

October 31, 2023

Ms. Lynn M. Retz  
Executive Director  
Kansas Corporation Commission  
1500 SW Arrowhead Road  
Topeka, KS 66604-4027

**RE: Docket No. 24-HOMT-108-KSF (Company Code KS001150)**

***In the Matter of the Audit of Home Telephone Co., Inc. by the Kansas Universal Service Fund (KUSF) Administrator Pursuant to K.S.A. 66-2010(b) for Fiscal Year 26, March 2022 - February 2023***

Dear Ms. Retz:

In its July 7, 2023 Order, the Kansas Corporation Commission (KCC) directed Vantage Point Solutions (VPS) to perform a KUSF carrier audit of Home Telephone Co., Inc. (HomeTel or Company) to ensure that the data submitted to the KUSF via the KUSF CRWs, the assessments paid, and the calculation and application of the flow-through surcharge billed to and collected from HomeTel's customers, if applicable, are appropriate and accurate.

The KCC directed VPS to file two (2) versions of the audit report with the KCC; one (1) version containing confidential information and one (1) version with the confidential data redacted for public disclosure. HomeTel's audit does not require a separate confidential report; therefore, only the enclosed public audit report for HomeTel is being filed.

Copies of the supporting documentation, including VPS' audit work papers and information provided by the company, are not included with the audit report, but are available from VPS, upon request.

Sincerely,



Dennis Smith, CPA

cc: Steve Garrett [-s.garrett@kcc.ks.gov](mailto:s.garrett@kcc.ks.gov)

## CERTIFICATE OF SERVICE

I hereby certify that on this 31<sup>st</sup> day of October, 2023, the above Kansas Universal Service Fund Audit Report was e-filed with the Kansas Corporation Commission and a copy was sent via electronic mail and/or U.S. Mail to:

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Dennis Smith, CPA

**Vantage Point Solutions, Inc.**  
**Audit Report for**  
**Home Telephone Co., Inc.**

**From:** Dennis Smith, Auditor

**Company Personnel:** Becki Regier, CEO  
Tina Anderson, Secretary and Regulatory Manager  
Mikayla Struber, Controller

**Date:** October 31, 2023

**On-Site Visit Date:** October 24-25, 2023

**KUSF Status:** Current with Reporting & Payment obligations

**Re:** Docket No. 24-HOMT-108-KSF

*In the Matter of the Audit of Home Telephone Co., Inc. by the Kansas Universal Service Fund (KUSF) Administrator Pursuant to K.S.A. 66-2010(b) for KUSF Operating Year 26, Fiscal Year March 2022 – February 2023.*

**Audit Summary**

Pursuant to the Kansas Corporation Commission's (KCC or Commission) August 15, 2023 Order, Vantage Point Solutions, Inc. (VPS) conducted an audit of Home Telephone Co., Inc. (HomeTel or Company) based on the Kansas Universal Service Fund (KUSF) Audit Procedures adopted for KUSF Fiscal Year 26 (FY 26).<sup>1</sup> VPS did not identify any KUSF reporting deficiencies during the course of the audit of HomeTel.

VPS recommends the Commission issue an Order to adopt this Audit Report and close the Docket.

The Company is current with its KUSF obligations.

HomeTel agrees with the Audit Report.

**Background**

During the course of the audit, VPS issued fifteen (15) Data Requests (DRs) to HomeTel.

HomeTel operates as a local exchange carrier (LEC), headquartered in Galva, KS.

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<sup>1</sup> Order Accepting VPS' KUSF Proposed Revisions to Selection Criteria and Carrier Review Procedures, Docket No. 22-GIMT-142-GIT, Jun. 27, 2023 (22-142 Order).

HomeTel is required to report its revenue and pay the related assessments to the KUSF on a monthly basis.<sup>2</sup> The Company is authorized to collect an amount equal to or less than its KUSF assessment from customers, and does so.<sup>3</sup> The Company is a designated Eligible Telecommunications Carrier (ETC) in Kansas<sup>4</sup>, therefore, it offers Lifeline services to its customers.

Pursuant to Commission Order,<sup>5</sup> VPS confirmed that HomeTel does offer assessable and non-assessable services in a bundle. The company collects the KUSF surcharge and reports revenues based on the unbundled service price of the assessable service. The Company states it uses this same allocation methodology for Federal USF (FUSF) and KUSF purposes.<sup>6</sup>

### **Current KUSF Obligations**

The Company is current with its KUSF obligations.<sup>7</sup>

### **Current Audit Findings**

VPS conducted the audit of HomeTel in accordance with the KUSF Audit Procedures adopted by the KCC.<sup>8</sup> Based on the referenced procedures, VPS did not identify any audit findings and provides the following recommendation:

**Recommendation:** VPS recommends the Commission issue an Order to adopt this Audit Report and close the Docket.

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<sup>2</sup> Order Setting the Kansas Universal Service Fund Assessment Rate for Year Ten and Establishing Reporting Requirements, Docket No. 06-GIMT-332-GIT, Jan. 23, 2006 (06-332 Order).

<sup>3</sup> K.S.A. 66-2008(a).

<sup>4</sup> Order Granting Eligible Telecommunications Carrier Status and Granting Waiver from Toll Limitation Service Requirement to 42 Companies, Docket No. 98-GIMT-241-GIT, Dec. 5, 1997.

<sup>5</sup> Order Determining KUSF Contribution Methodology, ¶ 27, Docket No. 14-GIMT-105-GIT, Oct. 20, 2016.

<sup>6</sup> Response to DR 12.

<sup>7</sup> Confirmed with the KUSF Administrator on Oct. 24, 2023.

<sup>8</sup> 22-142 Order.