Puretalk Holding	44.82	44.41	39.34	46.72	47.92	48.52	49.08	50.05	50.41	51.73	51.71	52.38	\$577.09
Q Link Mobile, LLC	119.29	230.66		222.50	115.61		103.14	106.60					\$897.80
QuantumShift -vCom	0.15	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	\$1.14
Ready Wireless, LLC	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00	0.00	\$0.00
Red Cloud, LLC	0.57	0.58	0.50	1.92	1.92	1.92	1.92	1.92	1.92	2.01	1.81	1.79	\$18.78
Republic Wireless, Inc.													\$0.00
Rice Belt Telephone Co.	4.33	4.33	4.30	4.32	4.33	4.33	4.33	4.35	4.34		4.36	4.50	\$47.82
RingSquared	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
Ritter Communications		102.96	207.44	104.26	104.65	104.76	105.14		105.53	210.82	106.11	105.76	\$1,257.43
Ritter Telephone		20.15	39.49	19.34	19.22	19.11	18.94		18.73	37.03	18.39	18.23	\$228.63
Russell Communications	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
S A T C O	27.25	27.08	27.16	27.28	27.18	27.00	26.61	26.87	26.64	26.78	26.38	26.46	\$322.69
S T X Group, LLC, dba Twigby	1.20	1.41	6.23	1.51	1.51	1.51	1.47	1.59	1.59	1.56	1.57	1.57	\$22.72
S W A T C O	21.17	21.03	20.71	20.33	20.09	19.88	19.71	19.52	19.46	19.26	19.11	18.89	\$239.16
Scott County Telephone	0.85	0.86	0.85	0.85		1.68	0.83	0.83	0.79	0.79	0.78		\$9.11

2024 Revenue	JAN	FEB	MAR	APRIL	MAY	JUNE	JULY	AUG	SEP	OCT	NOV	DEC	Totals
ServiceTitan, Inc.	0.87	0.94	0.68	0.77	0.78	0.74	0.83	0.74	0.74	0.79	0.79	0.80	\$9.47
Simwood, Inc											0.00	0.00	\$0.00
Skye Telecom	1.05	1.08	0.93							0.00	0.00	0.00	\$3.06
Speakerbus Incorporated	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
Spectrotel, Inc.	1.52	1.57	1.56	1.47	1.51	1.57	1.59	1.53	1.51	1.51	1.55	1.44	\$18.33
Spectrum Mobile, LLC	4.65	4.89	5.61	6.12	6.68	7.17	7.89	8.22	8.28	2.93	3.42	3.18	\$68.98
Sprint Spectrum	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			\$0.00
Stratus Networks	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	\$0.00
Sullivan Wright Technology Ptnr	0.04		0.04										\$0.08
Sun Communications	0.22	0.22	0.22	0.22	0.12	0.12	0.12	0.12	0.12	0.12	0.08	0.08	\$1.76
Syntegra North America	0.00	0.00	0.00	0.00	0.00								\$0.00
T-Mobile	2,362.94	2,294.57	2,323.98	2,346.68	2,441.09	2,461.43	2,478.72	2,426.34	2,452.40	2,459.17	2,475.18	2,501.65	\$29,024.15
Talk America Services, LLC													\$0.00
Taxconnex, LLC													\$0.00
TDS									0.90	0.15	0.15	0.15	\$1.35
Telco Bill Center	0.04		0.00	0.00	0.00	0.00							\$0.04
Telco Experts LLC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
Telecom Mgmt dba Pioneer Tel													\$0.00
TeligentIP										3.04	3.04	3.04	\$9.12
Telogix, LLC													\$0.00
TelWare Corporation	0.85	0.85	0.85	0.85	0.89	0.87	0.87	25.80	19.58	16.14	11.42	0.87	\$79.83
The Light Phone Inc.	0.00	0.00	0.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.17
Thing5 LLC	0.47	0.23	0.27	0.23	0.33	0.34	0.30	0.39	0.45	0.45	0.45	0.29	\$4.20
Time Clock Solutions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
TouchTone Communications, Inc.	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.00	0.00	\$0.20
Tri-County Telephone		48.29	95.89	47.83	47.64	47.40	47.05		46.78	92.89	45.89	45.47	\$565.13
Triton Networks LLC	0.30	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.03	0.03	0.03	0.03	\$1.47
True Wireless			0.00										\$0.00
Twigby													\$0.00
U Communications LLC	1.64	1.64	3.24	1.68	1.68	1.68	1.68	1.72	1.72	1.75	1.78	1.78	\$21.99
UnaDial, LLC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
Uniti Fiber											0.00	0.00	\$0.00
USA Digital Communications											0.02	0.04	\$0.06
USIPCommunications	4.28	2.14	2.14	2.14	2.14	2.14	2.14	2.14	2.14	2.14	2.14	2.14	\$27.82
U S Mobile LLC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.02	0.05	\$0.07
Valinor LLC											9.84	2.55	\$12.39
VandertLink, LLC	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	\$2.64
V I P Voice Services, LLC	0.12	0.12	3.60	1.28	1.58	1.32	1.33	1.39	1.34	1.34	1.34	1.34	\$16.10
Velocity	2.45	1.22	1.22	0.65	0.65	0.74	0.97	0.86	1.06	0.90	0.98	5.99	\$17.69
Verge Network Solutions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.98	0.98	0.98	\$2.94
Verizon	7,006.25	6,989.54	6,999.71	7,013.26	7,032.99	7,023.77	7,043.88	7,042.97	7,062.94	7,079.63	7,097.96	7,157.00	\$84,549.90
Vero Fiber Networks	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
Verve Cloud	1.18	1.18	2.23	1.71	1.64	1.64	1.64	1.64	1.57	1.64	1.64	1.64	\$19.35
Virtue Inc	0.01	0.01	0.01	0.01	0.01	1.23	0.01	0.01	0.01	0.01	0.01	0.01	\$1.34
Vision, Voice and Data System	2.08	2.09	1.59	1.34	1.11		1.11	1.22	1.35	1.43	1.24	1.73	\$16.29
VoiceCentral, LLC	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	\$1.68
Voicecom Telecommunications	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
VoiP Innovations, LLC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
VoiPly, LLC	0.87	0.85	0.85	0.47	0.19	1.22	2.87	4.25	4.43	5.21	5.93	4.43	\$31.57
VoiPTec, LLC													\$0.00
Vofacell, Inc	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	\$0.84
Vyve Broadband	21.30	26.16	26.14	25.88	21.34	21.13	21.14		44.59	23.49	23.25		\$255.02
Walnut Hill Telephone		32.11	15.61	15.17	15.04	14.66	13.88	14.23	14.09	13.87	13.61	13.62	\$175.89
Wannack LLC												0.00	\$0.00
Wave Rural Connect LLC	23.77	24.10	30.16	24.28	24.74	24.60	24.38	24.14	24.14	24.14	0.00	0.00	\$248.45
Wholesale Carrier Services, Inc.	0.06	0.06	0.05	0.05	0.05	0.05	0.04	0.04	0.04	0.04	0.19	0.23	\$0.90
Wide Voice											0.00	0.00	\$0.00
WillMacTel												0.00	\$0.00
Windstream Arkansas	351.37	343.93	337.49	319.98	326.44	327.05	314.80	309.35	302.57	312.96	294.18	288.37	\$3,828.49
Working Assets Funding													\$0.00
Yelcot Telephone Co.	23.39	23.40	23.89	23.88	23.85	23.71	23.41	23.62	23.39	23.03	23.01	22.87	\$281.45
Yelcot Video Group												152.12	\$152.12
Ymax Communications												0.00	\$0.00
XO Communications.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
Zefcom, LLC	2.03	2.09	1.96	2.02	2.08	2.01	1.97	2.25	2.30	2.26	2.21	2.09	\$25.27
Zoom Voice Communications	34.47	35.24	18.65	22.35	23.31	25.18	24.79	25.48	25.73	30.33	30.75	30.99	\$327.27
Zultys	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	\$0.00
Totals	28,005.34	26,878.34	31,161.29	28,159.65	29,600.02	28,659.75	28,716.60	29,217.02	28,505.00	29,254.13	28,605.81	29,030.31	\$345,793.26





## TOTAL

1999

100

## OTALS

RELAY SERVICE INFORMATION	MONTHS												TOTALS	AVERAGE
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC		
Incoming Calls Offered	3,763	2,636	2,650	1,777	1,523	1,478	1,717	1,554	1,502	1,324	1,394	1,420	23,336	1,945
Incoming Calls Answered	3,598	2,523	2,535	1,718	1,458	1,397	1,647	1,509	1,515	1,765	1,332	1,358	22,365	1,864
Abandoned in Queue	175	113	115	59	65	81	70	45	87	59	42	62	973	81
Blockage Rate Average	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Calls Placed by End Users	4,065	2,758	2,848	2,315	1,968	1,670	1,863	1,839	1,821	2,136	1,598	1,889	26,872	2,239
Calls Completed by End Users	732	430	602	1,029	715	478	669	613	585	633	492	723	7,701	632
Total number of Users	1,934	1,530	1,333	746	725	748	807	719	826	664	621	11,392	949	779
Average Weekend Calls	98	56	58	62	58	41	53	49	50	59	33	43	570	56
Average Weekday Calls	145	112	104	85	65	61	69	63	65	73	61	68	911	81

Average Speed of Answer (ASA)	1.7	1.8	1.1	1.4	1.6	1.9	1.3	1.6	1.9	1.3	1.3	1.5	2.1	1.4	1.6	1.6
ASA Range (85%/10)	98%	98%	99%	98%	98%	97%	99%	98%	97%	99%	98%	98%	97%	98%	98%	98%
Complaints--TRS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Complaints--TRS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Complaints--CapTel	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Complaints--CapTel	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
RELAY MINUTES OF USE																
Total TRS Conversation Minutes of Service	2,559.60	2,628.40	3,439.20	5,658.00	3,506.90	2,587.30	3,608.60	2,953.00	2,755.10	3,352.20	2,406.90	4,034.60	39,459.80	3,291.65		
Less Interstate Minutes	(293.30)	(307.70)	(78.00)	(202.70)	(619.90)	(70.00)	(135.20)	(156.00)	(341.50)	(314.00)	(127.00)	(177.60)	(2,253.50)	(192.79)		
Less Interstate Minutes	(3.60)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.30)		
Less Interstate Toll-Free Minutes (51%)	(175.50)	(675.00)	(362.50)	(559.90)	(561.10)	(389.50)	(332.70)	(514.60)	(326.50)	(462.10)	(331.10)	(770.50)	(5,501.58)	(491.79)		
Less Interstate Directory Assistance	0.00	0.00	0.00	(7.30)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(7.30)	(0.61)		
Less 900 Minutes (51%)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Billable TRS Conversation Minutes	2,176.10	1,921.80	2,778.70	4,848.10	2,525.90	2,120.90	2,940.70	2,282.40	2,086.40	2,569.10	1,898.70	3,156.70	31,321.90	2,610.16		
Speech to Speech Conversation Minutes	0.00	51.50	17.30	21.70	0.00	20.60	0.00	0.00	0.00	0.00	0.00	37.90	146.90	12.41		
Less Speech to Speech Deductibles	0.00	(26.50)	(3.80)	(11.10)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(19.50)	(64.70)	(5.39)		









[illegible]

**ARKANSAS DEAF AND HARD OF HEARING  
TELECOMMUNICATIONS SERVICES CORPORATION**

**REPORT OF INDEPENDENT AUDITORS,  
FINANCIAL STATEMENTS AND  
NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2023 AND 2022**

**ARKANSAS DEAF AND HARD OF HEARING  
TELECOMMUNICATIONS SERVICES CORPORATION**

**DECEMBER 31, 2023 AND 2022**

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# JACK CHAMI, CPA PLLC

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CERTIFIED PUBLIC ACCOUNTANT  
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To the Board of Directors  
Arkansas Deaf and Hard of Hearing  
Telecommunications Services Corporation  
Little Rock, Arkansas

## **Opinion**

I have audited the accompanying financial statements of Arkansas Deaf and Hard of Hearing Telecommunications Services Corporation (the "Corporation") (a nonprofit corporation), which comprise the statements of financial position as of December 31, 2023 and 2022, and the related statements of activities and functional expenses and changes in net assets, and the statements of cash flows for the years then ended, and the related notes to the financial statements.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Arkansas Deaf and Hard of Hearing Telecommunications Services Corporation as of December 31, 2023 and 2022, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

## **Basis for Opinion**

I conducted my audit in accordance with auditing standards generally accepted in the United States of America (GAAS). My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am required to be independent of the Corporation and to meet my other ethical responsibilities in accordance with the relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

## **Responsibility of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Corporation's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### **Auditor's Responsibility for the Audit of the Financial Statements**

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, I:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Corporation's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in my judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Corporation's ability to continue as a going concern for a reasonable period of time.

I am required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that I identified during the audit.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, I have also issued my independent auditor's report dated March 28<sup>th</sup>, 2025 on my consideration of the Corporation's internal control over financial reporting and on compliance and other matters based on my audit of the financial statements performed in accordance with *Government Auditing Standards*. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of the testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Corporation's internal control over financial reporting and compliance.

*JACK CHAMI, CPA PLLC*

JACK CHAMI, CPA PLLC  
Little Rock, Arkansas  
March 28<sup>th</sup>, 2025

**ARKANSAS DEAF AND HARD OF HEARING  
TELECOMMUNICATIONS SERVICES CORPORATION**

**STATEMENTS OF FINANCIAL POSITION**

**DECEMBER 31, 2023 AND 2022**

<b>ASSETS</b>			
		<u><b>2023</b></u>	<u><b>2022</b></u>
<b>CURRENT ASSETS</b>			
Cash and cash equivalents		\$ 304,452	\$ 387,675
Accounts receivable		<u>29,164</u>	<u>28,180</u>
Total Current Assets		<u>\$ 333,616</u>	<u>\$ 415,855</u>
<b>TOTAL ASSETS</b>		<u><b>\$ 333,616</b></u>	<u><b>\$ 415,855</b></u>
<b>LIABILITIES AND NET ASSETS</b>			
<b>CURRENT LIABILITIES</b>			
Accounts payable		<u>\$ 39,955</u>	<u>\$ 42,022</u>
Total current liabilities		<u>39,955</u>	<u>42,022</u>
<b>NET ASSETS</b>			
Without donor restrictions		<u>293,661</u>	<u>373,833</u>
		<u><b>\$ 333,616</b></u>	<u><b>\$ 415,855</b></u>

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The notes to financial statements are an integral part of this statement.



**ARKANSAS DEAF AND HARD OF HEARING  
TELECOMMUNICATIONS SERVICES CORPORATION  
STATEMENTS OF ACTIVITIES AND FUNCTIONAL EXPENSES  
AND CHANGES IN NET ASSETS**

**YEARS ENDED DECEMBER 31, 2023 AND 2022**

	<b>2023</b>		
<b>Revenues</b>			
Local exchange carrier assessments			\$ 341,502
<b>Expenditures</b>			
	<b>Program Services</b>	<b>Supporting Services</b>	<b>Total</b>
Program expenses - TRS costs	382,900	-	382,900
Interpreter services	1,320	-	1,320
Fund administrative fee	7,200	7,200	14,400
Office expense	-	816	816
Insurance	1,816	-	1,816
Accounting	5,130	-	5,130
Legal fees	15,292	-	15,292
Total expenses	413,658	8,016	421,674
<b>Increase (decrease) in net assets without restrictions</b>			(80,172)
<b>Net assets, beginning of year</b>			373,833
<b>Net assets, ending of year</b>			<b>\$ 293,661</b>

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The notes to financial statements are an integral part of this statement.

**ARKANSAS DEAF AND HARD OF HEARING  
TELECOMMUNICATIONS SERVICES CORPORATION  
STATEMENTS OF ACTIVITIES AND FUNCTIONAL EXPENSES  
AND CHANGES IN NET ASSETS**

**YEARS ENDED DECEMBER 31, 2023 AND 2022**

	<b>2022</b>		
<b>Revenues</b>			
Local exchange carrier assessments	\$ 353,092		
<b>Expenditures</b>			
	<b>Program Services</b>	<b>Supporting Services</b>	<b>Total</b>
Program expenses - TRS costs	378,390	-	378,390
Interpreter services	840	-	840
Fund administrative fee	7,200	7,200	14,400
Office expense	-	1,130	1,130
Insurance	1,816	-	1,816
Accounting	9,005	-	9,005
Legal fees	3,950	-	3,950
Total expenses	401,201	8,330	409,531
<b>Increase (decrease) in net assets without restrictions</b>	(56,439)		
<b>Net assets, beginning of year</b>	430,272		
<b>Net assets, ending of year</b>	\$ 373,833		

The notes to financial statements are an integral part of this statement.

**ARKANSAS DEAF AND HARD OF HEARING  
TELECOMMUNICATIONS SERVICES CORPORATION**

**STATEMENTS OF CASH FLOWS**

**YEARS ENDED DECEMBER 31, 2023 AND 2022**

	<u>2023</u>	<u>2022</u>
<b>Cash flows from operations</b>		
Change in net assets	\$ (80,172)	\$ (56,439)
Adjustments to reconcile		
Decrease (Increase) in accounts receivable	(984)	2,233
Increase (Decrease) in accounts payable	<u>(2,067)</u>	<u>2,199</u>
<b>Net cash provided by operations</b>	<u>(83,223)</u>	<u>(52,007)</u>
<b>Net increase in cash and equivalents</b>	(83,223)	(52,007)
<b>Cash and equivalents - beginning of year</b>	<u>387,675</u>	<u>439,682</u>
<b>Cash and equivalents - ending of year</b>	<u><u>\$ 304,452</u></u>	<u><u>\$ 387,675</u></u>

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The notes to financial statements are an integral part of this statement.

**ARKANSAS DEAF AND HARD OF HEARING  
TELECOMMUNICATIONS SERVICES CORPORATION  
NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2023 AND 2022**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Nature of Activities

Arkansas Deaf and Hard of Hearing Telecommunications Services Corporation (the "Corporation") was created under Act 1080 of the 1997 Acts of the 81st General Assembly for the State of Arkansas. The Corporation is principally involved in collecting monthly assessments from telecommunications providers to provide telecommunication relay services ("TRS"), including but not limited to, services that enable two-way communication between individual to people in Arkansas who are hearing and/or speech impaired.

T-Mobile provides such services known as TRS costs, through a contract with the Corporation. The current contract expired on December 31, 2023. A request for proposal ("RFP") was placed out in July 2023 and one bid was received. The only bidder was T-Mobile, who was awarded the contract. The term of the new contract is January 1, 2024 through December 31, 2025, unless earlier terminated by the Corporation in accordance with provisions in the contract. In addition, the Corporation and T-Mobile, by mutual consent, shall have the option to extend the contract for up to three years as further set forth in the RFP. The contract, expired December 31, 2023, was originally with Sprint; however, as of April 1, 2020 T-Mobile acquired Sprint becoming one company.

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Revenue is recognized in the accounting period in which it becomes both available and measurable. Expenses are recognized in the accounting period in which the liability is incurred.

Basis of Presentation

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Accounting Standard Codification (ASC) No. 958-210, *Not-for-Profit Entities*. Under ASC No. 958-210, the Corporation is required to report information regarding its financial position and activities according to two classes of net assets: with donor restrictions and without donor restrictions. The Corporation does not have any assets with donor restrictions.

Net Assets without Donor Restrictions (Unrestricted Net Assets) - Net assets that are not subject to donor-imposed stipulations.

**ARKANSAS DEAF AND HARD OF HEARING  
TELECOMMUNICATIONS SERVICES CORPORATION  
NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2023 AND 2022**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

Cash and Cash Equivalents

Cash and cash equivalents include all monies in banks and highly liquid investments and instruments with maturity dates less than three months. The carrying value of cash and cash equivalents approximates fair value because of the short maturities of those financial instruments. As of December 31, 2023 and 2022, the Corporation had no cash equivalents.

Assessments Receivable

Assessments receivable are stated at the amount the Corporation expects to collect, using the allowance method. Accounts are charged off to the allowance when management deems the account will not be collectible. The Corporation estimates the accounts receivable at December 31, 2023 and 2022 will be fully collectible; therefore, no allowance or uncollectible amounts has been established. Management has concluded that any potential uncollectible amount would not be material.

Revenue Recognition

Assessments from local exchange carriers are recorded in the period earned. The rate is a mandatory set charge per phone line that telecommunications service providers must collect per Arkansas phone lines and remit to the Corporation. The rate is set by the Board and was (amounts stated by cent):

- January 1, 2021 to September 30, 2021	¢2.0 per phone line
- October 1, 2021 to December 31, 2022	¢1.0 per phone line
- January 1, 2023 to December 31, 2023	¢1.0 per phone line

**ARKANSAS DEAF AND HARD OF HEARING  
TELECOMMUNICATIONS SERVICES CORPORATION  
NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2023 AND 2022**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Membership of the Board of Directors

The corporation shall be governed by a seven-member board of directors appointed by the Governor. However, only four members are serving on the board of directors currently. The board is awaiting the Governor to appoint the other remaining three members.

Donated Services

The Corporation receives donated services from members, officers and directors who assist in management of the Corporation's activities. No amounts have been recognized in the statements of activities because the criteria for recognition specified by FASB ASC 958-605-25, Not-for-Profit Entities – Revenue Recognition, have not been met since the services contributed do not create or enhance a non-financial asset and do not require unique skills. The Board of Directors, as appointed by the Governor of the State of Arkansas, serves without compensation.

Income Taxes

The Corporation is a not-for-profit corporation exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and Arkansas Revenue and Taxation Code Section ACA 26-51-303(a). Under that guidance, the Corporation may recognize the tax benefit from an uncertain tax position only if it is more likely than not that the tax position will be sustained on examination by taxing authorities based on the technical merits of the position.

However, The Internal Revenue Service (the "IRS") has rejected tax returns filed by the Corporation for the years ended December 31, 2019, December 31, 2020, and December 31, 2021, and imposed penalties and interest on the Corporation. According to the IRS, the Corporation was late in filing the tax returns for a year or a number of years. However, the tax files of the Corporation show the Corporation was late in filing form 990 for the year ended December 31, 2019 and no extension was filed for 2019. The IRS took the position of revoking the exemption status of the entity under Section 501(c)(3) and directing the Corporation to file form 1120 U.S. Corporation Tax Return. It is understood that there have been forms 990, Return of Organization Exempt from Income Tax that have been filed late more than once. However, in the absence of filing confirmations, it is not possible to ascertain which years have not been filed that caused the IRS to take the position of revoking the tax exempt status of the Corporation. It is understood that Scott Lovett, CPA, due to his sudden illness and the absence of knowledgeable staff during that period, was unable to file form 990 for a certain year or possibly years. In addition and due to COVID19 and the delays and backlogs, it has inflicted on the business environment. Connecting with an IRS agent became very difficult for the entity to explain the situation and seek assistance to resolve the issue in a timely manner. The board attempted to resolve the issue multiple times with the Internal Revenue Service explaining the issue but unfortunately the efforts were ineffective. Currently, two steps of action are to be taken: first, the Corporation will keep filing extensions and form 990s timely on paper via certified mail to prove the Corporation's compliance with deadlines and its obligation to file the form; second, the Corporation retained a firm to process documentations required to re-establish the exempt status. Currently the firm is in process of filing the required forms in order to re-establish the exempt status.

**ARKANSAS DEAF AND HARD OF HEARING  
TELECOMMUNICATIONS SERVICES CORPORATION  
NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2023 AND 2022**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Functional Allocation Expenses

The Corporation allocates its expenses on a functional basis among its various programs and support services to measure and guide the achievement of the Corporation's goals. Functional expenses for the years ended December 31, 2023 and 2022 are presented in the Corporation's Statement of Activities and Functional Expenses.

Reclassifications

Certain reclassifications were made to the amounts in the 2022 financial statements in order to conform to the 2023 financial statement presentation.

**NOTE 2: FINANCIAL INSTRUMENTS WITH RISK OF ACCOUNTING LOSS**

Financial instruments that potentially subject the Corporation to concentrations of credit risk consist principally of cash deposits. The Corporation maintains its cash accounts at institutions insured by the Federal Deposit Insurance Corporation ("FDIC") on balances up to \$250,000. At times during 2023 and 2022, the balance at Regions Bank exceeded the insured limit.

**NOTE 3: RELATED PARTY TRANSACTIONS**

The Corporation's board consists, in part, of persons employed by eligible telecommunications carriers. The entire balance in monthly assessments income is derived from these carriers.

The Board of Directors appointed Arkansas Rural Strategies, LLC ("ARRURAL") administrator of the Corporation effective September 1, 2021. ARRURAL will serve as administrator for the entity unless the Board of Directors decides otherwise at a later date. ARRURAL receives \$1,200 monthly for its services. Total fees the Corporation paid ARRURAL for the year ended December 31, 2022 were \$14,400 and for the year ended December 31, 2023 were \$14,400.

**NOTE 4: CONCENTRATION OF RISK**

The majority of the Corporation's income is derived from assessments from telecommunications providers. For the years ended December 31, 2023 and 2022, this income represented 100% of the Corporation's total unrestricted revenue and support. The loss of these assessments would have an adverse effect on the Corporation's ability to continue in existence.



**ARKANSAS DEAF AND HARD OF HEARING  
TELECOMMUNICATIONS SERVICES CORPORATION  
NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2023 AND 2022**

**NOTE 5: LIQUIDITY AND AVAILABILITY OF RESOURCES**

Financial assets available for general expenditures, that is, without donor or other restrictions limiting their use, within one year of the date of the Statement of Financial Position, comprise of the following:

	<u>2023</u>	<u>2022</u>
Cash and cash equivalents	\$ 304,452	\$ 387,675
Accounts receivable	<u>29,164</u>	<u>28,180</u>
 Total financial assets available to meet cash needs for general expenditures within one year	 <u><u>\$ 333,616</u></u>	 <u><u>\$ 415,855</u></u>

As part of the Corporation's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities and other obligations come due. The Corporation manages its liquidity and reserves following three guiding principles: operating within a prudent range of financial soundness and stability, maintaining adequate liquid assets to fund near-term operating needs, and maintaining sufficient reserves to provide reasonable assurance that long-term obligations will be discharged.

**6: FAIR VALUES OF FINANCIAL INSTRUMENTS**

The following methods and assumptions were used to determine the fair value of each class of financial instruments:

Cash in bank and cash in cash management account – the carrying amount approximates fair value due to the nature of cash.

**NOTE 7: EVALUATION OF SUBSEQUENT EVENTS**

The Corporation has evaluated subsequent events through March 28<sup>th</sup>, 2025, the date which the financial statements were available to be issued. The Corporation's insurance policy was revoked February 17<sup>th</sup>, 2024 and has been operating without any insurance coverage to date. Currently members of the board of directors are seeking insurance coverage. The Corporation's management has determined that there were no other significant subsequent events that should be disclosed in the financial statements or in the notes to the financial statements.

**ARKANSAS DEAF AND HARD OF HEARING  
TELECOMMUNICATIONS SERVICES CORPORATION  
Schedule of Findings and Responses  
For the Year Ended December 31, 2023**

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Repeat Finding # 2023-1

**Condition**

Arkansas Deaf and Hard of Hearing Telecommunications Services Corporation maintains cash with one financial institution, Regions Bank. The Bank provides insurance through the Federal Deposit Insurance Corporation ("FDIC") on balances up to \$250,000. Funds on deposits with the financial institution exceeded, at certain times throughout the year, the Federal Deposit Insurance Corporation ("FDIC") limit. Amounts uninsured at Regions Bank were \$54,452 for the year ended December 31, 2023.

**Criteria**

Management is responsible for securing account balances.

**Effect**

Because of the limitation of the insurance applied to account, there is the risk that a bank may go bankrupt and the balance above the FDIC limit will be lost.

**Cause**

Administrator was not aware of balance collateralization.

**Recommendation**

Management should request that bank provides adequate collateralization on bank account.

**Response**

Management responded and indicated that they will make such request with the bank to protect balances.

**ARKANSAS DEAF AND HARD OF HEARING  
TELECOMMUNICATIONS SERVICES CORPORATION  
Schedule of Findings and Responses  
For the Year Ended December 31, 2023**

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Repeat Finding # 2023-2

**Condition**

Under laws and regulations administered by the Internal Revenue Service (the "IRS"), the Corporation, under Section 501(c)(3) organization, is obligated to file form 990 Return of Organization Exempt from Income Tax annually by May 15<sup>th</sup>, the due date, of each year. The Corporation is required to file an application for extension timely if the financials are not ready to be filed with the IRS at the due date. Failure to file form 990 annually leads to the IRS applying penalties and interest in addition to revocation of the exempt status of the Corporation if the exempt organization failed to file form 990 for three years. According to the IRS correspondence, the Corporation failed to file form 990 for three years.

**Criteria**

Management is responsible for filing form 990 Return of Organization Exempt from Income Tax annually.

**Effect**

Because of the failure to file form 990 timely, the IRS revoked the Corporation exempt status.

**Cause**

Administrator's, then, records indicated that the forms had been filed by the accountant, but the organization does not have a filing confirmation for proof and the previous accountant is unavailable to provide additional information. In addition, while they can't produce proof that 2018 was filed, 2019 form 990 was filed late but accepted by the IRS and 2020 form 990 was filed late & rejected.

**Recommendation**

Management should observe filing of the required forms with the IRS and to maintain compliance with all laws and regulations pertaining to the Corporation.

**Response**

The board and the attorney are working to resolve the issue with the IRS and have the exempt status reinstated. The board has retained a firm to process the documentation required to resolve this issue.

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# JACK CHAMI, CPA PLLC

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

To the Board of Directors  
Arkansas Deaf and Hard of Hearing  
Telecommunications Services Corporation  
Little Rock, Arkansas

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Arkansas Deaf and Hard of Hearing Telecommunications Services Corporation (the "Corporation") (a nonprofit organization), which comprise the statement of financial position as of December 31, 2023, and the related statement of activities and functional expenses and changes in net assets and the statement of cash flows for the year then ended, and the related notes to the financial statements, and have issued my report thereon dated March 28<sup>th</sup>, 2025.

**Report on Internal Control over Financial Reporting**

In planning and performing my audit of the financial statements, I considered Arkansas Deaf and Hard of Hearing Telecommunications Services Corporation's internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Corporation's internal control. Accordingly, I do not express an opinion on the effectiveness of Arkansas Deaf and Hard of Hearing Telecommunications Services Corporation's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

My consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. I identified certain deficiencies in internal control, described in the accompanying Schedules of Findings and Responses as items #2023-1 and 2023-2 that I consider to be significant deficiency.

## Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Arkansas Deaf and Hard of Hearing Telecommunications Services Corporation's financial statements are free from material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed an instance of noncompliance that is required to be reported under *Government Auditing Standards* and which is described in the accompanying Schedules of Findings and Responses as items #2023-1 and 2023-2, where the Corporation was not considered in compliance with its policies and procedures related to depositing cash and compliance with the regulations administered by the IRS.

### Corporation Response to Finding

*Government Auditing Standards* requires the auditor to perform limited procedures on the Corporation's response to the findings identified in my audit and described in the accompanying Schedule of Findings. The Corporation's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, I express no opinion on the response.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*JACK CHAMI, CPA PLLC*

JACK CHAMI, CPA PLLC  
Little Rock, Arkansas  
March 28<sup>th</sup>, 2025