

**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 Elkhart Telephone)
Company, Inc. by the Kansas Universal)
Service Fund (KUSF) Administrator Pursuant) Docket No. 25-ELKT-108-KSF
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 Elkhart Telephone Company, Inc. (Elkhart Telephone Company) for Kansas Universal Service Fund (KUSF) purposes.

2. On February 19, 2025, VPS filed its Audit Report making one finding for Elkhart Telephone Company in Operating Year 27.¹ The VPS Audit Report, includes the finding set out below:

Audit Finding No. 1:

Elkhart Telephone Company reported and collected the KUSF surcharge on Business & Residential Voicemail revenues. However, the amount was immaterial.

¹Kansas Universal Fund Audit Report, Docket 25-ELKT-108-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 Elkhart Telephone Company be ordered to do the following:

- a. Update its billing system to exclude KUSF surcharge collection from Business and Residential Voicemail revenues; and
- b. Update its KUSF reporting procedures to exclude reporting of Business and Residential Voicemail revenues; and
- c. File an affidavit, signed by an officer of the Company, attesting that the Company:
 - i. Corrected its KUSF reporting procedures to exclude Business and Residential Voicemail revenues from its reporting revenues.
 - ii. Corrected its billing system to exclude KUSF surcharge collection from Business and Residential Voicemail revenues;

The affidavit should provide the date actions were implemented. VPS recommends the Commission direct Elkhart Telephone Company 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 Elkhart Telephone Company 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 Elkhart Telephone Company, Inc. to correct deficiencies set forth in the Audit Report.

B. Elkhart Telephone Company, Inc. is ordered to perform the corrective actions recommended by VPS, outlined in Paragraph 3, above.

C. Elkhart Telephone Company 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).²

BY THE COMMISSION IT IS SO ORDERED.

French, Chairperson; Keen, Commissioner; Kuether, Commissioner

Dated: 03/04/2025



Abigail D. Emery
Secretary for the Commission

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

CERTIFICATE OF SERVICE

25-ELKT-108-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 03/04/2025.

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/S/ KCC Docket Room

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