

**THE STATE CORPORATION COMMISSION  
OF THE STATE OF KANSAS**

Before Commissioners:                    Andrew J. French, Chairperson  
   Dwight D. Keen  
   Annie Kuether

In the Matter of the Audit of Metropolitan    )  
Telecommunications of Kansas, Inc. by the    )  
Kansas Universal Service Fund (KUSF)        )       Docket No. 25-MTKC-110-KSF  
Administrator Pursuant to K.S.A. 66-2010(b) )  
for KUSF Operating Year 27, Fiscal Year     )  
March 2023-February 2024.                    )

**ORDER ADOPTING AUDIT REPORT**

The above-captioned matter comes before the State Corporation Commission of the State of Kansas (“Commission”) for consideration and determination. Having examined its files and records, the Commission finds and concludes:

1.       On August 1, 2024, the Commission directed Vantage Point Solutions (VPS) to perform an audit of Metropolitan Telecommunications of Kansas, Inc. (Metropolitan Telecommunications of Kansas) for Kansas Universal Service Fund (KUSF) purposes.

2.       On February 19, 2025, VPS filed its Audit Report making one finding for Metropolitan Telecommunications of Kansas in Operating Year 27.<sup>1</sup> The VPS Audit Report, includes the finding set out below:

Audit Finding No. 1:

Metropolitan Telecommunications of Kansas included the KUSF surcharge collected from customers as revenue when reporting its Kansas intrastate revenues on its monthly CRWs, and overpaid its KUSF contributions by \$40,869.98.

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<sup>1</sup>Kansas Universal Fund Audit Report, Docket 25-MTKC-110-KSF (Feb. 19, 2025).

3. The Commission finds the VPS Audit Report to be thorough and complete and accepts it as filed. The Audit Report provides a detailed analysis to support the VPS findings. VPS recommends Metropolitan Telecommunications of Kansas be ordered to do the following:

- a. File audit True-ups for FYs 26, 27, and 28 (through January 2025) to exclude the KUSF surcharge collected from being reported as revenue; and
- b. File an affidavit, signed by an officer of the Company, attesting that the Company corrected its KUSF reporting procedures to exclude the KUSF surcharge collected from its reporting revenues. The affidavit should provide the date actions were implemented.

VPS recommends the Commission direct Metropolitan Telecommunications of Kansas to take all corrective actions within 30 days of the date of the Commission's Order. VPS will file a Compliance Report in the docket within 60 days of the Order.

4. The Commission has reviewed the Audit Report filed by VPS in this matter and finds it should be adopted. The Commission concludes that Metropolitan Telecommunications of Kansas should be directed to complete the corrective actions recommended by VPS in the Audit Report.

**IT IS, THEREFORE, BY THE COMMISSION ORDERED THAT:**

A. The Commission accepts and adopts Vantage Point Solutions' Audit Report filed February 19, 2025 and directs Metropolitan Telecommunications of Kansas, Inc. to correct deficiencies set forth in the Audit Report.

B. Metropolitan Telecommunications of Kansas, Inc. is ordered to perform the corrective actions recommended by VPS, outlined in Paragraph 3, above.

C. Metropolitan Telecommunications of Kansas shall take all corrective actions within 30 days of the date of the Commission's Order. Vantage Point Solutions then shall file a Compliance Report within 60 days of the issuance of this Order to confirm completion of the actions directed by the Commission.

D. Any party may file and serve a petition for reconsideration pursuant to the requirements and time limits established by K.S.A. 77-529(a)(1).<sup>2</sup>

**BY THE COMMISSION IT IS SO ORDERED.**

French, Chairperson; Keen, Commissioner; Kuether, Commissioner

Dated: 02/25/2025



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Abigail D. Emery  
Secretary for the Commission

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<sup>2</sup>K.S.A. 66-118b; K.S.A. 77-503(c); K.S.A. 77-531(b).

**CERTIFICATE OF SERVICE**

25-MTKC-110-KSF

I, the undersigned, certify that a true copy of the attached Order has been served to the following by means of electronic service on 02/25/2025.

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