

**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 Kansas #15    )  
Limited Partnership by the Kansas Universal    )  
Service Fund (KUSF) Administrator Pursuant    )                    Docket No. 25-ORIZ-099-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 Kansas #15 Limited Partnership (Kansas #15) for Kansas Universal Service Fund (KUSF) purposes. Kansas #15 is headquartered in Chicago, IL and operates a wireless service provider and receives both Federal Universal Service Fund (FUSF) and KUSF funds.

2.        On December 20, 2024, VPS filed its Audit Report making one finding for Kansas #15 as a result of the audit for Operating Year 27.<sup>1</sup> The VPS Audit Report includes the finding set out below:

Audit Finding No. 1

Kansas #15 did not include the KUSF surcharge collected from customers for prepaid revenues on Line C of its CRWs, with no financial impact to the KUSF, the Company, or its customers.

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<sup>1</sup>Kansas Universal Fund Audit Report, Docket 25-ORIZ-099-KSF (Dec. 20, 2024).

3. VPS recommends Kansas #15 update its KUSF reporting procedures to include the KUSF surcharge collected from customers on prepaid revenues, on Line C of its CRWs and file an affidavit, signed by an officer of the Company, attesting that the KUSF reporting procedures were updated, including the date the corrective actions were implemented. VPS recommends the Commission direct Kansas #15 to take corrective action within 30 days of this Order, with VPS filing a Compliance Report within 60 days of this Order.

4. The Commission has reviewed the Audit Report filed by VPS in this matter and finds its findings and recommendations should be adopted. The Commission finds that Kansas #15 should be directed to complete the corrective actions recommended by VPS in the Audit Report.

5. The Commission concludes the VPS Audit Report is just and reasonable.

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

A. The Commission accepts and adopts VPS' Audit Report, filed December 20, 2024, and directs Kansas #15 to correct the deficiencies set forth in the VSP Audit Report.

B. Kansas #15 shall timely update its KUSF reporting procedures to include the KUSF surcharge collected from customers on prepaid revenues, on Line C of its CRWs and file an affidavit, signed by an officer of the Company, attesting that the KUSF reporting procedures were updated, including the date the corrective actions were implemented. These actions outlined above shall be completed within 30 days of the issuance of this Order.

C. VPS shall file a Compliance Report within 60 days of the issuance of this Order to confirm completion of the actions directed to Kansas #15 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: 12/31/2024



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Lynn M. Retz  
Executive Director

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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-ORIZ-099-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 12/31/2024.

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/S/ KCC Docket Room  
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