

**Kansas Universal Service Fund (KUSF)
Carrier Remittance Worksheet (CRW) Instructions
March 2023 – February 2024 (FY 27)**

I. Filing Requirements and General Instructions

A. Introduction

On April 4, 1996, the Corporation Commission of the State of Kansas (KCC) issued an Order to create the Kansas Universal Service Fund (KUSF) for the collection and distribution of universal service support program monies.¹ The Commission implemented the KUSF, effective March 1, 1997, pursuant to K.S.A. 66-2002(h), to preserve and enhance universal service, protect the public welfare, ensure the continued quality of telecommunications services, and open the local telecommunications market to competition in compliance with the Federal Telecommunications Act of 1996.²

The KUSF supports high cost service, the Kansas Lifeline Service Program for low-income customers (KLSP or Lifeline), the Telecommunications Access Program (TAP), Dual Party Relay Service (DPRS), and audit and administrative costs. [K.S.A. 66-2002, 66-2008].

Effective March 1, 2023, through February 29, 2024, the KUSF assessment rate is **11.37%**.³

B. Who Must File

Every Provider earning intrastate revenues from retail telecommunications and interconnected VoIP services within the state of Kansas must contribute to the KUSF. Kansas statute authorizes, but does not require, each Provider to collect an amount equal to or less than its KUSF assessment obligation from its customers. Specifically, K.S.A. 66-2008(a) states,

The commission shall require every telecommunications carrier, telecommunications public utility and wireless telecommunications service provider that provides intrastate telecommunications services and, to the extent not prohibited by federal law, every provider of interconnected VoIP service, as defined by 47 C.F.R. 9.3, to contribute to the KUSF based upon the provider's intrastate telecommunications services net retail revenues on an equitable and nondiscriminatory basis. The commission shall not require any provider to contribute to the KUSF under a different contribution methodology than such provider uses for purposes of the federal universal service fund, including for bundled offerings. Any telecommunications carrier, telecommunications public utility, wireless telecommunications service provider or provider of interconnected VoIP service which contributes to the KUSF may collect from customers an amount equal to such carrier's, utility's or provider's contribution, but such carrier, provider or utility may collect a lesser amount from its customer.

C. When to File – (See Attachment A)

All due dates are identified on the 2023/2024 KUSF Reporting Schedule in Attachment A. Every Provider's first CRW must be received on or before April 17, 2023, and assessment payment received and processed by April 15, 2023.

Revenue earned in one month must be reported to the KUSF on or before the 15th of the following month or the next business day if the 15th falls on a weekend or holiday.

¹ Order, Docket No. 190-492-U (94-GIMT-478-GIT) (94-478 Docket), April 4, 1996.

² Order, 94-478 Docket, Dec. 27, 1996.

³ Order, Docket No. 23-GIMT-261-GIT (23-261 Docket), Jan. 17, 2023.

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- **Monthly** reporters: Report revenue and pay the assessments for each month by the 15th of the following month. (e.g. the March 2023 revenues and related assessments must be received (and payment processed) no later than April 17, 2023).
- **Quarterly, Semi-Annual, and Annual** reporters: Report estimated revenues and pay the assessments for the applicable period at the **beginning** of each period. Remit a True-Up to report actual revenue within 45 days after the end of the reporting period.⁴

All Filings must be received by the KUSF Administrator by the due date. All payments must be received and posted by the bank by the due date. Postmarks do not constitute receipt.⁵

A Provider may file MORE, but not less, frequently, than the following intervals:⁶

- **MONTHLY:** Providers earning **\$50,001 or more** in annual intrastate retail;
 - **ANNUAL:** Providers earning **\$10,000 or less** in annual intrastate retail revenue;
 - **SEMI-ANNUAL:** Providers earning **\$10,001 to \$25,000** in annual intrastate retail revenue;
 - **QUARTERLY:** Providers earning **\$25,001 to \$50,000** in annual intrastate retail revenue.
- **Providers qualifying to report quarterly, semi-annually, or annually must complete Section 3 of Attachment B and select the appropriate option.**
 - **Any Provider not currently generating any Kansas intrastate retail revenue** and has authority to provide service in Kansas: Mark the box entitled “**Not Generating any Kansas intrastate retail revenue**” (**\$0.00**) in Section 3 of Attachment B. Your Company will not need to submit a CRW or payments for Year 25 until the Company begins generating assessable revenue. **When your Company begins generating revenue, submit a revised Attachment B within 30 days of generating revenue in Kansas and submit the applicable CRW by the due date identified on Attachment A.**

A Provider may change its reporting frequency election on a prospective basis and only when in compliance with all KUSF obligations, including payment of penalties, based on the current reporting election.⁷

True-Ups:

Quarterly True-ups must be submitted online via E-File on the KUSF website at: <https://usflogon.vantagepnt.com/> Due dates are: July 17, 2023; October 16, 2023; January 16, 2024; and April 15, 2024. Failure to submit a Quarterly true-up by the due date may result in Late Filing Penalties.

Monthly Filers that report estimated revenue or actual revenue one or more months in arrears must submit a Quarterly True-up to report actual monthly revenue within 45-days after the end of each KUSF fiscal year quarter.⁸

Quarterly Filers must remit a Quarterly True-up to report actual revenue within 45 days after the end of the

⁴ Order Setting the Kansas Universal Service Fund Assessment Rate for Year Fourteen and Canceling January 20, 2010 Technical Hearing, Docket No. 10-GIMT-188-GIT (10-188 Docket), Jan. 13, 2010; and Order Modifying Kansas Universal Service Fund Penalties, Staff Report and Recommendation, Docket No. 18-GIMT-084-GIT (18-084 Docket), Sept. 27, 2018.

⁵ Order, Docket No. 07-GIMT-276-GIT (07-276 Docket), Jan. 23, 2007; and Order Modifying Kansas Universal Service Fund Penalties, Staff Report and Recommendation, 18-084, Sept. 27, 2018.

⁶ Order, Docket No. 06-GIMT-332-GIT (06-332 Docket), Jan. 23, 2006.

⁷ Order Clarifying and Adopting KUSF Election Criteria and KUSF Administrative Penalties, 20-086 Docket, March 3, 2020.

⁸ Order, 10-188 Docket, Jan. 13, 2010.

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applicable KUSF fiscal reporting period.

Annual True-ups: **Due by April 17, 2023**

Quarterly, Semi-Annual, and Annual Filers: Submit an Annual True-Up to report actual earned or collected revenues and reflect revenue corrections or adjustments to the company's books (i.e. audit or end-of-year adjustments, etc.). A separate True-up form and instructions will be available to submit via E-File for each Provider at the end of the KUSF Fiscal Year reporting period. Failure to submit the Annual True-up by the due date may result in Late Filing Penalties.

D. What to File – (See Attachment B, Provider Remittance Worksheets) Due by April 17, 2023****

Company Identification and Operations (**Attachment B**), must be filed by **every** Provider for KUSF Year 27. Sections 1 and 3 must be completed by every provider. Section 2 must be completed to authorize an Agent to act on the Provider's behalf. Failure to submit the FY 27 Attachment B by the due date may result in Late Filing Penalties.

Submit a revised Attachment B when your company no longer meets the revenue requirements for the current election, if it determines that a different election is more cost-effective, or a change in company contact/Agent information occurs.⁹

Example: Based on the prior year's actual revenues, a Provider estimates the Company will earn \$40,000 of annual revenue. In April 2023, the Provider submits an Attachment B to report estimated annual revenue of \$25,001-\$50,000 and elects to file quarterly. For the 1st quarter (March – May), the Provider reports estimated revenue of \$12,500 and pays the related assessment. For the 2nd quarter (June – August), the Provider estimates \$20,000 of revenue. When completing the 3rd quarter (September – November), the Provider estimates \$20,000 of revenue, resulting in \$52,500 total revenue for March – November, exceeding the \$50,000 of annual revenue threshold. The Provider must **remit a revised Attachment B, elect to report monthly, and remit monthly CRWs effective for the month of September**. The Provider must remit Quarterly True-ups for the 1st and 2nd quarters within 45 days of the end of the 3rd quarter.

The required Annual Election and one subsequent Attachment B change are free. An automatic Change Election fee of \$100 is applied for the second and each subsequent election change during the year.

2. Carrier Remittance Worksheet (CRW)

Submit a CRW in accordance with the frequency elected on Attachment B, Section 3.

Use the E-Filing system to avoid incomplete CRWs, errors, and penalties. Incomplete CRWs include:

- CRWs that do not match the reporting election period identified on Attachment B;
- Illegible CRWs;
- CRWs without **Block C, "Assessments from Customers"** completed;
- CRWs that do not report revenues by category;
- Unsigned CRWs; and/or
- CRWs signed by an unauthorized Agent.

The Administrator will notify the Provider that its CRW was rejected as incomplete and advise the Provider to remit a completed CRW. The Late Filing Penalty will be applied, as applicable.

3. Quarterly True-Up and/or Revised CRW, as applicable.

⁹ Order, 06-332 Docket, Dec. 3, 2006.

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E. Where to File (see Attachment C)

Payments: Electronic filing may avoid delays and penalties. Contact Vantage Point Solutions, KUSF Administrator, for electronic payment information. See Attachment C for payment instructions.

KUSF Payments must be received and processed by CoreFirst Bank & Trust on or before the due date. Postmarks do not constitute receipt.¹⁰

Filings, including Attachment B, CRWs, and True-Ups: Filings, including Attachment B, CRWs, and True-Ups should be submitted on the Vantage Point USF Solutions website using the E-File platform at: <https://usflogon.vantagepnt.com/>. Doing so reduces errors, ensures a CRW is complete and reduces administrative resources and penalties. E-File is available 24 hours a day, 7 days a week.

Attachment B, a CRW, and True-ups may also be submitted via US Mail/overnight delivery. All forms **must be received by the KUSF Administrator by the due date. Penalties are assessed based on receipt by CoreFirst Bank & Trust, not postmark date. Do not send CRWs to the bank.**

F. Late Penalties

The KCC has adopted the following KUSF penalties that are automatically applied when a payment is received and processed by the bank after the due date or any filing is received by the KUSF Administrator after the due date:

Late Payment Penalty of 1% per month (12% APR cumulative) for each payment received and posted by the bank after the due date¹¹ for all filings when an additional assessment is owed to the KUSF. A Penalty is also applied after the close of the 30-calendar day window from the date the KUSF Administrator provides written notice to a Provider inquiring whether a revision may be necessary.

Late Filing Penalty of 1% per month (12% APR cumulative) of the assessment due or \$100, whichever is greater, is assessed for each filing **received by the KUSF Administrator** after the due date or the 30-calendar day date from the date the KUSF Administrator provides written notice inquiring whether a revision may be necessary.¹² The Late Filing Penalty for Attachment B is \$100.00 per month. A Late Filing Penalty is not assessed if a Provider notifies the KUSF Administrator and Commission Staff that it identified a KUSF reporting error and self-corrects the affected filing(s) and payments. The KUSF Administrator is required to notify Commission Staff if a provider develops a history of identifying errors.¹³

Delinquent Balance Penalty of 1% per month (12% cumulative) is assessed on the entire outstanding balance.¹⁴

¹⁰ Order, 07-276 Docket, Jan. 23, 2007.

¹¹ Order, 94-478 Docket, Feb. 18, 1997; and Order, 18-084 Docket, Sept. 27, 2018.

¹² Order, 06-332 Docket, Jan. 23, 2006, and Order, 18-084 Docket, Sept. 27, 2018.

¹³ Order Granting Petition of Southwestern Bell Telephone Company for Clarification and/or Reconsideration of Order Modifying Kansas Universal Service Fund Penalties, 18-084 Docket, Oct. 30, 2018.

¹⁴ Order, 10-188 Docket, Jan. 13, 2010.

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KUSF Penalties effective November 1, 2018:

Applied To:	Due Date	Penalty
Late Payment Penalty (LPP)		
Original CRWs	15 th of the month following the Reporting Period. Due next business day if holiday or weekend	1% per month (12% APR cumulative) of the Assessment Due
Filings with Additional Assessments Due:		
Revised CRWs	30 days after written notice from the KUSF Administrator that a revision is needed	1% per month (12% APR cumulative) of the Assessment Due
Quarterly True-ups	45 days after end of Reporting Period	
Annual True-ups	45 days after end of Reporting Period	
Late Filing Penalty (LFP)		
Original CRWs	15 th of the month following the Reporting Period. Due next business day if holiday or weekend.	1% per month (12% APR cumulative) of the Assessment Due, or \$100, whichever is greater
Attachment B	April 15 th	\$100.00 per month Exception for wireless and VoIP providers that are not generating intrastate retail revenue.
Filings with Additional Assessments Due:		
Revised CRWs	30 days after written notice from the KUSF Administrator that a revision is needed	1% per month (12% APR cumulative) of the Assessment Due or \$100, whichever is greater. Exception for any revision that does not result in additional monies owed to the KUSF or that results in a credit due to the provider.
Quarterly True-ups	45 days after end of Reporting Period	
Annual True-ups	45 days after end of Reporting Period	
Delinquent Balance Penalty (DBP)		
Entire outstanding balance, including outstanding KUSF assessment principle and previously assessed penalties.	Last day of the month	1% per month (12% APR cumulative) of the Assessment Due

The KUSF Administrator and Staff are not authorized to waive any Penalty. A provider must file a pleading with the KCC, requesting a waiver of such charges.

II. Line-by-Line Instructions for Completing the CRW

A. Filing Identification Information

Block A- Company Code

- Supplied by the KUSF Administrator and starts with “KS”, followed by six digits.

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- **New Companies:** Contact Vantage Point at (217) 862-1550 or via e-mail at KUSF@vantagepnt.com. Submit an Attachment B to register for the KUSF and obtain a company code. If a CRW is due prior to receiving a code, remit the CRW and related payment and write “NEW” in this block.

Block B- Submission Date

The Submission Date is the date the CRW is submitted to the KUSF Administrator.

Block C- KUSF Assessments Collected from Customers

K.S.A. 66-2008(a) authorizes, but does not require, a provider to collect its assessment from customers. Enter the KUSF Assessments collected from end-user customers for the data month revenue reported.¹⁵

This amount is not based on a calculation. Report the actual assessment amount collected from end-users. Compare the assessment amount collected from customers to the actual assessment owed by the Company. If the amount collected exceeds the assessment owed, the Provider is responsible for taking steps to ensure it does not collect more than its obligations, consistent with K.S.A. 66-2008(a). Customer refunds may be required. The KUSF Administrator and/or Commission Staff may request additional documentation. Identify KUSF assessments billed to customers through a separate line item charge on end-user bills.

Block D – Revenue Reporting Basis: Wireless, Paging, and Interconnected VoIP Providers - Circle the following methodology your company uses to allocate Kansas intrastate revenue for KUSF purposes:¹⁶

- “Safe Harbor” if your company uses the Safe Harbor Provision.
- “Study” if reporting based on a company-specific traffic study.
- “Actual” if your company directly identifies Kansas revenue.

Wireless, Paging, and Interconnected VoIP providers must use the same revenue-allocation methodology to allocate revenue between the interstate and intrastate jurisdictions for Federal USF and KUSF purposes.¹⁷

A Provider reporting revenue based on a **company-specific traffic study or direct assignment of revenue** must submit a pleading to the KCC, identify the methodology used, the time period the methodology is effective, the intrastate traffic factors, if applicable, and an affidavit from an officer of the Provider verifying the Provider uses this same methodology for both Federal and Kansas USF purposes. A Provider must submit an update to the KCC at least annually, in the annual KUSF generic docket and is encouraged to file whenever it changes methodologies or the intrastate factor changes.

Wireless (includes Prepaid and Traditional Cellular (e.g. CMRS and PCS), Paging and Satellite):

- **Prepaid and Traditional Wireless:** Identify Kansas revenue using the Primary Place of Usage (PPU) methodology. Allocate revenue according to the methodology identified above.
- **Paging:** Identify Kansas revenue using the Primary Place of Usage (PPU) methodology. Allocate revenue to the intrastate jurisdiction using either the Safe Harbor, a company-specific traffic study or direct assignment of intrastate revenue.¹⁸
 - Analog SMR providers: Intrastate Safe Harbor is 1%, interstate Safe Harbor is 99%.
 - Paging providers: Intrastate Safe Harbor is 88%, Interstate Safe Harbor is 12%. The provider can file to report actual revenues or revenues based on a company-specific traffic study.

¹⁵ Order Adopting Audit Report, Docket No. 19-RWLZ-033-KSF, Jan. 24, 2019, in which KCC reaffirmed the requirement.

¹⁶ Order, 06-332 Docket, Sept. 8, 2006; and Order, Docket No. 12-GIMT-168-GIT (12-168 Docket), Jan. 24, 2012.

¹⁷ Order, 12-168 Docket, Jan. 24, 2012.

¹⁸ Order, 06-332 Docket, Sept. 8, 2006, and Order, Docket No. 03-GIMT-932-GIT, Sept. 2, 2003.

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- **Satellite:** A satellite telephone, satellite phone, or satphone is a type of mobile phone that connects to orbiting satellites instead of terrestrial cell sites. They provide similar functionality to terrestrial mobile telephones; voice, short messaging service and low-bandwidth internet access are supported through most systems.

Interconnected VoIP: Identify Kansas revenues based on the customers Primary Place of Service address, generally the E911 address. Allocate intrastate revenues by applying: (a) the 35.1% intrastate Safe Harbor (inverse of the FCC’s Safe Harbor percent) (b) a company-specific traffic study, or (c) direct assignment of intrastate revenue.¹⁹

Block E - Revenue Data Month(s)

Circle (**Do Not Bold**) the Revenue Data Month that corresponds to the month of the revenues being reported.

Block F - Original or Revision

- **Original:** For manually filed CRWs, check this box if this is the Original submission for the revenue data month or period. For CRWs submitted via E-File, the system will automatically indicate that the filing is an Original if an Original does not already exist.
- **Revision:** For manually filed CRWs, check this box if the data month revenue was previously reported and you are submitting a Revision. For CRWs submitted via E-File, the system will automatically indicate that the filing is a Revision of an Original already exists. Revisions should be submitted as soon as possible to correct or adjust the previously reported revenue data. Follow the same instructions as for an “Original” submission. Ensure that the correct “Revenue Data Month” is circled in Block E. Example: The Company files quarterly and submitted its Year 27 1st quarter (March - May 2023 data months’) information by April 17, 2023. In August 2023, the Company realizes that the 1st quarter data is incorrect. Submit a “Revision” to correct the 1st quarter information in August 2023. Attach a copy of the original filing to the Revision. **Report actual revised revenue amounts, not the difference between the original filing and the Revision.** Revisions should NOT be submitted through the True-Up process.

Section 1 - Provider Identification

Line 1 - Company Name

Enter the Company’s legal name and any “doing business as” (d/b/a) names, if applicable.

Line 1a - Complete Mailing Address

Enter the Company’s mailing address for its principal place of business or corporate headquarters.

Line 1b - Company Contact Name

Enter the name of the person at the Company responsible for the company’s KUSF obligations. **Do not** enter Agent information. Enter Agent information on Lines 3-3(c).

Line 1c - Telephone Number and E-Mail Address

Enter the telephone number and e-mail address of the person listed on Line 1b.

Line 2 - Primary Communications Business

Circle the category that best describes the Company’s principal business activity.

- **ILEC**-Incumbent Local Exchange Carrier. Defined by Statute.
- **CLEC**-Competitive Local Exchange Carrier provides service via its own facilities, Unbundled Network Elements (UNEs), Local Wholesale Complete (LWC), or resale and has been granted a Certificate of Convenience to offer services in Kansas. Select “CLEC” if your company offers CLEC or both CLEC and

¹⁹ Order, Docket No. 07-GIMT-432-GIT, Sept. 22, 2008.

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long distance services.

- **IXC**-Interexchange Carrier typically provides service via its own facilities or resale and has been granted a Certificate of Convenience to offer services in Kansas. Select “IXC” if your company only offers long distance services, including calling cards.
- **Wireless/Cellular**-(Circle Wireless if Fixed Wireless. Circle Cellular if CMRS, PCS, CMRS, or a digital SMR provider.)
- **PAG**-Paging and analog SMR service providers (Paging).
- **SAT**-Satellite telephone, satellite phone, or satphone connects using orbiting satellites instead of terrestrial cell sites.
- **VoIP**-Interconnected Voice Over Internet Protocol Providers.
- **CAP**-Competitive Access Providers compete with an ILEC to provide services to link customers with interexchange facilities, local exchange networks, or other customers.
- **OSP**-Operator Service Providers provide operator assistance service to customers to complete home calls or originate calls using alternative billing arrangements. OSPs typically employ operators, as well as credit and cash card technologies, to complete calls.
- **PAY**-Pay Telephone Providers use pay telephone equipment to offer customers access to the Public Switched Telecommunications Network.

Line 3 - Agent Company Name (If the company does not have an Agent, proceed to Section 2)

Enter the name of any company, consulting firm, or agency hired by the Company to act as its Agent/Third Party Filer to remit KUSF payments and CRWs. Complete Attachment B, Section 2: Agent Information. The signed, completed Attachment B must be on file with the KUSF Administrator prior to a CRW signed by an Agent being processed or the KUSF Administrator discussing company-specific information with the Agent. An Agent is any person or agency that is not a direct employee of the company and is acting on behalf of the Company, including consultants and management or reporting agencies.

Line 3a - Agent Mailing Address

Enter the Agent’s complete mailing address. **REMINDER:** The Agent will be the primary contact for the KUSF Administrator regarding questions, corrections, additional information, etc. Check the “Yes” box in Section 2, Attachment B, for Invoices/Statements to be mailed to the Agent in addition to the company.

Line 3b - Agent Contact Name

Enter the name of the primary person at the Agent Company responsible for KUSF issues.

Line 3c - Telephone and E-Mail Address

Enter the Agent’s telephone number and e-mail address for the contact person listed on Line 3b.

Section 2- Monthly Intrastate Retail Revenue Data

K.S.A. 66-2008(a) states:

(a) The commission shall require every telecommunications carrier, telecommunications public utility and wireless telecommunications service provider that provides intrastate telecommunications services and, to the extent not prohibited by federal law, every provider of interconnected VoIP service, as defined by 47 C.F.R. 9.3, to contribute to the KUSF based upon the provider’s intrastate telecommunications services net retail revenues on an equitable and nondiscriminatory basis. The commission shall not require any provider to contribute to the KUSF under a different contribution methodology than such provider uses for purposes of the federal universal service fund, including for bundled offerings. Any telecommunications carrier, telecommunications public utility, wireless telecommunications service provider or provider of interconnected VoIP service which contributes to the KUSF may collect from customers an

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amount equal to such carrier's, utility's or provider's contribution, but such carrier, provider or utility may collect a lesser amount from its customer.

Each Provider is responsible for ensuring that its actual intrastate retail revenue is reported to the KUSF each year. Net intrastate retail revenue is defined as:

[T]he net intrastate retail telecommunications service revenues of a telecommunications provider, telecommunications public utility, wireless telecommunications service provider or interconnected VoIP service provider after any adjustments for uncollectibles and discounts consistent with the provider's contribution methodology for federal USF purposes.²⁰ The requirement to report intrastate retail revenue has been in place since the Commission implemented the KUSF.²¹ The Commission has subsequently provided guidance for identifying revenues subject to KUSF assessment.²² **See Attachment E.** The revenue reported should tie to the Company's internal accounting systems and records.

****If your company reports estimated or calculated revenues or revenue in arrears, you must submit a True-Up within 45 days of the end of the applicable reporting period. If your company is an Annual, Semi-Annual, or Quarterly filer that generates more revenue than originally estimated and is required to be a Monthly filer mid-year, you must submit quarterly true-ups to report actual revenues within 45-days of the end of the quarter(s) in which the conversion occurred. See example starting on page 2.**

Report revenue in dollars and cents, rounded to two decimal places. Actual revenue earned and billed by the Provider must be reported consistent with Commission orders and state statute.

Enter Revenue, by category, for the data month identified in Block E. Do not report KUSF Assessments billed to or collected from customers. Companies reporting on an accrual basis should report earned or billed revenues on lines 4 through 11. A Company is allowed to reduce its gross revenues by the actual company-specific uncollectible revenues (Bad Debt) written off in the revenue data month reported, which should be entered on Line 12. Companies using the Cash Basis of Accounting should report revenue collected from customers on lines 4 through 11.²³

General Revenue Guidelines (See Attachment E):

Providers subject to FCC Part 32 Accounting may find Part 32 helpful when completing this section.

Exclude the following Fees, Assessments, and Taxes from Revenue (See Attachment E):

- Franchise tax pass-through charges.
- Local, state, and federal taxes.
- KUSF and Federal Assessments billed to and/or collected from customers
- Private Payphone Coinbox Collections
- Kansas and Federal High-Cost Support payments. (Note: Includes only high-cost support paid to a Company.
- Federal Lifeline program credit or discount reimbursements.²⁴ Note: Any other revenue recovered on

²⁰ Order, Docket 16-GIMT-517-GIT, Feb. 17, 2017.

²¹ Order, 94-478 Docket, Dec. 27, 1996, ¶108-110.

²² Order, 94-478 Docket, Feb. 3 1997; and Order, March 25, 1999.

²³ Order, 94-478 Docket, Aug. 13, 1999.

²⁴ Memorandum and Order, Case No. 2:17-CV-2524-JAR (U.S. District Court for Kansas, Feb. 7, 2020) (District Court Order).

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behalf of the subscriber, regardless of source, must be reported as part of the service price.

- Interstate service revenue and fees, including: federal Subscriber Line Charge (SLC)/End-User Common Line Charge (EUCL), Interstate PICC Change Charges, Federal Access Recovery Fee, and Local/Wireless Number Portability Fees.
- Customer Premises Equipment/Sales (i.e. phones, phone insurance or protection fees, inside wire maintenance plans, Roadside Assistance Insurance, etc.)
- Voice Mail
- Non-Voice service revenue (e.g. Optional Ring-Tones, Standard Messaging Services (text messaging, e-mail), Media Messaging Services (pictures, video, games), Digitized Media Services (wallpaper, backgrounds, etc.)²⁵
- Wholesale revenue: Derived from reselling services, including unbundled services, Local Wholesale Complete, and long distance services sold to another provider to include in its service offerings. Billing and Collection Service Revenue is considered as a part of wholesale access service. For wireless providers, wholesale revenue includes revenue derived by selling access to its network or use of its towers to another wireless provider, who in turn bills its end-user customers for such use. Example: Your company sells access lines to another provider that uses the lines as part of its service sold to its end-users. The company selling the lines does not report the revenue to the KUSF.²⁶

Retail revenues include, but are not limited to, revenues from the following types of service:

- Resale revenue: Derived when a company purchases a service from another provider and uses the service in its own service offering to provide service to its own end user customers. If your company purchases services or lines from another provider for your company's own internal use, your company is considered to be the end-user customer. The associated revenue will be reported by the company from which the services are purchased.
- Local Exchange Service
- Lifeline service revenue includes all monthly recurring and non-recurring revenue earned from a Lifeline subscriber and received from the subscriber, reimbursed from the Kansas Lifeline program, or any source other than the Federal Lifeline Program.²⁷ For example, if Lifeline service is offered for \$20.00 per month, report the intrastate portion of the revenue recovered from the subscriber, the Kansas Lifeline program, any company-sponsored Lifeline discount, and any other source other than the Federal Lifeline Service Program. Providers may apply the applicable data and interstate allocations (i.e. Safe Harbor, Direct Assignment, or Traffic Factor).
- Bundled Service Revenue: K.S.A. 66-2008(a) authorizes a provider to use the same contribution methodology for KUSF purposes as that used for Federal Universal Service Fund (FUSF) contribution purposes, including for bundled service offerings.
- Intrastate Private Line Service.
- Intrastate Switched Toll /Long Distance includes monthly recurring charges and usage charges. Recurring monthly fee for a long-distance plan is assigned to the intrastate jurisdiction. Revenue from plans that only allow intrastate calling should be 100% assigned to the intrastate jurisdiction. Plans that allow both

²⁵ Order, Docket No. 06-GIMT-943-GIT, Sept. 7, 2006.

²⁶ Order, 94-478 Docket, Dec. 27, 1996 ¶ 109.

²⁷ *Id.*

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interstate and intrastate calling are subject to jurisdictional allocation, based on direct assignment or a company-specific traffic study that is updated annually. For example, for \$5.00 per month, a customer's per minute of use rate is \$.04/minute. The \$5.00 is assigned to the intrastate jurisdiction, with the usage revenue subject to allocation between the jurisdictions, if applicable.

- Conference call services to include voice services associated with video services. Include the intrastate revenue earned when the point of origination and termination are within Kansas.
- Pre-paid calling card revenue, including prepaid wireless service revenue. Prepaid wireless providers shall report prepaid service revenues when earned or as the service is used. Report revenue immediately when the service must be used within a short time period, such as within 30 days.²⁸
- Miscellaneous charges include service initiation, suspension and disconnection, and early termination fees, late charges, returned check charges, etc. Early Termination Fees (ETFs) may be reported using the accrual, modified cash, or cash basis of accounting provided the Company's outside auditor, when applicable, approves the methodology. The Commission or Staff may request a Company to provide verification supporting the methodology.
- A provider marketing or offering an assessable service for "free" must allocate or assign revenue to the assessable service. A provider may report zero revenue (\$0.00) to the KUSF for the assessable service if the Provider can substantiate (e.g. a traffic or usage study) the end-user subscriber did not use the assessable service.²⁹

Line 4- Local Exchange Service

Includes revenue from the following services: local, vertical, extended area, optional community calling, local measured, vertical services, and other services classified as local by the Provider. Include the "local" and/or the intrastate portion for Lifeline services, including revenue recovered from the subscriber, provided by a company-sponsored discount, or reimbursed by any other source, including the Kansas Lifeline program, but excluding revenues reimbursed by the Federal Lifeline Program.³⁰

Line 5- Intrastate Private Line

Intrastate Private Line includes revenue derived from providing intrastate private line service that involves dedicated circuits, ATM, private-switching arrangements and/ or predefined transmission paths, whether physical or virtual (point-to-point) that are used for local (within the basic service area) or non-local that extend beyond the basic service area. **Include revenues received from the Federal Schools & Libraries and Rural Healthcare programs on behalf of an intrastate end-user (e.g. intrastate circuit for a school, etc.).**

Line 6- Wireless and Paging

Include all monthly Kansas intrastate retail revenue billed to customers, based on Primary Place of Use and allocation methodology (see Instructions for Block D). Include **airtime and roaming charges**. Begin with all retail revenue billed to customers with a Primary Place of Use in the State of Kansas and allocate/assign revenue to the intrastate jurisdiction.

Line 7- Interconnected VoIP:

Include all VoIP monthly revenue earned from end-user customers with a Primary Place of Service (generally the E911 address) in Kansas. Assign revenue to the intrastate jurisdiction through the applicable allocation method. (see Instructions for Block D).

²⁸ Order, Docket No. 11-GIMT-842-KSF (11-842 Docket), Dec. 22, 2011, and Order, 12-168 Docket, Jan. 24, 2012.

²⁹ Order, Docket No. 14-GIMT-105-GIT, Oct. 20, 2015.

³⁰ District Court Order.

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Line 8- Intrastate Switched Toll/Long Distance

Include total revenue from: intrastate toll message revenue, operator services, wireless long distance, 800 service, and etc. Providers may use a Percent Interstate Usage (PIU) factor used for reporting interstate access minutes and usage revenue. Include inter-city special access billed to end-users. **Include revenues received from the Federal Schools & Libraries and Rural Healthcare programs on behalf of an intrastate end-user (e.g. intrastate circuit for a school, etc.)**

Line 9- Prepaid Calling Cards, Conference Calling, Alternative Access, Pay Telephone, & Directory

Include revenue from calling cards, including prepaid credit cards, person-to-person calls, alternative billing arrangements, such as third number billing and collect calls; competitive access services, public and semi-public telephone services, and revenue from directory services, such as listings, non-published numbers, classifieds and sales of directory. Prepaid calling card revenue, including for prepaid wireless service, is to be reported by the card's sponsor. Calling card revenue is recognized when the point of sale is in Kansas. Prepaid wireless revenue is recognized when the Primary Place of Usage is in Kansas. The Provider is responsible for determining the intrastate revenues derived from intrastate usage. The Provider must be able to support how it separates and classifies the percentage of Kansas's intrastate-only calls and associated KUSF assessable revenues from the total calls and revenues derived from the call cards sold in Kansas.³¹

Line 10- Miscellaneous & Non-Recurring

Include miscellaneous recurring and non-recurring intrastate retail revenues not included in the other service categories listed above. Examples include: service initiation/activation, connection, and installation charges, disconnect charges, late payment charges, returned check charges, miscellaneous customer fees, and early termination fees, etc.

Line 11- Total Intrastate Retail Revenues

Enter the total of Line 4 through Line 10.

Line 12- Uncollectibles (Bad Debt)

Include only intrastate retail revenue that was not collected from customers and was actually written-off by the company during this revenue data month reported. Companies reporting on a cash basis would not typically report any uncollectibles or bad debt since they are reporting only collected revenue on lines 4 through 10.³²

Line 13 – Net Intrastate Revenues, Subject to Assessment

Subtract Line 12 from Line 11 and enter the amount on Line 13.

Section 3- Payment Calculation

Line 14 - 2023/2024 Assessment Rate

The 2023/2024 KUSF Assessment Rate is **11.37%** for all telecommunications providers, effective for the revenue data months of March 2023 through February 2024. A Company's KUSF Assessment obligation is based on its actual revenue.

Line 15 – Total Number of Access Lines - applicable to ILECs/ECs only.

Line 16 - Gross KUSF Assessment

Multiply Line 13 by Line 14 and enter the result on Line 16.

³¹ Order, 94-478 Docket, Aug. 13, 1999, and Order, 11-842 Docket, Dec. 22, 2011.

³² Order, 94-478 Docket, Aug. 13, 1999.

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Line 17 - KUSF Support Payable to ILEC Eligible Telecommunications Carrier.

Enter the monthly KUSF support payable to the carrier, approved by the KCC, from the KUSF Support Calculation Worksheet provided by the Administrator.

Line 18 - Lifeline Discount

All ETCs must advertise and offer Lifeline.

Enter the number of facilities-based lines eligible for the Kansas Lifeline discount **in service on the first day of the month**. **Identify** the ILEC/Electing Carrier service area in which the service was provided and for which KLSP credits are requested. Do not include pro-rated connects, disconnects, or reconnects that occurred during the month.

Example: A Provider provides Lifeline service to customers in two different ILEC/Electing Carrier study areas. Under the “# Lifeline Lines” heading, enter the total number of Lifeline lines to which the credit was provided. In the “Incumbent LEC/Electing Carrier” section, enter the name of the ILEC/Electing Carrier’s service area. Enter this information for each ILEC/Electing Carrier service area in which Lifeline service was provided. Please attach a separate sheet of paper, if necessary. Reminder: Effective July 1, 2013, a provider may elect to no longer offer Lifeline services upon 90-days’ notice to the KCC.³³

Line 18a – Kansas Lifeline Service Program (KLSP) Certification

Providers requesting Lifeline credits are required to certify the data being submitted. Enter the date, name of the Company’s officer signing the CRW, the officer’s signature, and the officer’s title. The officer’s signature attests to the following: the KLSP credits requested were directly provided by your Company using your Company’s own facilities or a combination of the Company’s own facilities and resale of another’s facilities, including those of another ETC and; each KLSP credit was, and will be, flowed-through in its entirety to each eligible subscriber. Note: An authorized Agent may sign on behalf of the Company.

Line 19 - Total KUSF Assessment

Subtract Lines 17 and 18 from Line 16 and enter on Line 19. A positive number is the Net KUSF Assessment Due from the Provider. A negative number means the Company is owed KUSF support. Only ILECs authorized to receive KUSF may report a negative number. **If a negative number is entered and your company does not receive KUSF support, provide a separate, written explanation as to why the amount is negative, and attach it to the CRW.** Refunds for significant credit balances or over-paid KUSF assessments will be determined on a company-by-company basis, subject to KCC approval.

Only ILECs receiving KUSF support and providing toll and/or long-distance services need to complete Lines 20 and 21.

Line 20 - Assessment Transferred to/From Affiliate/Subsidiary (ILECS ONLY)

Each affiliate or subsidiary must complete and submit a separate CRW to determine each entity’s KUSF assessment obligation. A Provider receiving KUSF support may net payments owed to the KUSF by an affiliate/subsidiary, against the KUSF support payable to the ILEC. If your company does not wish to net Assessments Owed with KUSF support payments, skip to Line 21.

ILEC CRW: Enter the Net KUSF Assessment owed by the affiliate/subsidiary, calculated on Line 19 of the affiliate/subsidiary’s CRW. Enter the amount as a positive number. The ILEC’s monthly KUSF support payment will be reduced by the amount of the KUSF Assessment owed by the affiliate/subsidiary.

³³ K.S.A. 66-2006(d).

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Affiliate/Subsidiary CRW: On the affiliate/subsidiary's CRW, enter an amount equal to the Net KUSF Assessment owed, as calculated on Line 18, as a negative amount on Line 20. This results in the affiliate/subsidiary's CRW showing KUSF zero assessment due on Line 21.

Line 21 - Net KUSF Assessment

Add Lines 19 and 20 and enter the sum on Line 21. A positive number means the Company owes money to the KUSF. A negative number means a payment is due to the Company.

Section 4 - Certification

Line 22 – Same Contribution Methodology - Certification of Use of Contribution Methodology

Check the box if your company uses the *same methodology*, including for bundled services, to contribute to the KUSF as that used for Federal USF contribution purposes.

Line 23- Company Officer Information/Verification

Enter the date, name of the Company's officer signing the CRW, the officer's signature, and the officer's title. The officer's signature attests to the accuracy of the information reported on the CRW. Note: An Agent may sign on behalf of the Company if the Company has an Agent Authorization on File. (See Attachment B).

Line 24- Agent Information

Enter the date, the Agent name, the Agent's signature, and the Agent's title. The Agent's signature attests to the accuracy of the information reported on the CRW. The Company must have a FY 27 Agent Authorization on file with the KUSF Administrator. (See Attachment B, Section 2).

Incomplete manual CRWs (no signature, not signed by an authorized Agent, etc.) will be REJECTED as incomplete. The Provider must submit a new completed CRW, which may be subject to the Late Filing Penalty.