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 Eagle Broadband,)	
LLC by the Kansas Universal Service Fund)	
(KUSF) Administrator Pursuant to K.S.A. 66-)	Docket No. 25-EBBV-109-KSF
2010(b) for KUSF Operating Year 27, Fiscal)	
Year March 2023-February 2024.)	

ORDER ACCEPTING AND ADOPTING COMPLIANCE REPORT AND CLOSING THE DOCKET

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 6, 2024, the Commission directed Vantage Point Solutions ("VPS") to perform an audit of Eagle Broadband, LLC ("Eagle" or "Company") for Kansas Universal Service Fund ("KUSF") purposes.
- 2. On May 5, 2025, VPS filed its Audit Report, making six (6) findings for Eagle as a result of the audit for Operating Year 27, 1 as follows:

Audit Finding No. 1:

Eagle did not report its Voice Calling Charges, resulting in an underpayment of \$881.51 to the KUSF.

Audit Finding No. 2:

Eagle did not report its Late Fee revenues, resulting in an underpayment of \$253.08 to the KUSF.

Audit Finding No. 3:

Eagle did not report its Paper Billing Fee revenues, resulting in an underpayment of \$1,178.94 to the KUSF.

¹ Kansas Universal Service Fund Audit Report, Docket 25-EBBV-109-KSF (Apr. 15, 2025).

Audit Finding No. 4:

Eagle reported its Commercial Aldo Rental equipment revenues, resulting in an overpayment of \$795.65 to the KUSF.

Audit Finding No. 5:

Eagle allocated revenue to the KUSF using a company-specific traffic factor study. The Company has not submitted a pleading, including an affidavit from an officer of the Company, to Commission regarding its methodology to allocate Kansas revenue between the interstate and intrastate jurisdictions, or to verify that the Company is using the same methodology for both Federal and Kansas USF purposes.

Audit Finding No. 6:

Eagle did not correctly complete Block C of its Carrier Remittance Worksheets (CRWs), with no financial impact to the KUSF.

VPS recommended that Eagle be directed to: (1) file audit True-ups for FYs 26, 27, and 28 to include its Voice Calling Charges, Late Fees, and Paper Billing Fees, to exclude its Commercial Aldo Rental equipment revenues, and to report the actual KUSF surcharge collected from customers in Block C of its CRW; (2) remit \$1,517.88 to the KUSF; (3) update its billing system to include KUSF surcharge collection from Voice Calling Charges, Late Fees, and Paper Billing Fees revenues; (4) update its KUSF reporting procedures to include Voice Calling Charges, Late Fees, and Paper Billing Fees revenues in its reporting, to exclude the Commercial Aldo Rental equipment revenue from its reporting, and to report the actual KUSF surcharge collected from customers in Block C of its CRWs; (5) submit a pleading affirming its use of a company-specific traffic factor study to allocate revenue between interstate and intrastate jurisdictions, the period(s) the methodology was applicable, the intrastate factors applied, and verifying that the Company is using this methodology for both Federal and Kansas USF purposes; and (6) file an affidavit attesting that the Company has (a) remitted \$1,517.88 to the KUSF; (b) updated its billing system to include KUSF surcharge collection on its Voice Calling Charges, Late Fees, and Paper Billing Fees; (c) updated its KUSF reporting procedures to include Voice Calling Charges, Late Fees,

Paper Billing Fees, to exclude its Commercial Aldo Rental equipment revenues, and to report the actual KUSF surcharge collected from customers in Block C of its CRW; and (d) submitted a pleading affirming its use of a company-specific traffic factor study to allocate revenues between the interstate and intrastate jurisdictions, the periods the methodology was applicable, the intrastate factors applied, and verifying that the Company is using this methodology for both Federal and Kansas USF purposes. The affidavit should provide the date the corrective actions were implemented. VPS advised the Commission should direct Eagle to take corrective action within 30 days of the Order Adopting the Report, and VPS to file a Compliance Report within 60 days of the Order.

- 3. The Commission issued an Order Adopting Audit Report on June 3, 2025, adopting the audit recommendations of VPS.²
- 4. On August 8, 2025, VPS filed a Compliance Report indicating Eagle filed an affidavit on July 31, 2025, attesting that the Company: (a) remitted \$1,517.88 to the KUSF; (b) corrected its billing system to include KUSF surcharge collection from its Voice Calling Charges, Late Fees, and Paper Billing Fees revenues; (c) corrected its reporting procedures to include Voice Calling Charges, Late Fees, and Paper Billing Fees revenues in its reporting, to include the actual KUSF surcharge collected from customers in Block C, and to exclude its Commercial Aldo Rental Equipment revenues from its reporting; and (d) Submitted pleadings for FYs 26, 27, and 28 affirming its use of a company-specific traffic factor to allocate revenue between the interstate and intrastate jurisdictions. VPS recommended the Commission determine that Eagle is in compliance with the Commission's Order Adopting Audit Report, Commission directives, and the docket be closed.

² Order Adopting Audit Report (Jun. 3, 2025), Order Adopting Audit Report Nunc Pro Tunc (Jun. 10, 2025).

5. The Commission has reviewed VPS's Compliance Report, and concludes the Compliance Report filed August 8, 2025, should be adopted with the docket being closed.

IT IS THEREFORE, BY THE COMMISSION, ORDERED THAT:

- A. The Commission accepts and adopts Vantage Point Solutions' Compliance Report filed August 8, 2025, and determines the above captioned docket shall be closed.
- B. 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).³
- C. The Commission retains jurisdiction over the subject matter and parties for the purpose of entering such further orders as it may deem necessary.

BY THE COMMISSION IT IS SO ORDERED.

French,	Chair	person;	Keen,	Com	miss	ioner;	Kuet	her,	Comm	iss	ione	r

Dated: 08/21/2025

Celeste Chaney-Tucker Executive Director

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BWB

³ K.S.A. 66-118b; K.S.A. 77-503(c); and K.S.A. 77-531(b).

CERTIFICATE OF SERVICE

25-EBBV-109-KSF

I, the undersigned, certify that a true co	py of the attached Order	r has been served to the	following by means of
electronic service on 08/21/2025	·		

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/S/ KCC Docket Room

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