

All intrastate retail service revenue similar to those listed and described below should be reported to the KUSF, regardless of technology (wireline, wireless, VoIP, etc). FCC Uniform System of Accounts, Part 32, accounts listed below provide guidance for reporting revenue. A Provider may use different account codes or names, however, comparable revenue must be reported.

Report the intrastate portion of all revenue earned from subscribers, whether recovered from the subscriber or on behalf of the subscriber from any source (i.e. company-sponsored low-income discount, Kansas Lifeline Service Program, Federal Schools & Libraries & Rural Health Care Funds, etc.), **except revenue reimbursed by the Federal High-Cost and Lifeline Programs.**

K.S.A. 66-2008(a) requires companies to contribute "based upon the provider's intrastate telecommunications services net retail revenues on an equitable and non-discriminatory 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." Thus, a Company may report services revenues for KUSF contribution purposes in a manner consistent with reporting for Federal Universal Service Fund (FUSF) contribution purposes. A company using the same methodology will need to check Line 22 on the Carrier Remittance Worksheet.

For KUSF reporting purposes, "net retail revenue" is defined as "the net intrastate retail telecommunications service revenues of a telecommunications carrier, telecommunications public utility, wireless telecommunications service provider or interconnected VoIP service provider after any adjustments for uncollectibles and discounts consistent with the carrier's contribution methodology for federal USF reporting purposes."

A Provider marketing assessable services as free must substantiate, through a usage study, traffic study, or similar method, that the assessable service was not used by a subscriber. [Order, Docket No. 14-GIMT-105-GIT, Oct. 20, 2015]

Acct. No.	Description	Comments
5001	Local Service Monthly Charges	Monthly recurring and non-recurring service fees. For low-income subscribers, report monthly recurring and non-recurring revenues received from a subscriber or on behalf of a subscriber from any source (i.e. company sponsored low-income discount, Kansas Lifeline Service Program, etc.) except revenue reimbursed by the Federal Lifeline Program. [Memorandum and Order, Case No. 2:17-CV-2524-JAR (U.S. District Court for the District of Kansas, Feb. 7, 2020)].
	Flat Rate & Measured Service	
	Extended Area Service	Monthly revenue earned from consession line based on reduced rate. Long distance revenue by the line is reported as long distance revenues by the LEC/affiliate. [Order, Docket No. 01-GIMT-235-GIT, Jan. 2001]
	Concession Lines	
	Radio Systems connected to PSTN	
	Bundled Service Revenue	A Provider may report bundled services revenues for KUSF contribution purposes in a manner consistent with reporting for Federal USF contribution purposes. [K.S.A. 66-2008(a)].
	End- User Discounts/Promotional offerings	End-User Discounts and/or promotional offerings (e.g. discounts to military, corporation, government employees, AARP members, etc.) may be recognized when reporting revenue to the KUSF in a manner consistent with the Company's reporting for (FUSF) purposes. [K.S.A. 66-2008(a)].
5002	Optional Extended Area Service	Monthly recurring fees, per line additives, etc.
5003	Cellular/Mobile Service	Cellular/Mobile Systems connected to PSTN
5040	Intrastate Private Line	Include dedicated circuits, private switching arrangements and/or predefined paths, whether physical or virtual (point-to-point). Include revenue for administrative and operational services. Include revenue reimbursed from the Federal Schools & Libraries and Rural Health Care Programs.
5060	<u>Other Basic Area Revenue</u>	
	Vertical Services	Exclude Voice Mail Revenue
	Directory Assistance/Call Completion Service	Report Operator Assistance Call revenue as long distance/toll revenue. A company that provisions an access line to a payphone reports the monthly revenue to the KUSF. The company is allowed to recover its KUSF assessment from the line.
	Service Connection/Disconnection Charges	
	Non-Premise Customer Specific Charges	
	Local Revenue not accounted for Elsewhere	Include all other local service/end-user revenue not accounted for elsewhere.
5081	End-User Revenues, PIC Change Charges	Intrastate Portion Only. Excludes Interstate Charges (e.g. Subscriber Line Charge (SLC), End-User Common Line Charge (EUCL), Access Recovery Charge, etc.
5200	<u>Other Miscellaneous Service Revenue</u>	
	Service Initiation/Activation/Disconnection Fees	
	Other Billing Fees	Fees for bill copies, second bill, etc. Does Not Include Billing & Collection Revenue, which is considered part of "Access Service".
	Late Payment Fees	
	Dishonored Check Charges	
	Unclaimed Refunds	Only Refunds not subject to escheat or Unclaimed Property provisions.
	Other Revenues	Other Intrastate telecommunications revenues not reported elsewhere.
5230	<u>Directory Revenue (White Pages)</u>	
	Additional Listings	Include revenues charged for additional and boldface listings, marginal displays, inserts, and other advertisements in the alphabetical section of the company's telephone directories.
	Published and Non-Published Numbers	Include charges for unlisted and non-published telephone numbers.
	Other directory revenue	Include other revenues derived from white pages.
	Uncollectible Revenue/Write-offs	Include only Company-specific uncollectibles actually written off and charged against receivables in the month for which revenue is reported. [Order, Docket No. 94-GIMT-478-GIT, Aug. 13, 1999] Only uncollectible revenues associated with reportable KUSF revenues may be deducted when retail intrastate KUSF revenues are reported [Order, Docket No. 03-GIMT-932-GIT, Sept. 2, 2003]
5300		

See Page 5 for a list of Pass -Through Charges, Fees, Assessments, Taxes, etc. EXCLUDED from the KUSF Assessment.

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Report the intrastate portion of all revenue earned from subscribers, whether recovered from the subscriber or on behalf of the subscriber from any source (i.e. company-sponsored low-income discount, Kansas Lifeline Service Program, Federal Schools & Libraries & Rural Health Care Funds, etc.), **except revenue reimbursed by the Federal High-Cost and Lifeline Programs.**

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Account	Description	Comments
5100	Long Distance Message Revenue, including:	Intrastate long-disance service revenue, including charges/credits from contractual agreements for tariffed long distance service and private network service. Plans that allow both interstate and intrastate call usage may be allocated between the state and federal jurisdictions based on an annual study. [Orders, Docket No. 03-GIMT-932-GIT, Sept. 2, 2003, and Oct. 9, 2003].
	Fixed Monthly Service Plan Charges	Monthly recurring fees. May be subject to allocation. Long-distance, special access, and toll private line services are intrastate when both parties to the call are within the state of Kansas, regardless of the routing or servicing of the call.
	Usage Revenue	Assign usage revenue derived from Kansas intrastate only calling plans to the intrastate jurisdiction. Usage revenue derived from calling plans or bundles that allow both intrastate and interstate usage should be allocated between the jurisdictions, based on direct assignment of the revenue or allocation of the revenue based on an annual usage/traffic study. Intrastate only Long distance plans should be reported as 100% Kansas intrastate revenues. Long distance plans that allow both interstate and intrastate calling are subject to jurisdictional allocation for the usage revenue, based on direct assignment, the Percent Interstate Usage, etc.) study. The study is to be updated annually. [Orders, Docket No. 03-GIMT-932-GIT, Sept. 2, 2003, and Oct. 9, 2003].
	Bundled Service Revenue	A Provider may report bundled services revenues for KUSF contribution purposes in a manner consistent with reporting for Federal USF contribution purposes. [K.S.A. 66-2008(a)].
	End- User Discounts/Promotional offerings	End-User Discounts and/or promotional offerings (e.g. discounts to military, corporation, government employees, AARP members, etc.) may be recognized when reporting revenue to the KUSF in a manner consistent with the Company's reporting for Federal USF purposes. [K.S.A. 66-2008(a)].
	Pre-paid services	
	1+number dialed, Credit Card, Third-Party, Collect	
5083	Calling Cards	Calling Card's sponsor reports revenue based on the point of sale within the State of Kansas. Should be directly assigned to Kansas to greatest extent possible, but can be subject to allocation. [Order, Docket No. 94-GIMT-478-GIT, Aug. 13, 1999]
	Special Access Revenue	Intrastate service revenue earned from end-user customers.
	Intrastate Private Line	Include dedicated circuits, private switching arrangements and/or predefined paths, whether physical or virtual (point-to-point). Include revenue for administrative and operational services. Include revenue reimbursed from the Federal Schools & Libraries and Rural Health Care Programs.
	Intrastate PIC Charges	Intrastate Portion Only.
	Directory Assistance/Call Completion Service	
	Miscellaneous Revenue:	
	Service Initiation/Activation/ Disconnection Fees	
	Other Billing Fees	Fees for bill copies, second bill, etc. Does Not Include Billing & Collection Revenue, which is considered part of "Access Service".
	Late Payment Fees	
	Dishonored Check Charges	
	Unclaimed Refunds	Only Refunds not subject to escheat or Unclaimed Property provisions.
	Operator Assistance Revenue	
	Other Revenues	Other Intrastate telecommunications revenues not reported elsewhere.
	Uncollectible Revenues	Include only Company-specific uncollectibles actually written off and charged against receivables in the month for which revenue is reported. [Order, Docket No. 94-GIMT-478-GIT, Aug. 13, 1999] Only uncollectible revenues associated with reportable KUSF revenues may be deducted when retail intrastate KUSF revenues are reported [Order, Docket No. 03-GIMT-932-GIT, Sept. 2, 2003]

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Wireless/Paging: Include all revenues derived from customers with a Primary Place of Use in Kansas. Once total Kansas revenue is determined, it may be allocated between the interstate and intrastate jurisdictions using: (1) the Intrastate Safe Harbor; (2) approved traffic study factors; or (3) approved direct assignment methodology.

Wireless/Cellular/CMRS Intrastate Safe Harbor - 62.9%

Other Paging Provider: 88%

Analog SMR Provider Intrastate Safe Harbor - 99%

Description	Comments (see Note 1)
Monthly Service Charges	Monthly charges from providing service, whether via a contract, without a contract, or pre-paid service. Allocate revenue to the interstate and intrastate jurisdictions using the same revenue allocation methodology. Prepaid service revenues shall be reported when earned and service is used. Report service revenue immediately when service must be used within a short time period, such as within 30 days. [Order, Docket No. 11-GIMT-842-KSF, Dec. 22, 2011]. For low-income subscribers, report monthly recurring and non-recurring revenues received from a subscriber or on behalf of a subscriber from any source (i.e. company sponsored low-income discount, Kansas Lifeline Service Program, etc.) except revenue reimbursed by the Federal Lifeline Program. [Memorandum and Order, Case No. 2:17-CV-2524-JAR (U.S. District Court for the District of Kansas, Feb. 7, 2020)].
Bundled Service Revenue	A Provider may report bundled services revenues for KUSF contribution purposes in a manner consistent with reporting for Federal USF contribution purposes. [K.S.A. 66-2008(a)].
End- User Discounts/Promotional offerings	End-User Discounts and/or promotional offerings (e.g. discounts to military, corporation, government employees, AARP members, etc.) may be recognized when reporting revenue to the KUSF in a manner consistent with the Company's reporting for Federal USF purposes. [K.S.A. 66-2008(a)].
Usage Charges	Include AirTime, Roaming, and similar charges.
Long Distance	Include Land-line surcharges and fees for connecting to PSTN.
Calling Cards	Pre-paid calling cards, Refillable cards, etc. Identify revenue based on Primary Place of Use of Phone. [Order, Docket No. 11-GIMT-842-GIT, Dec. 22, 2011]
<u>Other Miscellaneous Service Revenue:</u>	
Service Initiation/Activation/Disconnection/Early Termination Fees	
Late Payment Fees	
Dishonored Check Charges	
Other Billing Fees	Fees for copy of original bill, second printed bill, etc.
Unclaimed Refunds	Only Refunds not subject to escheat or Unclaimed Property provisions.
Other Revenues	Other Intrastate telecommunications revenues not reported elsewhere.
Uncollectible Revenues	Include only Company-specific uncollectibles actually written off and charged against receivables in the month for which revenue is reported. [Order, Docket No. 94-GIMT-478-GIT, Aug. 13, 1999] Only uncollectible revenues associated with reportable KUSF revenues may be deducted when retail intrastate KUSF revenues are reported [Order, Docket No. 03-GIMT-932-GIT, Sept. 2, 2003]

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****Include all interconnected VoIP service revenues derived from customers with a Primary Service Address, generally the E911 Address, in Kansas. Allocate the revenues between the interstate and intrastate jurisdictions using: (1) the Intrastate Safe Harbor percent, (2) approved direct assignment methodology, or (3) approved traffic study factor.**

Interconnected VoIP/All Distance Intrastate Safe Harbor - **35.1%**

Description	Comments
Monthly Service Charges, including Pre-paid service	Monthly charges from providing service, whether via a contract, without a contract, or pre-paid service. Allocate revenue to the interstate and intrastate jurisdictions using the same revenue allocation methodology. Prepaid service revenues shall be reported when earned and service is used. Report service revenue immediately when service must be used within a short time period, such as within 30 days. [Order, Docket No. 11-GIMT-842-KSF, Dec. 22, 2011]. For low-income subscribers, report monthly recurring and non-recurring revenues received from a subscriber or on behalf of a subscriber from any source (i.e. company sponsored low-income discount, Kansas Lifeline Service Program, etc.) except revenue reimbursed by the Federal Lifeline Program. [Memorandum and Order, Case No. 2:17-CV-2524-JAR (U.S. District Court for the District of Kansas, Feb. 7, 2020)].
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End- User Discounts/Promotional offerings	End-User Discounts and/or promotional offerings (e.g. discounts to military, corporation, government employees, AARP members, etc.) may be recognized when reporting revenue to the KUSF in a manner consistent with the Company's reporting for Federal USF purposes. [K.S.A. 66-2008(a)].
Additional Features/ Service Charges	
<u>Other Miscellaneous Service Revenue:</u>	
Service Initiation/Activation/Disconnection/Early Termination Fees	
Late Payment Fees	
Dishonored Check Charges	
Other Billing Fees	Fees for copy of original bill, second printed bill, etc.
Unclaimed Refunds	Only Refunds not subject to escheat or Unclaimed Property provisions.
Other Revenues	All other Intrastate telecommunications revenues not reported elsewhere.
Uncollectible Revenues	Include only Company-specific uncollectibles actually written off and charged against receivables in the month for which revenue is reported. [Order, Docket No. 94-GIMT-478-GIT, Aug. 13, 1999] Only uncollectible revenues associated with reportable KUSF revenues may be deducted when retail intrastate KUSF revenues are reported [Order, Docket No. 03-GIMT-932-GIT, Sept. 2, 2003]

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Description	Comments
Wholesale Service Revenue	Service sold to another carrier, which then resells to end-users. Billing & Collection Service Revenues are considered as a part of "Access Service" and reported accordingly. For Wireless providers, this includes arrangements for other carriers to use of your towers for their end-user customers. Through the use of your company's tower, the purchasing carrier is able to offer an expanded network to its customers, or charge its customers airtime and roaming fees, which are then reported by the purchasing
Rental revenues	Revenue from non-telecommunications rental service (e.g. poles, towers, conduit, etc.)
Franchise Fees, 911 Fees, Excise Taxes	Pass-through charges collected from customers and remitted to the appropriate federal, state, or local agency.
Federal, State, and Local Taxes	Pass-through charges collected from customers and remitted to the appropriate federal, state, or local agency.
Interstate service	Only Intrastate retail revenues are assessable for KUSF purposes.
<u>Interstate Miscellaneous Charges, including:</u> Subscriber Line/End-User Common Line Charge Presubscribed Interexchange Carrier Charge (PICC) Federal USF/ Access Charges Number Pooling, & Number Portability Fees	Pass-through charges subject to the Federal jurisdiction and remitted to the appropriate agency.
Federal and State High-Cost USF Receipts	High-Cost support subsidies are excluded from the KUSF assessment. (Order, Docket No. 94-GIMT-478-GIT, Dec. 27, 1996]
Federal Lifeline Program Reimbursement Receipts	Federal Lifeline Program revenue reimbursements are excluded from the KUSF assessment. [Memorandum and Order, Case No. 2:17-CV-2524 (U.S. District Court for the District of Kansas, Feb. 7, 2020)].
KUSF Assessments Billed to Customers Coinbox revenue	Pass-through assessment remitted to KUSF Administrator. Non-Regulated
Inside Wire Service Plans, Voicemail, Non-Voice Services	Non-Regulated Optional Ring-tones, Media Messaging (pictures, video, games, etc.), Digitized Media Services (wallpapers, backgrounds, etc.) [Order, Docket No. 06-GIMT-943-GIT, Sept. 7, 2006]
Phones and Accessories, Paging Equipment, Phone Insurance Other Terminal Equipment, Roadside Assistance Insurance	Customer equipment. Non-assessable revenue
Shared Tenant Services (STS)	The Underlying provider, which is generally an ILEC, will bill the STS and report the revenue for services sold to the STS provider as retail revenue. The STS provider may not bill tenants separately for telecommunications services. For example, apartments or Universities may include local and/or limited long-distance as part of the rent or room/board fees.
Fax Services	Revenues from fax services are excluded from the KUSF assessment.