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 Combined Public) Communications, LLC by the Kansas) Universal Service Fund (KUSF) Administrator Pursuant to K.S.A. 66-2010(b) for KUSF) Operating Year 27, Fiscal Year March 2023-) February 2024.

) Docket No. 25-CPBC-105-KSF

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 Combined Public Communications, LLC ("CPC" or "Company") for Kansas

Universal Service Fund (KUSF) purposes.

2. On March 10, 2025, VPS filed its Audit Report, making two findings for CPC as

a result of the audit for Operating Year 27,¹ as follows:

Audit Finding No. 1:

The Company used the Fiscal Year 26 rate instead of the Fiscal Year 27 rate when collecting the KUSF surcharge from its customers for the period of March 2023. However, the result was immaterial.

Audit Finding No. 2:

The Company did not correctly fill out Box C of the Quarterly True-up for the second guarter of Fiscal Year 27 (June 2023 – August 2023), with no financial impact to the KUSF. The Company self-corrected this finding during the course of the audit.

¹ Kansas Universal Service Fund Audit Report, Docket 25-CPBC-105-KSF (Mar. 10, 2025).

VPS recommended CPC be directed to file an affidavit attesting that the company has corrected its billing system to use the correct assessment rate for the appropriate fiscal year. The affidavit should provide the date the corrective actions were implemented. VPS advises the Commission should direct CPC 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 on April 10, 2025, adopting the recommendations of VPS.²

4. On May 12, 2025, VPS filed a Compliance Report indicating CPC filed an affidavit attesting that the company has corrected its billing system to use the correct assessment rate for the appropriate fiscal year. VPS recommended the Commission determine that CPC is in compliance with the Commission's Order Adopting Audit Report and Commission directives and recommended the docket be closed.

5. The Commission has reviewed VPS's Compliance Report, and concludes the Compliance Report filed May 12, 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 May 12, 2025, and determines the 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.

² Order Adopting Audit Report (Apr. 10, 2025).

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

BY THE COMMISSION IT IS SO ORDERED.

French, Chairperson; Keen, Commissioner; Kuether, Commissioner

Dated: 06/10/2025

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Celeste Chaney-Tucker Executive Director

BWB

CERTIFICATE OF SERVICE

25-CPBC-105-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 06/10/2025

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