

Decision **PROPOSED DECISION OF COMMISSIONER HOUCK**
(Mailed 9/26/2025)

BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

Order Instituting Rulemaking
Regarding Revisions to the California
Advanced Services Fund.

Rulemaking 20-08-021

**DECISION ADOPTING MODIFICATIONS TO BROADBAND
ADOPTION ACCOUNT, RURAL AND URBAN REGIONAL
BROADBAND CONSORTIA ACCOUNT, AND LINE EXTENSION
PROGRAM REQUIREMENTS; AND CLOSING PROCEEDING**

.**TABLE OF CONTENTS**

Title	Page
DECISION ADOPTING MODIFICATIONS TO BROADBAND ADOPTION ACCOUNT, RURAL AND URBAN REGIONAL BROADBAND CONSORTIA ACCOUNT, AND LINE EXTENSION PROGRAM REQUIREMENTS	1
Summary	2
1. Background	2
1.1. Submission Date	3
2. Jurisdiction	3
3. Changes to Line Extension Program, Adoption Account and Consortia Account	4
3.1. Line Extension Program	4
3.1.1. Eligible Applicants and Funding Levels	4
3.1.2. Ministerial Review	7
3.1.3. Reimbursement	7
3.1.4. Additional or Alternative Program Modifications	8
3.2. Adoption Account	10
3.2.1. Financial Conditions for Applicant Eligibility and Ministerial Review	11
3.2.2. Eligible Project Costs and Definitions	12
3.2.3. Applicant/Grantee Eligibility	13
3.2.4. Additional or Alternative Modifications	14
3.3. Consortia Account	15
3.3.1. Expanding Eligibility to California Tribes	15
3.3.2. Reimbursement for BEAD Activities	18
3.3.3. Additional or Alternative Program Modifications	19
4. Petition for Modification of Decision (D.) 22-11-023	23
5. Summary of Public Comment	26
6. Comments on Proposed Decision	26
7. Assignment of Proceeding	31
Findings of Fact	32 31
Conclusions of Law	33 32
ORDER	33 32

Appendix A – CASF Broadband Infrastructure Grant Account Line Extension Program Revised Application Requirements and Guidelines

Appendix B – Broadband Adoption Account Application Requirements and Guidelines

Appendix C – California Advanced Services Fund Rural and Urban Regional Broadband Consortia Grant Account Application Requirements and Guidelines

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Summary

This decision modifies the program requirements and guidelines for the California Advanced Services Fund Broadband Adoption Account, Rural and Urban Regional Broadband Consortia Account, and Line Extension Program, to maximize broadband infrastructure deployment. The decision also denies a petition for modification regarding requirements for the Broadband Infrastructure Grant Account, as the Commission is addressing a related matter in Rulemaking 20-02-008 regarding the California LifeLine Program.

This proceeding is closed.

1. Background

The California Public Utilities Commission (Commission) initiated this rulemaking to continue modifications to the California Advanced Services Fund (CASF) program. The Commission has approved modifications to CASF accounts through several decisions in order to maximize broadband infrastructure deployment and leverage multiple funding sources to better meet the goals of the program.

On December 4, 2024, the assigned Commissioner issued a ruling inviting comment on various proposed changes to the CASF Broadband Adoption Account (Adoption Account), Rural and Urban Regional Broadband Consortia Account (Consortia Account), and Line Extension Program (LEP).

On January 31, 2025, the Commission received comments in response to the December 4, 2024 ruling from the Center for Accessible Technology (CforAT); UNITE-LA, Los Angeles County Economic Development Corporation, Inyo

Mono Broadband Consortium, North Bay/North Coast Broadband Consortium, Tahoe Regional Broadband Consortium (Joint RBCs); California Emerging Technology Fund (CETF); The Utility Reform Network (TURN); Comcast Phone of California, LLC (Comcast); and Cox California Telecom, LLC (Cox). On February 14, 2025, the Commission received reply comments from TURN. We address parties' comments in the context of discussing the changes adopted by this decision.

1.1. Submission Date

This matter was submitted on February 14, 2025 upon receipt of reply comments to the December 4, 2024 ruling.

2. Jurisdiction

The Commission's authority under California Public Utilities (Pub. Util.) Code Section 281 et seq includes administration of the Broadband Infrastructure Grant Account (Infrastructure Account), LEP, Adoption Account, and Consortia Account.¹ Specifically, Pub. Util. Code Section 281(b)(1)(A) requires the Commission to award grants under the Infrastructure Account "for infrastructure projects that will provide broadband access to no less than 98 percent of California households in each consortia region." Pub. Util. Code Section 281(j) directs the Commission to award grants under the Adoption Account to increase publicly available or after-school broadband access and digital inclusion. Pub. Util. Code Section 281(g) directs the Commission to make grants under the Consortia Account available to eligible consortia to facilitate deployment of broadband services by assisting infrastructure applicants in the project development or grant application process. Pub. Util. Code Section

¹ Pub. Util. Code §281 (c), (f)(6), (g), and (j).

281(f)(6) directs the Commission to make grant funding under the Infrastructure Account available to offset the costs of connecting a household or property to an existing or proposed facility-based broadband provider.

3. Changes to Line Extension Program, Adoption Account and Consortia Account

3.1. Line Extension Program

The staff proposal for the LEP would expand eligibility criteria, increase the maximum grant amount that staff may approve via Ministerial Review and align the LEP with Infrastructure Account rules and guidelines. Staff also propose that the Commission delegate authority to staff to make all necessary but non-substantive, administrative or clarifying amendments to the LEP rules.

3.1.1. Eligible Applicants and Funding Levels

In light of low participation to date, staff propose expanding eligibility to any customer residing at the location to be served, regardless of income, but to prioritize funding for applicants meeting the income-based criteria. In cases where a project proposes to serve both income-qualified and non-income qualified customers, staff propose that the project be eligible for 100 percent funding.

CforAT, TURN, Comcast and Cox express support for expanding eligibility as proposed by staff. TURN offers a clarification to the income-based criteria such that customers' income must be under 60 percent of state median income (consistent with the Low Income Home Energy Assistance Program, or LIHEAP) or 80 percent of area median income (AMI) (consistent with Section 8 housing), whichever is higher. TURN also recommends including a complete list of program-based eligibility to help applicants self-identify their eligibility, and to provide that program-based eligibility may expand consistent with California

Life Line and California Alternative Rates for Energy (CARE) eligibility. TURN Comments on Staff Proposals for Modifications to Line Extension Program, Adoption Account, and

advocates for an upper income limit, expressing concern that limited program funds may not otherwise go toward households that need support to afford a line extension.³

With respect to the proposed funding levels, CforAT and Cox caution against certain outcomes. To avoid waste, fraud and abuse, CforAT recommends modifying the proposed funding provision such that at least 50 percent of a project's customers must meet the income-based criteria in order to receive 100 percent funding.⁴ Cox instead argues that requiring non-income-qualified individuals to pay even 20 percent is likely too burdensome, advocating full funding for all eligible projects regardless of income. Cox also argues that location and accessibility of the proposed project should not be deemed relevant for determining the amount of funding because these factors have no bearing on whether a location is served and whether the individual can afford a line extension.⁵ In contrast, TURN expresses concern that limited funds will be directed away from low-income customers, and urges the Commission to monitor for disparities in LEP utilization by household income, and to consider further program modifications if non-low-income households are approved at

Comments on Staff Proposals for Modifications to Line Extension Program, Adoption Account, and Consortia Account, filed January 31, 2025 (TURN comments) at 2-3 and 5.

³ TURN comments at 7-8. *Reply Comments of The Utility Reform Network on the Assigned Commissioner's Ruling Inviting Comments on Staff Proposals for Modifications to Line Extension Program, Adoption Account, and Consortia Account*, filed February 14, 2025 (TURN reply comments) at 3-4.

⁴ *Center for Accessible Technology's Comments on Assigned Commissioner's Ruling Inviting Comments on Staff Proposals for Modifications to Line Extension Program, Adoption Account, and Consortia Account*, filed January 31, 2025 (CforAT comments) at 3-4.

⁵ *Comments of Cox California Telcom, LLC (U-5684-C) to Assigned Commissioner's Ruling Inviting Comments on Staff Proposals for Modifications to Line Extension Program, Adoption Account, and Consortia Account*, filed January 31, 2025 (Cox comments) at 4-5.

higher rates than low-income households.⁶ Comcast and TURN suggest that a project receive a 10 percent funding increase if it meets any one of the proposed factors.⁷

With respect to staff's proposal for prioritizing low-income applicants, Cox suggests that applications from low-income applicants be reviewed and considered before applications from non-low-income applicants received on the same day.⁸ In reply comments, TURN opposes this proposal because, combined with Cox's opposition to an upper-income limit on eligibility and its support for full funding of eligible projects regardless of income, it provides no meaningful safeguards that low-income households can use the remaining LEP funding.⁹

The Commission is primarily concerned with increasing participation in the LEP while prioritizing households with the greatest need for financial assistance. The staff proposal would expand eligibility to all unserved households but provide a greater amount of funding for projects that will serve low-income households. We will adopt the staff proposal, with certain modifications recommended by parties. We agree with and adopt TURN's proposed clarifications to the low-income thresholds, which would more accurately account for regional differences in the cost of living, as well as TURN's recommendation for an upper income limit on applicant eligibility of 120 percent of AMI. We also adopt CforAT's recommended requirement that at

⁶ TURN comments at 10.

⁷ *Opening Comments of Comcast Phone of California, LLC (U-5698-C) on Assigned Commissioner's Ruling Inviting Comments on Staff Proposals for Modifications to Line Extension Program, Adoption Account, and Consortia Account*, filed January 31, 2025 (Comcast comments) at 4. TURN comments at 9-10.

⁸ Cox comments at 6.

⁹ TURN reply comments at 5-7.

least 50 percent of a project's customers meet the income-based criteria in order to receive 100 percent funding, to preserve funds for households with the greatest need for financial assistance.

3.1.2. Ministerial Review

The LEP staff proposal would revise Ministerial Review criteria, such that LEP applications for wireline service up to \$31,000 per household or property and LEP applications for wireless service up to \$6,000 per housing unit would be eligible for Ministerial Review.

CforAT, Comcast, Cox and TURN support the staff proposal; TURN provides a detailed analysis of the projects that have been approved so far and comparison with Infrastructure Grant Account projects to suggest the reasonableness and increased efficiency provided by the proposed new thresholds.¹⁰

The Commission has an interest in increasing LEP participation while maintaining administrative efficiency. The staff proposal would improve administrative efficiency by raising the cost thresholds for projects to be considered via ministerial review, and we agree with TURN's analysis regarding the reasonableness of the proposed per-location funding thresholds, therefore we adopt the staff proposal with respect to ministerial review.

3.1.3. Reimbursement

The December 4, 2024 ruling invited comment on whether staff should be authorized to reimburse grantees at construction milestones for some projects, similar to the Infrastructure Grant Account.

¹⁰ CforAT comments at 2. Comcast comments at 5. Cox comments at 6. TURN comments at 11-14.

Cox suggests there is no need to align with Infrastructure Grant Account rules beyond ensuring the LEP rules reflect current minimum speeds where applicable.¹¹ Comcast similarly recommends that the Commission maintain the existing reimbursement process, arguing that a construction milestone approach for smaller projects is more cumbersome for both staff and grantees, potentially requiring more time and resources than the value of the LEP award.¹² TURN agrees that a construction milestone approach may be unnecessary in the circumstances that Cox and Comcast describe, and could increase demands on Commission time and resources to administer LEP grants. TURN states, however, there may be instances where it is necessary for a provider to have the option to request such payments, therefore TURN advocates that smaller facilities-based or non-traditional providers that may not have the upfront capital to commence should be permitted to request reimbursement at intervals.¹³

The Commission has an interest in facilitating LEP projects by providers that may not have the upfront capital to commence work, which the staff proposal would facilitate by affording the option to request reimbursement at certain milestones in the same manner as for the Infrastructure Grant Account. We find it reasonable to adopt the staff proposal with respect to reimbursement.

3.1.4. Additional or Alternative Program Modifications

The December 4, 2024 ruling invited parties to recommend additional or alternative LEP program modifications.

¹¹ Cox comments at 6-7.

¹² Comcast comments at 5-6.

¹³ TURN comments at 15-16.

TURN proposes a number of additional program modifications. First, TURN recommends setting aside 20 percent of LEP funds to be reserved specifically for Tribal households, and related implementation details.¹⁴ Second, TURN recommends that the Commission proactively compile a list of LEP-eligible households and incorporate these locations into the California Interactive Broadband Map, and also notify regional broadband consortia of these locations, to facilitate participation.¹⁵ In reply comments, TURN expands on this recommendation by advising the Commission to seek information from Cox and Comcast regarding past inquiries from interested households, to aid in identification of preliminary locations.¹⁶ Third, TURN recommends that certain classes of locations be categorically permitted to apply for LEP funds, including projects connecting one property that serves as multifamily housing for farmworkers and applications for households in Tribal areas.¹⁷

CforAT recommends that the Commission require non-discrimination in the services offered when building line extensions to low-income households, i.e., that providers' line extensions provide identical service to every location served.¹⁸

With respect to proposed definitions, Cox recommends retaining "Non-Connected Household" in lieu of "unserved location" because, Cox asserts, LEP should remain narrowly focused on households without a

¹⁴ TURN comments at 16-18.

¹⁵ TURN comments at 18.

¹⁶ TURN reply comments at 10-11.

¹⁷ TURN comments at 19-21.

¹⁸ CforAT comments at 4.

broadband connection.¹⁹ In reply comments, TURN observes that Cox's proposal would mean that a household with Internet service at 25 megabits per second (mbps) upload and 3 mbps download would be ineligible, which is contrary to the state's broadband deployment goals. TURN asserts the LEP should reflect changing needs of households to fully participate in society.²⁰

We agree with and adopt TURN's recommendation to provide categorical eligibility for LifeLine-qualifying programs, farmworker housing, and Tribal applicants. We also generally agree with CforAT's recommended requirement, and will require that providers' line extensions provide equivalent service to every location served. With respect to TURN's recommendation to identify LEP-eligible households on the California Interactive Broadband Map, staff anticipates that the work required to do this would be prohibitively costly, however staff will identify the qualification levels for each county as a way to inform potential applicants of their eligibility.

3.2. Adoption Account

The staff proposal for the Adoption Account would clarify program and administrative requirements based on experience with administering the program. Staff also proposes that the Commission delegate authority to staff to propose administrative changes to the Adoption Account via resolution. CforAT and TURN provided comments in response to the Adoption Account staff proposal.

¹⁹ Cox comments at 7.

²⁰ TURN reply comments at 12-15.

3.2.1. Financial Conditions for Applicant Eligibility and Ministerial Review

The staff proposal would require applicants with less than \$50,000 in gross receipts to apply under a fiscal sponsor; require certain financial documents and impose restrictions on the amount of funds that may be requested; and would authorize staff to reject applications not meeting certain financial criteria.

CforAT and TURN, while not opposing the proposed fiscal sponsor requirement or the proposed cap on requested funding amounts, both urge the Commission to allow applicants to request a waiver of these requirements under specified circumstances. TURN proposes to permit a waiver of the fiscal sponsor requirements from applicants requesting less than 50 percent of their annual gross receipts, averaged over the prior two years; alternatively, the Commission could adopt a rebuttable presumption that a fiscal sponsor is needed and may be waived if the applicant demonstrates it has fulfilled grant obligations for grants of similar or higher amounts. Similarly, TURN proposes to permit a waiver of the cap on requested funding amounts from applicants that demonstrate a history of successfully managing grant funds.²¹ While TURN supports staff's proposal to authorize staff to reject applications where the applicant's current liabilities exceed their current assets, CforAT asserts this provision is unnecessary and raises serious equity concerns in light of Commission treatment of the utilities (including allowing some utilities to continue to operate while in bankruptcy).²²

This decision generally agrees with CforAT and TURN regarding the proposed financial conditions for applicant eligibility and ministerial review. We modify the staff proposal to allow applicants with less than \$50,000 in gross

²¹ CforAT comments at 5. TURN comments at 21-22.

²² TURN comments at 23. CforAT comments at 5-6.

receipts to bypass the fiscal sponsor requirement if they demonstrate successful implementation and completion of a digital inclusion grant of \$10,000 or more. Also, applicants will be permitted to request a funding amount greater than 50 percent of their revenue; such applications may only be considered for approval via resolution. Similarly, if an applicant's current liabilities exceed their current assets, then their application may be considered for approval via resolution.

3.2.2. Eligible Project Costs and Definitions

The staff proposal would further define the scope of items and activities for which reimbursement may be requested, including definitions for Digital Literacy, Broadband Access and Call Center. The December 4, 2024 ruling invited comment on what other costs that Adoption grantees incur and should be considered for reimbursement.

CforAT offers specific modifications to the proposed definitions for Digital Literacy and Broadband Access. CforAT asserts digital literacy involves more than having a bundle of specific skills but rather an understanding of how technology works and how to use complementary skills to achieve a goal or outcome. For broadband access, CforAT suggests using the more specific term "Adoption Account broadband access" to limit the risk of confusion, and recommends a definition that includes assistive technology, in recognition of some individuals' need for specialized equipment to use broadband.²³ In reply comments, TURN generally supports CforAT's recommendations, and urges the Commission to interpret these terms and definitions broadly when approving grant applications, to support projects that meet the spirit of the program and advance program goals.

²³ CforAT comments at 8-10.

This decision generally agrees with CforAT's suggestion to limit the risk of confusion for the proposed definition for Broadband Access, and to incorporate assistive equipment and technology to ensure access for people with disabilities. We modify the staff proposal accordingly.

3.2.3. Applicant/Grantee Eligibility

The staff proposal would allow for automatic termination of projects for failure to submit required reports within the required six-month timeframes, after notice of such failure to the grantee. Staff also propose making ramp-up reports optional rather than mandatory to reduce administrative burden.

TURN supports staff's ability to recommend rescission of funding via resolution, and suggests the one-year report is a reasonable milestone to rescind a project that has not complied with reporting requirements. TURN also recommends affording staff the flexibility to grant extensions for grantees to submit a one-year report if the grantee has communicated an extraordinary need to justify the extension.²⁴ CforAT, while not directly addressing this issue, raises concerns about increased compliance burdens for grantees. CforAT states it has heard from some grantees of recent requirements to justify requests for overhead payments, and that these requirements were implemented at the direction of the State Controller's Office but without independent verification of such requirements.²⁵ In reply comments, TURN agrees with CforAT that ensuring the integrity of the Adoption Account should not overly burden grantees, and recommends the Commission issue guidance for grantees and hold a public

²⁴ TURN comments at 23-24.

²⁵ CforAT comments at 11-12.

training event(s) to inform grantees on what reporting and what level of detail for justification is needed.²⁶

CforAT and TURN are generally supportive of the proposal to make ramp-up reports optional, though TURN suggests consideration of requiring a ramp-up report on case-by-case basis, for example if a grantee is a new organization. TURN also suggests allowing grantees to incorporate ramp-up reporting into the one-year report.²⁷

This decision finds it reasonable for staff to recommend rescission of funding for failure to submit required reports.²⁸ We agree with TURN's suggestion for flexibility, and extensions for submitting a one-year report may be authorized if the grantee has communicated an extraordinary need to justify the extension. The Commission also finds it reasonable to make ramp-up reports optional. We adopt the staff proposal with respect to applicant/grantee eligibility.

3.2.4. Additional or Alternative Modifications

The December 4, 2024 ruling invited comment on additional or alternative program modifications for the Adoption Account. TURN recommends modifying the definition of "Low-income communities" to include communities with a median household income at or below the LIHEAP (as opposed to CARE) program income limits for a household of four, to specify more granular thresholds that account for regional differences in the cost of living.²⁹ The

²⁶ TURN reply comments at 16-17.

²⁷ CforAT comments at 11. TURN comments at 24-25.

²⁸ Specific to TURN's recommendation to recommend rescission of funding via resolution, the existing procedures for communication with grantees, including direct engagement and the issuance of formal correspondence, ensure transparency in the grant rescission process.

²⁹ TURN comments at 25-26.

Commission agrees with aligning the Adoption Account's definition of "Low-income communities" with LIHEAP to account for regional differences in the cost of living; this change will expand eligibility for Digital Literacy projects. We make this modification to the staff proposal adopted by this decision.

3.3. Consortia Account

The staff proposal for the Consortia Account would expand eligibility to create regional consortia that specifically serve California Tribes and to expand the scope of reimbursable work to include projects under the federal Broadband, Equity, Access and Deployment (BEAD) program. Joint RBCs, CETF, CforAT and TURN provided comments in response to the Consortia Account staff proposal. In addition to their own comments, CforAT and CETF express support for the comments filed by Joint RBCs. CETF cited to prior recommendations it provided in a May 1, 2024 letter to the Commission in support of its recommendations supporting the Joint RBC comments.³⁰

3.3.1. Expanding Eligibility to California Tribes

The December 4, 2024 ruling invited parties to comment on whether to expand Consortia Account program eligibility to California Tribes, and associated implementation details.

Joint RBCs, CforAT, CETF and TURN support the proposal to expand program eligibility to California Tribes.³¹ With respect to implementation, TURN

³⁰ CforAT comments at 12. *Comments of the California Emerging Technology Fund to Assigned Commissioner's Ruling Inviting Comments on Staff Proposals for Modifications to Line Extension Program, Adoption Account, and Consortia Account*, filed January 31, 2025 (CETF comments) at 4-5.

³¹ UNITE-LA, Los Angeles County Economic Development Corporation, The North Bay/North Coast Broadband Consortium (NBNCBC), and the Tahoe Regional Broadband Consortium's *Comments on Staff Proposals for Modifications to Line Extension Program, Adoption Account and Consortia Account Decision*, filed January 31, 2025 (Joint RBCs comments) at 3. CforAT comments at 12. CETF comments at 5. TURN comments at 26.

suggests modifying the definition of “Eligible Tribe” to those with official letters of support from the Tribal Council Chair or Tribal Council because a Tribal Chairperson’s Association is not empowered to speak on behalf of an individual tribe.³² TURN recommends that the Commission consider a variety of entities that can serve as a fiscal agent, including a Tribal Chairperson’s Association, permitting wholly owned and operated Tribal broadband providers to serve as their own or to propose a fiscal agent subject to Commission approval, and allowing Tribes to propose a fiscal agent subject to Commission approval as part of the application process. TURN recommends against adopting minimum financial requirements at this time because no specific concern or issue is apparent from the proposed definition of Fiscal Agent. TURN recommends modifying the Account Objectives and Allowable Activities list to include training or other resources and related tribe-specific issues, with specific redlines. TURN urges the Commission to refrain from imposing stricter standards for Regional Tribal Consortia than would apply to non-tribal Consortia. Specifically, TURN observes a proposed prohibition on activities funded for Regional Tribal Consortia and activities funded through the Tribal Technical Assistance Program, and that there is no analogous prohibition on activities funded for Regional Consortia and activities funded through the Local Agency Technical Assistance program. TURN further argues the proposed prohibition does not appear warranted because Technical Assistance and Regional Consortia serve different purposes; TURN urges allowing some nominal funding overlap where a tribe and Regional Consortia are working together to support broadband

³² TURN comments at 32-33.

deployment.³³ Finally, TURN notes that the Commission and the California Department of Technology met with tribes to discuss the Statewide Digital Equity Plan, and the Commission could include similar engagement here to seek tribal feedback on the Consortia Account program.³⁴

Joint RBCs additionally recommend that the Commission provide cultural competency training to Consortia Account administrators to facilitate support for all involved in tribal consultations that will further the Commission's policies in engaging with tribes.³⁵

The Commission has an interest in supporting tribes' efforts to deploy broadband. Expanding Consortia Account eligibility to entities that will serve the specific needs of California Tribes will facilitate tribes' broadband deployment efforts, therefore we adopt the staff proposal with respect to expanded eligibility with modifications to clarify that the entities applying to serve as Regional Tribal Consortia must have tribal support and meet the requirements set out in Sections III and IV of Appendix A to this decision. We agree with and modify the staff proposal to reflect TURN's recommendation that any rules applicable to tribal consortia should not impose a stricter standard than the rules applicable to non-tribal consortia. We also acknowledge and agree with Joint RBCs' comments, and Communications Division staff have sought and will pursue cultural humility and associated training to support the Commission's engagement with tribes.

The program rules also make clear that Tribal lands have geographically separate boundaries from counties and cities even where the Tribal lands are

³³ TURN comments at 33-34.

³⁴ TURN comments at 27-30.

³⁵ Joint RBCs comments at 3.

located within the exterior boundaries and therefore the Regional Tribal Consortia may serve tribes within the identified region without overlapping or falling within the county or other municipality boundaries.

3.3.2. Reimbursement for BEAD Activities

The December 4, 2024 ruling invited comment on whether to expand the scope of reimbursable work to include BEAD activities, and whether a 10 percent cap on BEAD-related activities is reasonable.

CforAT, CETF, Joint RBCs and TURN support the proposal to expand the scope of reimbursable work to include BEAD activities.³⁶ Joint RBCs elaborate that permissible work should include technical assistance for local governments, tribes, and communities looking to submit BEAD applications; and assisting with community engagement to identify broadband needs that might be met through BEAD applications, and associated data collection and mapping.³⁷

With respect to the proposed cap on BEAD-related activities, TURN suggests a cap may not be necessary in light of the expected need to raise awareness of the BEAD application more immediately, with a subsequent decline in this type of outreach in 2026.³⁸ Joint RBCs similarly note there will be a very short window to move BEAD activities from proposal to application submittal, urging flexibility to support multiple programs with varying degrees of support and deadlines.³⁹

³⁶ CforAT comments at 12. CETF comments at 3-5. Joint RBCs comments at 3. TURN comments at 30-31.

³⁷ Joint RBCs comments at 3.

³⁸ TURN comments at 31.

³⁹ Joint RBCs comments at 3-5.

The Commission in Decision 22-05-029 modified the scope of reimbursable activities under the Consortia Account to include specific activities that assist the Commission in promoting broadband deployment, including assisting with CASF infrastructure applications, which is consistent with the purpose of regional broadband consortia. BEAD activities, including those activities identified by Joint RBCs, will assist the Commission in promoting broadband deployment. Therefore, we find it reasonable to expand the scope of reimbursable work to include BEAD activities. We will not adopt a cap on BEAD-related activities; however, this decision does not expand consortia's budgets, and consortia must fulfill their approved work plans within their existing budgets. This decision further confirms that any substantive changes to consortia's work plans going forward must be communicated in writing to the Director of Communications Division at least 30 days before the anticipated change and may be subject to approval before becoming effective.

3.3.3. Additional or Alternative Program Modifications

The December 4, 2024 ruling invited comment on additional or alternative program modifications, including whether to include Administrative/Overhead Indirect Costs and/or other costs that consortia incur for reimbursement, and if any additional measures should be adopted to ensure compliance with program rules.

CforAT, CETF, Joint RBCs and TURN support inclusion of Administrative/Overhead Indirect Costs for reimbursement.⁴⁰ Joint RBCs and TURN state that an annual 15 percent cap is reasonable, though Joint RBCs

⁴⁰ CforAT comments at 12. CETF comments at 3-4. Joint RBCs comments at 5-6. TURN comments at 32.

suggest it may not be appropriate for all Consortia, and that the Commission should provide flexibility to this cap based on consortium size, geographic complexity, and scope of activities.⁴¹ The Commission finds it reasonable to permit reimbursement of Administrative/Overhead Indirect Costs as specified in the staff proposal.

With respect to other costs that consortia incur, Joint RBCs assert the Commission's current requirements to justify overhead costs are unreasonably onerous and time-consuming, and therefore recommend that costs for providing information to CASF administrators (including consortia staff time spent preparing for and participating in meetings with CASF administrators) should be eligible for reimbursement.⁴² For transparency and responsible stewardship of CASF funds, all requests for reimbursement require supporting documentation with sufficient details for staff to determine that the work is a reimbursable activity. We agree however that certain costs associated with fulfilling this requirement should be eligible for reimbursement and we modify the staff proposal accordingly. Also, staff intends to provide guidance and/or samples of documentation needed to support reimbursement requests.

With respect to additional measures to ensure compliance with program requirements, Joint RBCs advocate against increasing reporting and administrative burdens.⁴³ Joint RBCs request that CASF administrators provide regular and ongoing training sessions to consortia members on reporting and compliance, and that the Commission allow consortia to provide input into and request clarification on requirements outlined in the Consortia Administrative

⁴¹ Joint RBCs comments at 5-6.

⁴² Id.

⁴³ Joint RBCs comments at 6 and 11.

Manual.⁴⁴ Relatedly, while Joint RBCs do not take a position on authorizing staff to propose administrative changes, they assert the Commission should require staff to consult consortia about proposed changes that would substantially impact consortia operations and activities.⁴⁵ CETF similarly recommends that CASF administrators meet quarterly with consortia in a “learning community” format so that there is an opportunity for conversation and consultation.⁴⁶ In reply comments, TURN acknowledges that financial and activity reporting is required by Public Utilities Code Section 281(g)(2) and suggests that before the Commission considers expanding consortia budgets and reimbursable activities, it should address the concerns about reporting to ensure adequate information to justify expanding consortia budgets.⁴⁷

The Commission acknowledges the comments of CETF and Joint RBCs. Communications Division staff recently initiated office hour sessions to provide an opportunity for grantees to ask questions and clarify requirements. Meetings between Commission staff and consortia staff will continue on no less than a bi-monthly basis (every other month) and expanded in scope in response to party comments. Additional meetings with representatives from consortia staff and Commission staff may also be required and included in the work plan. The scope of these meetings may include programmatic questions to allow for bilateral sharing of information. For example, Commission staff should share program information with Consortia so that Consortia can share it with potential applicants and the public. Consortia in turn should provide Commission staff

⁴⁴ Joint RBCs comments at 6-7.

⁴⁵ Joint RBCs comments at 2-3.

⁴⁶ CETF comments at 5.

⁴⁷ TURN reply comments at 23-24.

with information about their activities to develop applications, and relay feedback from their work with applicants and the public. The Broadband Caseworkers will participate in these meetings to facilitate the Commission's sharing and intake of information outside the scope of the CASF Consortia Account.

We also recognize the need to process payment requests promptly; Commission staff will review payment requests within 30 days after receiving adequate and correct documentation and a performance metrics plan. We emphasize that staff's ability to timely complete their review relies on grantees timely providing adequate and correct documentation and a performance metrics plan. Staff will host workshops or additional meetings with consortia and all interested parties and the public to discuss proposed administrative changes. Consortia and all interested parties will have the opportunity to comment on proposed changes in the resolution, which will also allow for more specific feedback from Consortia and the public in a more transparent manner.

CETF and Joint RBCs recommend a number of additional program modifications, some of which we find reasonable and will therefore make the following additional changes. Joint RBCs recommend allowing a 10 percent variance between budgeted and actual activity costs without prior approval under specified provisions.⁴⁸ We agree it is reasonable to permit a variance of up to 10 percent of the approved budget for a given objective, provided that such a variance does not exceed the annual cap. Joint RBCs also recommend aligning annual audits with consortia fiscal agent schedules; relatedly, CETF recommends revising the grant payment schedule based on deliverables to ensure adequate

⁴⁸ Joint RBCs comments at 7.

cash flow.⁴⁹ Commission staff will endeavor to allow more time to submit annual audits, and to align the annual audit with the fiscal year before the next application window.

Finally, in recognition of Joint RBCs' comments that consortia should be able to work on all matters related to broadband expansion, this decision authorizes Commission staff to provide for reimbursement of future broadband deployment activities that demonstrate eligibility according to D.18-10-032, D.22-05-029 and/or this decision via a letter signed by the Communications Division Director or his/her/their designee.

The Commission declines to increase funding for consortia as recommended by CETF or Joint RBCs; consortia generally have not fully utilized their existing budgets.⁵⁰ We decline to assign Communications Division case workers to work with specific consortia, as recommended by CETF; however, Caseworkers will attend the bimonthly joint meetings between Commission staff and consortia, to share relevant program information with consortia and exchange useful information from the consortia.

4. Closure of Rulemaking (R.) 20-08-021

The Commission has addressed all issues identified within scope of this proceeding. The Commission intends to initiate a new rulemaking to consider further modifications to certain CASF account program requirements. In this section we address one remaining petition for modification.

4.1. Petition for Modification of Decision (D.) 22-11-023

⁴⁹ Joint RBCs comments at 9. CETF comments at 4.

⁵⁰ CETF comments at 4. Joint RBC comments at 9.

On April 12, 2024, TURN filed a petition for modification of D.22-11-023 regarding Infrastructure Account rules and guidelines (Petition).⁵¹ The Petition, citing the then-impending end of the Affordable Connectivity Program (ACP), asked the Commission to replace the ACP with a broadband affordability requirement for any Carrier of Last Resort applicant to offer a bundled voice and broadband plan eligible for California and federal LifeLine programs; and permit Tribal applicants to determine their own affordability requirements.

California Broadband & Video Association (CalBroadband); Citizens Telecommunications Company of California Inc., Frontier California Inc., Frontier Communications of the Southwest Inc. (jointly filing as Frontier); Foresthill Telephone Co., Cal-Ore Telephone Co., Sierra Telephone Company, Inc., Happy Valley Telephone Company, Siskiyou Telephone Company, Winterhaven Telephone Company, Kerman Telephone Co., Pinnacles Telephone Co., Ponderosa Telephone Co., Ducor Telephone Company, Calaveras Telephone Company, Hornitos Telephone Company, Volcano Telephone Company (jointly filing as Small local exchange carriers, or LECs); and Pacific Bell Telephone Company doing business as AT&T California (AT&T) timely filed responses to the Petition. All parties addressing the Petition urge denial or dismissal of the Petition as unnecessary and more appropriately addressed in R.20-02-008 regarding the California LifeLine Program, among other reasons.⁵²

⁵¹ *Petition of The Utility Reform Network for Modification of Decision 22-11-023*, filed April 12, 2024 (petition).

⁵² *Response of Calaveras Telephone Company (U 1004 C), Cal-Ore Telephone Co. (U 1006 C), Ducor Telephone Company (U 1007 C), Foresthill Telephone Co. (U 1009 C), Happy Valley Telephone Company (U 1010 C), Hornitos Telephone Company (U 1011 C), Kerman Telephone Co. (U 1012 C), Pinnacles Telephone Co. (U 1013 C), The Ponderosa Telephone Co. (U 1014 C), Sierra Telephone Company, Inc. (U 1016 C), The Siskiyou Telephone Company (U 1017 C), Volcano Telephone Company (U 1019 C), and Winterhaven Telephone Company (U 1021 C) ("Small LECs") to Petition of The Utility Reform Network for Modification of Decision 22-11-023*, filed May 13, 2024 at 2-4. *Response of*

TURN timely filed a reply to responses. The reply confirms that the only relevant subsidies available for broadband service are the state and federal LifeLine programs.⁵³ The reply also acknowledges that D.22-11-023 directed that the benefit to subscribers in project areas be commensurate with those provided under the ACP, effectively limiting the out-of-pocket expense to \$15 per month for qualifying customers.⁵⁴

The Commission acknowledges and agrees with the need for the Infrastructure Account to continue to encourage affordable pricing by providers. Following the end of the ACP, the Commission has only approved those projects for which the applicant commits to offer an affordable broadband plan. The Commission also agrees, however, that the issue of broadband affordability is more appropriately addressed in R.20-02-008, the scope of which includes consideration of adjusting the California LifeLine Program's Specific Support Amounts and/or minimum service standards to increase program participation, including access to broadband services. On August 28, 2025 the Commission adopted D.25-08-050 establishing a pilot program to enable affordable home broadband for low-income Californians.⁵⁵ Because the Commission is addressing

At&T California (U 1001 C) to the Petition of The Utility Reform Network for Modification of Decision 22-11-023, filed May 13, 2024 at 2-7. Response of the California Broadband & Video Association to Petition of The Utility Reform Network for Modification of Decision 22-11-023, filed May 13, 2024 at 2-9. Response of Frontier California Inc. (U 1002 C), Citizens Telecommunications Company of California Inc. (U 1024 C), Frontier Communications of the Southwest Inc. (U 1026 C) ("Frontier") to Petition of The Utility Reform Network for Modification of Decision 22-11-023, filed May 13, 2024 at 2-7.

⁵³ *Reply of The Utility Reform Network to the Petition for Modification of Decision 22-11-023, filed May 23, 2024 (TURN reply) at 9-10.*

⁵⁴ TURN reply at 10.

⁵⁵ D.25-08-050 *Decision Approving Home Broadband Pilot*, issued September 4, 2025.

this issue in R.20-02-008, we decline to consider TURN's Petition in this proceeding.

5. Summary of Public Comment

Rule 1.18 allows any member of the public to submit written comment in any Commission proceeding using the "Public Comment" tab of the online Docket Card for that proceeding on the Commission's website. Rule 1.18(b) requires that relevant written comment submitted in a proceeding be summarized in the final decision issued in that proceeding.

As of the submission date for this proposed decision, the Commission received eight public comments addressing proposed changes to the Consortia Account from Shelby Arthur, a representative of the Broadband Consortium Pacific Coast; Mark Revis; Liam Arnade-Colwill, a representative of Para Los Ninos; Liliana Monge on behalf of UNITE-LA; and Kari Sinoff. These public comments expressed support for Consortia Account recommendations made by CETF, TURN and Joint RBCs.

6. Comments on Proposed Decision

The proposed decision of Commissioner Darcie L. Houck in this matter was mailed to the parties in accordance with Section 311 of the Public Utilities Code and comments were allowed under Rule 14.3 of the Commission's Rules of Practice and Procedure. CETF, CforAT, Joint RBCs and TURN timely filed comments; the Commission received no reply comments.

We make the following revisions in response to party comments:

- Change all references to "Tribal Chairmen's Association" to "Tribal

Chairperson's Association."⁵⁶

⁵⁶ *Opening Comments of The Utility Reform Network on the Proposed Decision Adopting Modifications to Broadband Adoption Account, Rural and Urban Regional Broadband Consortia Account, and Line Extension Program Requirements*, filed October 16, 2025 (TURN comments to proposed decision) at 2.

- Remove reference to “Tribal Chairperson’s Association” in Section III of both the Consortia Account rules and the Adoption Account rules, in agreement with TURN that a tribal government’s internal leadership is the most appropriate entity for demonstration of tribal support of an application, with a footnote in the Consortia Account rules explaining that Tribal Chairperson’s Associations may still serve a coordinating role in communicating the preferences of its members. To address the concerns and challenges of evaluating Tribal support for competing applications to serve as a Tribal ~~Consortium~~Consortia highlighted by TURN, the Commission will hold regional workshops as necessary to evaluate competing applications to serve as a Tribal ~~Consortium~~Consortia for the specific regions that have competing applications.⁵⁷
- Change reference to “trust land” to “tribal lands” in Section III of the Adoption Account rules, in agreement with TURN that eligibility of tribal projects should not be limited to trust lands.⁵⁸
- Revise Section XIII of the Consortia Account rules to clarify that fringe benefits should be included under personnel costs, not administrative or indirect costs, and that up to 25 percent of a grant may be reimbursed for authorized and documented start-up costs.⁵⁹

⁵⁷ TURN comments to proposed decision at 1-2.

⁵⁸ TURN comments to proposed decision at 3.

⁵⁹ UNITE-LA, Los Angeles County Economic Development Corporation, the Inyo Mono Broadband Consortium (IMBC), the North Bay/North Coast Broadband Consortium (NBNCBC), Valley Vision, Gold County Broadband Consortium, Redwood Coast Connect and the Tahoe Regional Broadband Consortium Comments on Proposed Decision Adopting Modifications to Broadband Adoption Account, Rural and Urban Broadband Consortia Account, and Line Extension Program Requirements, served October 16, 2025 (Joint RBCs comments) at 3.

We decline to impose a strict time limit on Commission staff to respond to a consortium's request for approval of future broadband deployment activities;⁶⁰ staff require time to research each new program to ensure it comports with CASF goals and obtain the appropriate approvals. Nonetheless, we direct staff to be responsive to such requests, and to provide updates upon request at the bimonthly meetings between Consortia and Commission staff.

We have carefully considered and decline at this time to make other changes to the Consortia Account rules requested by CETF and Joint RBCs.⁶¹ Similarly, we decline to consider proposed changes to the Adoption Account rules included in CETF's comments to the proposed decision, at this time.

~~Parties~~Stakeholders will have an opportunity to provide further comments ~~on these and other potential changes~~ at the 2026 CASF Annual Workshop, ~~which may be incorporated into a subsequent report that Commission staff will provide to the Commission, proposing further modifications to be made in a new rulemaking.~~

~~The report provided by staff will assess how funded projects are implemented, the effectiveness of the rule changes in this decision, and the proposals submitted in party comments that were not adopted here. Parties will have an opportunity to provide additional comments following the 2026 CASF Annual Workshop. Within 12 months of the issuance of this decision, staff will submit a report compiling information received during the workshop and~~

⁶⁰ Center for Accessible Technology's Comments on Proposed Decision Adopting Modifications to Broadband Adoption Account, Rural and Urban Regional Broadband Consortia Account, and Line Extension Program Requirements, filed October 16, 2025 at 3-4.

⁶¹ We note that the recommendation that the Commission should reimburse Consortia for activities related to applications to the Adoption Account, while reasonable, appears to contradict Pub. Util. Code Section 281(g)(1) as amended by AB 1665, which was previously discussed in D.22-05-029.

~~through additional party comments, if appropriate; the report will contain recommendations as to additional changes to the program that may be considered in a new rulemaking.~~

~~In accordance with the Commission's Tribal Consultation Policy, the Assigned Commissioner in this Proceeding and the Office of the Tribal Advisor will provide Tribes with opportunities for consultation regarding actions in this decision with Tribal implications. Tribal implications identified in this decision include the creation of Tribal Consortia and the expansion of Adoption Account and Line Extension Account eligibility to include Tribes. If notes from the consultation are approved by all participants, they will be recorded such that Tribes' recommendations may either be incorporated into a Resolution proposing immediate changes to the program rules (prior to implementing Tribal Consortia), or to be evaluated in a future rulemaking (after implementing Tribal Consortia).~~

~~After~~

Within 12 months of the issuance of this decision, staff will submit a report and post the Report online. The report will include a summary of the information provided at the 2026 CASF Annual Workshop, any lessons learned from implementing the new rules, and information received from California Tribes through the outreach described below.

Commission staff will issue a solicitation letter ~~requesting~~ and carry out educational webinars for prospective applicants, supply informational materials, and request applications to form Tribal Consortia, ~~Tribes,~~ from Regional Tribal ~~/Native American Entities, and other organizations~~ Consortia.⁶²

⁶² See Appendix C "Rural and Urban Regional Broadband Consortia Grant Account Application Requirements and Guidelines" for the definition of "Regional Tribal Consortium."

Prospective applicants will have a window to apply to form Tribal Consortia for Northern, Central, and Southern California. The organizations eligible to form Tribal Consortia include the following:

Regional Tribal Consortium: a network of Tribal governments within a Tribal Consortia Region (Northern California Region, Central California Region or Southern California Tribal Region) that represent public, non-profit, tribal and/or for-profit entities that share common goals and objectives ~~with~~w~~th~~th a focus on development of broadband for Tribal communities.

~~Commission staff will hold the 2026 CASF Annual Workshop, which will specifically include how funded projects are implemented, the effectiveness of the rule changes, and the proposals submitted in comments that were not adopted here. The information provided during the workshop and through any additional comments of interested parties will be compiled into a report with any recommendations as to additional changes to the program to be incorporated into a new rulemaking within 12 months of the issuance of this decision if appropriate.~~

~~If there are competing~~

Before Tribal Consortia applications ~~to form Tribal Consortia in the same region, or if a Tribe requests a workshop in its region~~are due, subject to the Tribes' request, Staff will hold up to three ~~additional~~ regional workshops (one per Tribal Consortia Region) to ~~evaluate Tribal support for competing applications to form Tribal Consortia. Feedback at regional workshops may either be incorporated into a resolution proposing rule changes or into the staff report evaluating whether or not to open a new rulemaking~~share information and conduct outreach about the application process and requirements with regional Tribes. Staff will ensure the outreach is meaningful and take comments

from Tribal representatives that participate in the workshops. Information received as part of the outreach will be considered by staff when preparing materials, including the application, for implementation of the Tribal Consortia approved in this decision.

Following adoption of this decision, Commission staff will publish an anticipated timeline for the following actions, which will be shared with the CASF service list. ~~The Office of the Tribal Advisor~~ Staff will share this proposed timeline with Tribal contacts. ~~The proposed timeline may be revised as necessary and conduct the outreach related to Tribal Consultations below:~~

- ~~Conducting~~ Staff will conduct meaningful outreach to Tribes informing them of this decision, identifying Tribal implications herein, and providing opportunities for Tribal ~~Consultation, either~~ outreach and feedback at the 2026 CASF Annual Workshop

Commission Staff will also carry out the following:

- carry out educational webinars/outreach for prospective applicants, supply informational materials, and request applications to form Tribal Consortia; ~~or at another mutually agreeable time and place; issuing a resolution containing recommended modifications to program rules impacting Tribes, after consultation and deemed needed;~~
- ~~issuing~~ issue a solicitation letter for applications to form Tribal Consortia;⁶²

⁶²~~The timing of this action depends on whether or not Staff recommends program~~

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modifications

~~issuing~~⁶³

issue a solicitation letter for applications to form Regional Broadband Consortia, and ~~offering no-cost extensions to Consortia whose grants would otherwise expire before grants will be awarded in their Consortia Region~~ for consortia that are approaching their end dates before the new application cycle, any changes to the substantive terms and conditions underlying Commission approval of the Consortium grant (e.g., changes to Work Plan, budget, or designated Fiscal Agent, etc.) must be communicated in writing to the Communications Division Director at least 30 days before the anticipated change, and may be subject to approval by either the Director or by Commission resolution before becoming effective;

~~announcing~~

- announce a date and location for the 2026 CASF Annual Workshop;
- ~~announcing~~ announce the date(s) and location(s) of up to three additional regional workshops, if necessary ~~to evaluate Tribal support for competing applications to form Tribal Consortia;~~
- ~~submitting a report~~ submit the Report compiling information provided during ~~workshops and additional comments by interested parties and making recommendations as to additional changes to the program that may be considered in a new rulemaking~~ the 2026 Annual Workshop, lessons learned implementing the new rules, and information received from California Tribes.

⁶³ The timing of this action depends on whether or not Staff recommends program

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modifications

7. Assignment of Proceeding

Darcie L. Houck is the assigned Commissioner and Valerie U. Kao is the assigned Administrative Law Judge in this proceeding.

Findings of Fact

1. Commission staff proposed modifications to the rules of the LEP, Adoption Account and Consortia Account to maximize broadband infrastructure deployment.
2. The assigned Commissioner provided notice and opportunity to comment on proposed changes to program rules of the LEP, Adoption Account and Consortia Account.
3. The proposed modifications to the LEP program rules will expand broadband deployment by expanding eligibility criteria and increasing the maximum grant amount that staff may approve via Ministerial Review.
4. The proposed modifications to the Adoption Account program rules will expand broadband deployment by facilitating applications from entities with limited financial resources, clarifying program and administrative requirements, and reducing reporting requirements.
5. The proposed modifications to the Consortia Account program rules will expand broadband deployment by expanding eligibility to create regional consortia that specifically serve California Tribes and expanding the scope of reimbursable work.
6. This decision contains Tribal implications, including the creation of Tribal Consortia and the expansion of eligibility for the Adoption Account and Line Extension Program to include Tribes.
7. The Commission is examining the issue of broadband affordability comprehensively in R.20-02-008.

8. The Commission has addressed all issues identified within scope of this proceeding.

Conclusions of Law

1. It is reasonable to modify program rules of the LEP as shown in Appendix A of this decision.

2. It is reasonable to modify program rules of the Adoption Account as shown in Appendix B of this decision.

3. It is reasonable to modify program rules of the Consortia Account as shown in Appendix C of this decision.

4. It is reasonable to authorize Commission staff administering the Consortia Account to provide for reimbursement of future broadband deployment activities via a letter signed by the Communications Division Director or his/her/their designee.

5. It is reasonable to deny the April 12, 2024 petition for modification of D.22-11-023.

6. The Commission has addressed all issues identified within scope of this proceeding and this proceeding should be closed.

ORDER

I T I S O R D E R E D t h a t :

1. The Line Extension Program rules, adopted as shown in Appendix A of this decision, are effective as of the issue date of this decision.

2. The Adoption Account program rules, adopted as shown in Appendix B of this decision, are effective as of the issue date of this decision.

3. The Rural and Urban Regional Consortia Account program rules, adopted as shown in Appendix C of this decision, are effective as of the issue date of this decision.

4. Commission staff is authorized to provide for reimbursement of future broadband deployment activities that demonstrate eligibility according to D.18-10-032, D.22-05-029 and/or this decision via a letter signed by the Communications Division Director or his/her/their designee.

5. The April 12, 2024 *Petition of The Utility Reform Network for Modification of Decision 22-11-023* is denied.

6. ~~The 2026 California Advanced Services Fund (CASF) Annual Workshop and a written comment period will address issues raised by party comments that were not incorporated into this decision, assess the implementation of the modified rules adopted here, and assess any other issues pertaining to the CASF. Staff shall submit a 2026 CASF Staff Report summarizing the workshop, any written comments on the workshop, and any staff recommendations for additional changes to the program rules of the CASF that the Commission should consider in a new rulemaking.~~

7. ~~The Office of the Tribal Advisor~~Staff will provide ~~consultation~~outreach opportunities to Tribes before ~~staff issues~~issuing a solicitation letter for applications to form Tribal Consortia. ~~Commission Staff are authorized to propose recommended modifications via resolution or in the 2026 CASF Staff Report for consideration in a new rulemaking.~~

8. In addition to the 2026 California Advanced Services Fund (CASF) Annual Workshop referenced in Ordering Paragraph 6 and the ~~consultations~~Tribal outreach referenced in Ordering Paragraph 7, the Commission will hold up to three regional workshops ~~after the Commission receives applications to form Tribal Consortia. These regional workshops will be held if there are competing Tribal~~before Tribal Regional Consortia applications ~~in the same Tribal Consortia Region~~are due, or if a Tribe submits a letter requesting

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~~a workshop in their region. Commission Staff are authorized to propose recommended modifications via resolution or in the 2026 CASF Staff Report for consideration in a new rulemaking~~Tribes request.

9. Rulemaking 20-08-021 is closed.

This order is effective today.

Dated _____, at San Francisco, California

APPENDIX A
CASF Broadband Infrastructure Grant Account
Line Extension Program
Revised Application Requirements and Guidelines

[DATE OF ISSUANCE], 2025

APPENDIX B

Broadband Adoption Account Application Requirements and Guidelines

APPENDIX C

California Advanced Services Fund
Rural and Urban Regional Broadband Consortia Grant Account
Application Requirements and Guidelines

Document comparison by Workshare Compare on Wednesday, November 19, 2025 1:03:34 PM

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Document 2 ID	file:///C:/Users/AVS/Desktop/R2008021 Houck Kao (REV 2) Agenda Dec Adopting Modification to Broadband Adoption Account.docx
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Rendering set	Standard

Legend:	
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Format change	
Moved deletion	
Inserted cell	
Deleted cell	
Moved cell	
Split/Merged cell	
Padding cell	

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Format changes	0
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