

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

In the Matter of an Investigation to Determine )  
the Annual Assessment Rate for the Twenty-Eighth ) Docket No. 24-GIMT-229-GIT  
Year of the Kansas Universal Service Fund, )  
Effective March 1, 2024 )

PUBLIC DIRECT TESTIMONY

OF

STEVE GARRETT

ON

BEHALF OF THE

KANSAS CORPORATION COMMISSION STAFF

January 5, 2024

1 **Q. Please state your name and business address.**

2 A. My name is Steve Garrett. My business address is: Kansas Corporation Commission  
3 (Commission), 1500 S.W. Arrowhead Road, Topeka, Kansas 66604.

4 **Q. What is your position at the Commission?**

5 A. I am employed by the Kansas Corporation Commission (KCC or Commission) as the  
6 Deputy Chief of Telecommunications. I became employed by the Commission in July  
7 2022 as a Senior Telecommunications Analyst. I was promoted to my current position in  
8 October 2023.

9 **Q. What is your educational background and professional experience?**

10 A. I received a Bachelor of Business Administration in Finance from Washburn University,  
11 Topeka, Kansas. During my employment with the Commission, I have attended various  
12 regulatory and telecommunications related courses. I am a member of the National  
13 Association of Regulatory Utility Commissioners' (NARUC) Staff Subcommittee on  
14 State Universal Service Fund Administrators Subcommittee since January 2023 and have  
15 been a member since 2022. I worked at the Kansas Department of Transportation  
16 (KDOT) prior to beginning employment at the Commission. I began employment with  
17 KDOT in April 2008 as an Accountant I, then promoted to Accountant II in January 2011,  
18 then promoted to Accountant III in November 2013 and lastly promoted to an Accountant  
19 IV in December 2015.

20 **Q. Have you previously testified before the Commission?**

21 A. No, this is my first occasion to provide written testimony to the Commission.

22 **Q. Please provide a brief background of this Docket.**

1 A. On October 12, 2023, the Commission issued its *Order Opening Docket; Protective Order*  
2 *Applicable to CURB; Requiring Entries of Appearance and Establishing Procedural*  
3 *Schedule* (Opening Order) to determine the KUSF assessment rate for the twenty-eighth  
4 Fiscal Year of the KUSF, effective March 1, 2024, through February 28, 2025 (FY 28).

5 The Commission directed the Brightspeed Companies of Kansas, Inc. (Brightspeed)<sup>1</sup> to  
6 file its access line data, preliminary annual KUSF support calculations, intrastate access  
7 data, and supporting documentation in this Docket on or before October 20, 2023, and  
8 provide an electronic version of the data to Staff. Staff was subsequently directed to file  
9 direct testimony and its calculations supporting its proposed KUSF FY 28 assessment  
10 rate by January 5, 2024.

11 **I. Testimony Summary**

12 **Q. Please summarize your testimony and recommendations.**

13 A. My testimony and attached documentation support Staff's recommendation for the  
14 Commission to issue an order to adopt an 11.69% assessment rate for KUSF FY 28.

15 **Q. Please identify the supporting documentation filed with your testimony.**

16 A. My written testimony is public, however, Exhibit STG-1, page 2, Attachment B, and  
17 Attachments G - L contain company-specific data and are deemed confidential.  
18 Therefore, I am filing both redacted and confidential copies of Exhibit STG-1 and my  
19 Attachments. Exhibit STG-1 summarizes Staff's calculation of the KUSF FY 28  
20 assessment rate and Attachments A – L include documentation to support my calculations.

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<sup>1</sup> Brightspeed Companies of Kansas include: Brightspeed of Western Missouri, LLC; Brightspeed of Kansas, Inc.; Brightspeed of Eastern Kansas, Inc.; and Brightspeed of Southern Kansas, Inc.

1 I note that confidential data is available only to each specific company and the Citizens'  
2 Utility Ratepayer Board (CURB).<sup>2</sup>

3 **Q. What should a party do if it becomes aware of a Staff computational error?**

4 A. The Opening Order directs any party that becomes aware of a computational error to notify  
5 Staff as soon as possible in order to allow Staff time to determine if the error has a material  
6 effect to its calculations and, if necessary, to file revised calculations.<sup>3</sup>

7 **Q. Is there other information regarding your testimony you wish to explain?**

8 A. Yes. Rounding differences may exist within my testimony and calculations. Additionally,  
9 my testimony and calculations recognize the KUSF operates one month in arrears, meaning  
10 the revenue earned in a given month is not reported until the next month. The same holds  
11 true for the related assessment contributions that are paid to the KUSF. Because the  
12 revenue reporting and assessment contributions are one month in arrears, KUSF payments  
13 to companies and programs are disbursed on or before the first of the next calendar month.  
14 For example, carriers were required to report their March 2023 revenues and pay the related  
15 assessments to the KUSF by April 15, 2023. The March 2023 KUSF support  
16 disbursements to companies and programs were then paid by May 1, 2023.

17 **Q. Does Staff believe the actual KUSF operational results will vary from the projections**  
18 **presented in Staff's testimony and calculations?**

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<sup>2</sup> Opening Order, ¶ 13-16. See also *Order: (1) Granting CMT Partners Petition for Reconsideration and/or Clarification to the Extent that the Protective Order Issued in This Docket is Amended; (2) Granting CURB's Petition for Reconsideration and/or Clarification to the Extent that the Commission Clarifies its Intent for CURB to Have Access to Same Information as Staff; and (3) Granting Staff's Motion for Clarification and Clarifies its Intent on the Auditing Procedures and the Future Calculation of the Assessment Rate*, ¶¶12 - 17, Docket No. 94-GIMT-478-GIT (Docket 94-478), Dec. 11, 1998.

<sup>3</sup> Opening Order, Ordering ¶ D.

1 A. Yes. My testimony relies on the information available at this time, therefore, Staff  
2 expects the actual KUSF operational results to vary from its projections.

3 **II. KUSF FY 28 ASSESSMENT RATE**

4 **Q. Please summarize the components of the KUSF assessment rate.**

5 A. The KUSF assessment rate is comprised of two budgeted components: (1) the projected  
6 amounts to be paid from the KUSF (KUSF Obligations); and (2) the revenue carriers are  
7 projected to report to the KUSF for funding purposes (Revenue Base). As shown in  
8 Exhibit STG-1, page 1, the KUSF FY 28 total KUSF Obligations of \$37.1 million are  
9 reduced by the projected \$3.8 million Reserve<sup>4</sup> and increased by \$2.5 million for the  
10 Contingency Fund Allowance.<sup>5</sup> This results in a \$35.8 million net KUSF Obligations to  
11 be collected from a Revenue Base of \$306.1 million. The resulting proposed assessment  
12 rate for KUSF FY 28 is 11.69%. A comparison of the KUSF FY 28 to the current KUSF  
13 FY 27 (March 2023 through February 2024) data is summarized in Table 1:

14 **Table 1 (In Millions)**

<b>Description</b>	<b>FY 28</b>	<b>FY 27</b>	<b>Impact on KUSF</b>
Gross KUSF Obligations	\$ 37.1	\$ 38.3	\$ (1.2)
Less: Reserve	3.8	4.0	(0.2)
Plus: Contingency Allowance	2.5	2.6	(0.1)
Net KUSF Obligations	\$ 35.8	\$ 36.9	\$ (1.1)
Revenue Base	\$ 306.1	\$ 324.4	\$ (18.3)
Percentage Assessment Rate	11.69%	11.37%	.32%

15 **III. KUSF OBLIGATIONS**

16 **Q. Exhibit STG-1, page 1, shows \$30 million of KUSF support for the RLECs. Please**

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<sup>4</sup> K.S.A. 66-2008(a) and *Order No. 5 Establishing Carrier Assessment Rate for Year 2000 KUSF Contributions*, ¶ 26, Docket No. 00-GIMT-236-GIT, Jan. 19, 2000 (00-236 Jan. 2000 Order).

<sup>5</sup> *Id.*, ¶ 28.

1 **explain how this amount was calculated.**

2 A. Staff's KUSF support calculations for the RLECs are in Attachment A. Staff began with  
3 each RLEC's unadjusted annual KUSF support as of December 1, 2023, which in aggregate  
4 totals \$34.1 million.

5 The aggregate amount is consistent with K.S.A. 66-2008(e)(3), which represents the  
6 amount of KUSF support each RLEC combined would receive absent the \$30 million cap.  
7 Lastly, Staff recognized that Golden Belt Telephone Association, Inc. (Golden Belt) will  
8 fully recover its audit expense as of January 31, 2025, thereby reducing the Company's  
9 KUSF support by \$18,382 annually, or \$1,532 per month, beginning February 2025.<sup>6</sup> In  
10 total, the RLECs' unadjusted FY 28 KUSF support is \$34,104,644, which exceeds the \$30  
11 million cap. Thus, Staff recognized \$30 million of KUSF support for the RLECs.

12 **Q. After determining the RLECs' total FY 28 KUSF support, did Staff calculate the**  
13 **FY 28 KUSF pro-rata support reductions and resulting annual KUSF support?**

14 A. Yes. Staff's pro-rata KUSF support reduction and each RLEC's resulting annual KUSF  
15 support are included as Attachment A, page 2. These calculations will change based on  
16 the results of South Central Telephone Association, Inc.'s (South Central) pending  
17 application seeking an additional \$2,139,562 of annual KUSF support.<sup>7</sup> Staff's testimony  
18 in that Docket, filed December 12, 2023, supported an increase of \$1.8 million to South  
19 Central's annual KUSF support.<sup>8</sup> Subsequently, the Company and Staff filed a settlement

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<sup>6</sup> Order Approving Settlement Agreement, Docket No. 19-GNBT-505-KSF, January 28, 2020. Includes \$18,382 per year/\$91,910 total, audit expense amortized over 5 years.

<sup>7</sup> Application and Request of South Central Telephone Association, Inc. for an Increase in its Cost-Based Kansas Universal Service Fund Support, Direct Testimony of Kristina A. Luke Fry, p. 6, ln. 1, Docket No. 24-SCNT-131-KSF (Docket 24-131), Aug. 2, 2023.

<sup>8</sup> Direct Testimony of Kristina A. Luke-Fry, p. 6, Docket 24-131, Dec. 12, 2023.

1 agreement with the Commission recommending an increase of \$1,883,044 of additional  
2 KUSF support, beginning April 1, 2024. A Commission order on this motion is due on or  
3 before April 4, 2024.<sup>9</sup> After the Commission issues an order in the Docket, Staff will  
4 submit a Report and Recommendation and revised KUSF pro-rata support calculations in  
5 this Docket.

6 **Q. Please explain how Staff calculated Brightspeed's \$6.047 million of annual KUSF**  
7 **support.**

8 A. The calculation of Brightspeed's annual KUSF support is governed by K.S.A. 66-2008(c)  
9 and capped at \$11.4 million.<sup>10</sup> K.S.A. 66-2008(c)(3) requires that Brightspeed's annual  
10 KUSF support be calculated based on the Commission's high-cost KUSF support model.<sup>11</sup>  
11 The other element of Brightspeed's KUSF support is access revenue as described in more  
12 detail below. The combined amount of Brightspeed's high-cost support and access revenue  
13 is \$6.047 million.<sup>12</sup>

14 **Q. Please summarize how the cost model works.**

15 A. The cost model includes 112 wire centers that are disaggregated into two zones.<sup>13</sup> Zone 1  
16 is essentially areas located within city boundaries and Zone 2 generally lies outside city  
17 boundaries. As shown in Attachment B, monthly KUSF support is dependent upon the

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<sup>9</sup> *Order Setting Procedural Schedule; Designating Presiding Officer; and Protective and Discovery Order*, ¶ 5, Docket 24-131, Sept. 21, 2023.

<sup>10</sup> CenturyLink received \$13,279,541 in KUSF support for the Fiscal Year ended February 2013. The 90% limit results in a total of \$11,951,587, exceeding the \$11.4 million.

<sup>11</sup> *Order No. 10: Order Adopting a Forward Looking Cost Methodology for Purposes of Determining KUSF Support and Selecting the FCC's Proxy Cost Model*, Sept. 30, 1999; *Order No. 16: Order Determining the Kansas-Specific Inputs to the FCC Cost Proxy Model to Establish a Cost-Based Kansas Universal Service Fund*, Dec. 29, 1999, Docket No. 99-GIMT-326-GIT.

<sup>13</sup> *Order 6: Addressing Zone Targeting and Remaining Implementation Issues for Year 2000 KUSF Distributions*, Docket 00-236, Feb. 14, 2000.

1 wire center and zone in which a line is located, with support ranging from \$0.15 to \$243.23  
2 per line per month.

3 **Q. How is Brightspeed’s KUSF support determined via the cost-model?**

4 A. Brightspeed enters its KUSF support-eligible lines in-service, as of September 30, 2023,  
5 into the cost model for each wire center and zone and submits the data in the Docket. Staff  
6 then reviews the data for accuracy, including ensuring the lines input in the cost model  
7 match the Company’s supporting documentation. Based on Staff’s review, Brightspeed  
8 qualifies to receive \$5.797 million of annual KUSF support for high-cost support.

9 **Q. What amount of access revenue does Brightspeed qualify to recover?**

10 A. First, Staff reviewed Brightspeed’s documentation to support its intrastate access usage for  
11 the twelve-month period ended September 30, 2023.<sup>14</sup> The annual access usage is then  
12 multiplied by the difference between the interstate and intrastate access rates as of  
13 December 30, 2009.<sup>15</sup> Attachment B, page 5, shows that based on the annual usage through  
14 September 30, 2023, Brightspeed qualifies to recover an estimated \$267,070 from the  
15 KUSF during FY 28.

16 **Q. Please explain why the amount Brightspeed recovers is estimated.**

17 A. Brightspeed’s intrastate access revenue recovery for any KUSF fiscal year is estimated  
18 based on the most recent twelve-month usage. For FY 28, the actual recovery will be based  
19 on the usage for October 1, 2023, through September 30, 2024, which is not known at this  
20 time. Therefore, the actual revenue Brightspeed should recover from the KUSF during FY

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<sup>14</sup> Confidential CenturyLink Data Submission, Docket 24-229, Oct. 25, 2023.

<sup>15</sup> Docket 08-1023 Order.



1 28 will be trued-up next year to reflect the actual usage.<sup>16</sup>

2 In the FY 28 calculations, Brightspeed received \$284,141 of intrastate access revenue for  
3 October 2022 through September 2023, which was based on last year’s usage, or as of  
4 September 30, 2022. However, based on the actual usage through September 2023, the  
5 Company should have recovered \$267,070, or \$17,072 less than it received. To true-up  
6 that amount, the \$17,072 over-recovery is subtracted from the \$267,070 estimated FY 28  
7 revenue recovery, resulting in the Company recovering \$249,998 during FY 28.

8 **Q. How did Staff determine the \$179,836 to fund Dual Party Relay Service (DPRS)?**

9 A. As shown in Attachment C, the DPRS consists of two components – the actual relay service  
10 provided by T-Mobile f/k/a Sprint Communications Company, LP (T-Mobile), to provide  
11 relay service<sup>17</sup> and the administration of the DPRS by Assistive Technologies for Kansans  
12 (ATK). For March through October 2023, DPRS disbursements to T-Mobile totaled  
13 \$93,917, for a monthly average of \$11,740. Annualizing this amount derives an estimated  
14 \$140,876 for T-Mobile to provide DPRS for the current KUSF FY 27. The DPRS per  
15 minute contract rate will increase from \$3.34 to \$3.71, or 11.08%. Staff applied the 11.08%  
16 increase to the \$140,876 to derive an annual increase of \$15,606 for T-Mobile to provision  
17 DPRS. Thus, Staff’s proposed DPRS budget for T-Mobile to provide DPRS during KUSF  
18 FY 28 is \$156,482.

19 The second DPRS component is ATK’s administration of the program. Staff relied on the

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<sup>16</sup> Docket 08-1023 Order on Reconsideration.

<sup>17</sup> Contract, Section 3.0, “Costing Sheet,” available for viewing at:  
[https://supplier.sok.ks.gov/psp/sokfsprdsup/SUPPLIER/ERP/c/KS\\_SUPPLIER\\_MENU.KS\\_PROCR\\_CNTRCT.GBL](https://supplier.sok.ks.gov/psp/sokfsprdsup/SUPPLIER/ERP/c/KS_SUPPLIER_MENU.KS_PROCR_CNTRCT.GBL).

1 proposed contract extension with ATK to administer the DPRS program next year, which  
2 provides a total of \$23,354 for DPRS administration. Adding the two components together  
3 derives a total budget of \$179,836 for DPRS.

4 **Q. Please explain Staff's calculation of the Telecommunications Access Program (TAP)**  
5 **budget.**

6 A. The TAP is also comprised of two components. The first component is ATK's  
7 administration of the TAP. Staff relied on the proposed contract extension with ATK to  
8 administer the TAP program next year, which provides a total of \$223,498 for direct  
9 administration costs (salaries, benefits, training, etc.), the purchase of certain TAP  
10 equipment, and a 10% indirect cost allowance. The second TAP component is the cost of  
11 consumer equipment purchased from third-party vendors. Third-party vendor equipment  
12 costs for March through October 2023 was \$30,991, or a monthly average of \$3,874. To  
13 estimate the total TAP equipment costs, Staff annualized this monthly average to derive a  
14 budget of \$46,486. Adding the two components together results in a TAP budget of  
15 \$269,984 for FY 28.

16 **Q. How did Staff calculate the \$142,447 budget for the Kansas Lifeline Service Program**  
17 **(KLSP)?**

18 A. Attachment D, page 2, shows the total KLSP credits for March through October 2023 were  
19 \$94,965, or a monthly average of \$11,871. Dividing the \$11,871 by the \$7.77 per line per  
20 month KLSP credit indicates the KLSP provided monthly credits to 1,528 low-income  
21 subscribers. By annualizing the \$11,871 average monthly credits, Staff calculated a total  
22 of \$142,447 for KLSP funding for KUSF FY 28.

1 KLSP program participation and funding continue to decrease. Therefore, to determine  
2 the reasonableness of using the 8-month average as the funding basis, Staff also calculated  
3 the average monthly KLSP expense and credits for the six-month period of May through  
4 October 2023 (\$11,747 and 1,512, respectively) and the three-month period of August  
5 through October 2023 (\$11,412 and 1,469, respectively). Staff annualized each of these,  
6 deriving annual KLSP funding of \$140,963 and \$136,938, respectively. Since the 8-month  
7 average results in a slightly higher funding level, Staff used the \$142,447 as the total FY  
8 28 KLSP expense.

9 Staff then needed to determine if any projected change should be recognized for next year's  
10 KLSP funding. Both the KLSP funding and subscribership have trended downward the  
11 past three years, as shown in page 1 of Attachment D. Subscribership between the years  
12 ended February 2022 and 2023 declined 14.82%, with funding declining from \$226,317 to  
13 \$167,234. Between the years ended February 2021 and 2022, KLSP subscribership  
14 declined 26.11% and funding declined from \$300,645 to \$226,317. While it is likely KLSP  
15 subscribership and funding will continue to decline, Staff needs to ensure adequate funding  
16 exists for the KLSP. Staff, therefore, applied a nominal 1% growth to the 8-month average  
17 KLSP credits of \$11,871, resulting in \$143,877 of KLSP funding for KUSF FY 28.

18 **Q. How was the KUSF administration budget determined?**

19 A. The \$549,946 budget for next year's KUSF administration includes the following  
20 expenses, shown in Attachment E:

21 1. KUSF daily administration expense: The Commission's current KUSF administration  
22 contract with Vantage Point Solutions (VPS) is being extended for an additional

1 twenty-four months.<sup>18</sup> The annual administration amount is unknown to Staff at this  
2 since the contract extension has not been finalized. Staff relied on the current \$220,625  
3 contract administration fee for FY 27 and the average annual increase of 2.5% to derive  
4 an estimated \$226,141 for the KUSF administration. In addition to the daily  
5 administrative functions, VPS and outside legal counsel have incurred expense related  
6 to the pending TAG Mobile, LLC (TAG) bankruptcy case.<sup>19</sup> While Staff anticipates  
7 additional expenses will be incurred before the case is finalized, there isn't a great way  
8 to estimate how much these expenses might amount to. For a conservative estimate,  
9 Staff used the total administrative and legal bankruptcy related expense estimated  
10 during the FY 26 KUSF assessment proceeding, which resulted in the inclusion of an  
11 additional \$4,554 for administrative and legal expense, for a total administrative  
12 expense of \$230,695.

13 2. KUSF carrier audit expense: Since the Commission is in the process of extending its  
14 contract with VPS, the actual contract amount for carrier audits to be performed during  
15 FY 28 is unknown. Relying on the current year's maximum audit expense of \$281,465  
16 and including a 2.5% annual increase allowance derives an estimated budget of  
17 \$288,502 for VPS to perform the 16 carrier audits during FY 28.<sup>20</sup>

18 3. KUSF third-party audit expense: The Commission's current contract with Clifton  
19 Larson Allen, LPP (CLA) to perform the annual KUSF financial audit and an Agreed-  
20 Upon-Procedure (AUP) review of the KUSF administrator's internal controls and  
21 contractual compliance has expired. Staff is preparing a Request for Proposal to  
22 establish a new contract. For the purposes of accounting for the costs of a new Third-  
23 Party Auditor, Staff estimated a maximum fee of \$21,398 for the financial audit and  
24 \$13,905 for the AUP review. Staff, therefore, included an estimated total of \$35,303  
25 for a new Third-Party Auditor to perform the financial audit and AUP review.

#### 26 IV. KUSF RESERVE

27 **Q. Please explain how Staff calculated the \$3.8 million Reserve.**

28 A. The Reserve or estimated KUSF balance as of February 29, 2024, is an offset to the gross  
29 KUSF Obligations.<sup>21</sup> Attachment F, pages 1 and 2, include Staff's calculation of the KUSF  
30 Reserve and pages 3 and 4 are the KUSF Performance Reports for April (March) and

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<sup>18</sup> Current KCC/VPS contract, Section 3, "Costing Sheet", is available at:  
[https://supplier.sok.ks.gov/psp/sokfsprdsup/SUPPLIER/ERP/c/KS\\_SUPPLIER\\_MENU.KS\\_PROCR\\_CNTRCT.GBL](https://supplier.sok.ks.gov/psp/sokfsprdsup/SUPPLIER/ERP/c/KS_SUPPLIER_MENU.KS_PROCR_CNTRCT.GBL)

<sup>19</sup> *In RE TAG Mobile, LLC Debtor*, United States Bankruptcy Court for the Northern District of Texas, Dallas Division, Case No.17-33791 -11SGJ.

<sup>20</sup> KCC/VPS Contract, Section 3, "Costing Sheet."

<sup>21</sup> 00-236 Jan. 2000 Order.

1 November (October) 2023. The Performance Reports include the beginning and ending  
2 KUSF balances and the year-to-date KUSF operational results. Staff used the actual KUSF  
3 monthly operational results through October 2023 and projected the revenue, receipts, and  
4 disbursements for November 2023 through February 2024 to estimate the ending FY 27  
5 KUSF balance.

6 Staff collaborated with VPS to project each company's revenue based on the revenue  
7 reported by each company for the months of March through October 2023, as shown in  
8 confidential Attachments G (RLECs, Brightspeed, and SWBT); H (wireless providers); I  
9 (Interconnected VoIP providers); and J ((interexchange (IXC) and other providers)).  
10 Companies that earn \$25,000 or less of annual revenue can elect to report revenue and pay  
11 assessments on an annual or semi-annual basis and have already reported their revenues  
12 and paid their assessments, so no projections are necessary, unless the company is  
13 delinquent. If a semi-annual reporter is delinquent, the projected revenue is an amount  
14 equal to the revenue reported for the first semi-annual period. Companies earning \$25,001  
15 and up to \$50,000 of annual revenue may report revenue and pay assessments on a quarterly  
16 basis and, for these companies, projected revenue for the fourth quarter (December 2023 -  
17 February 2024) is equal to the revenue reported for the third quarter (September -  
18 November 2023). Projected revenue for a delinquent quarterly-reporter is equal to the most  
19 recent quarter's reported revenue.

20 The majority of companies report revenue and pay assessments on a monthly basis and, for  
21 monthly reporters, projections are based on the "lower or average" methodology. This

1 methodology, used for over ten years,<sup>22</sup> recognizes revenue trends reported by a company.  
2 Specifically, monthly revenue projections are derived by: (1) calculating the average  
3 monthly revenue reported for March through October; and (2) comparing the monthly  
4 average to the August, September, and October revenue. When the average monthly  
5 revenue exceeds the revenue reported for two of the three months, the projected monthly  
6 revenue is equal to the average monthly revenue. Alternatively, when the average monthly  
7 revenue is less than the revenue reported for two of the three months, the lowest monthly  
8 reported revenue is used for the projected revenue. For example, a company reported  
9 \$105,000 for August, \$107,500 for September, and \$104,500 for October, or total revenue  
10 of \$850,000 and an average monthly revenue of \$106,250. The August and October  
11 revenue are less than the \$106,250 monthly average revenue, with October's revenue being  
12 the lowest. Thus, October's revenue was recognized as the projected monthly revenue.

13 **Q. What is the basis for the Miscellaneous Revenue recognized in Staff's calculations?**

14 A. Miscellaneous revenue includes prior year adjustments arising from a company submitting  
15 revised revenues or coming into compliance with its KUSF obligations, investment  
16 interest, and KUSF penalties. These revenue categories fluctuate monthly, therefore, Staff  
17 recognized the monthly average for each miscellaneous revenue category. Staff is not  
18 aware of any revenue write-offs that may occur the remainder of this year and did not  
19 include any projection for the write-off category.

20 **Q. How were the November 2023 through February 2024 disbursements derived for**  
21 **high-cost support, DPRS, TAP, and KLSP?**

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<sup>22</sup> The methodology was first employed in Staff's calculations to determine the KUSF assessment rate effective March 1, 2007; Direct Testimony of Sandra K. Reams, Docket No. 07-GIMT-276-GIT, Dec. 20, 2006.

1 A. Staff recognized the October 2023 high-cost support disbursements as the projected  
2 monthly disbursement since there are not any known changes for the remaining months in  
3 FY 27. Staff recognized the monthly average expense calculated in Attachment C, or  
4 \$13,264 for DPRS and \$24,491 for TAP. I note the averages calculated in Attachment C  
5 are not the same as the 8-month average shown in Attachment F, page 2, since ATK's  
6 administrative expense is paid quarterly instead of monthly. Staff recognized \$11,871 for  
7 the KLSP credits, based on the average monthly credits disbursed for subscribers.

8 **Q. How did Staff determine the audit and KUSF Administration disbursements?**

9 A. For carrier audits, VPS was paid \$134,413 for work performed between March and June  
10 2023. Attachment F, page 2, identifies the remaining maximum contract amount VPS can  
11 earn in FY 27 for carrier audit work as \$147,053. Thus, Staff recognized this amount to be  
12 in February 2024. The third-party audits of the KUSF are completed, so no further expense  
13 was recognized for third-party audits.

14 For the administration expense, Staff recognized the \$18,385 monthly expense per the  
15 Commission's contract with VPS and \$23 of other administration expense. Lastly, the  
16 KUSF incurs monthly banking fees, therefore, Staff recognized the average monthly fee for  
17 each month.

18 **Q. Please explain why the "TAG Mobile Liability," identified on page 1 of Attachment**  
19 **F is excluded from the Reserve calculation.**

20 A. In October 2017, the Commission directed TAG Mobile, LLC (TAG), a Lifeline ETC, to  
21 repay \$942,298.98 of KLSP credits to the KUSF.<sup>23</sup> That same month, an involuntary

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<sup>23</sup> *Order Revoking TAG Mobile's State and Federal ETC Designation*, Docket No. 16-TAGC-323-SHO, Oct. 19, 2017.

1 Chapter 7 bankruptcy was filed against TAG and the Commission filed a claim for the  
2 monies owed to the KUSF. In February 2018, the case was converted to a Chapter 11  
3 proceeding, a bankruptcy trustee was appointed, and the sale of TAG is pending. It is  
4 Staff's understanding that once the sale of TAG is finalized, the amount of monies, if any,  
5 to be paid to the KUSF will be determined. Since the recovery amount is unknown, Staff  
6 excluded the monies owed to the KUSF from the Reserve calculation.

7 **V. CONTINGENCY ALLOWANCE**

8 **Q. How was the \$2.5 million Contingency Fund Allowance calculated?**

9 A. The Commission determined a Contingency Fund Allowance, equal to 7.50% of the year's  
10 adjusted KUSF Obligations, is to be included in the KUSF.<sup>24</sup> Thus, 7.50% of the \$33.3  
11 million adjusted KUSF Obligations results in a \$2.5 million Contingency Fund Allowance.

12 **VI. INTRASTATE REVENUE BASE**

13 **Q. How was the FY 28 Revenue Base of \$306.1 million calculated?**

14 A. The \$306.1 million Revenue Base consists of the projected revenues carriers will report to  
15 the KUSF during FY 28 and includes the carrier or carrier categories of \$72.1 million for  
16 the LECs and electing carriers, \$121.3 million for wireless providers, \$25.6 million for  
17 VoIP providers, and \$87.0 million for IXC/other carriers.

18 As I previously discussed, each carrier's revenues for the remainder of FY 27 were  
19 projected and then Staff analyzed the variances in each carrier's or carrier category's  
20 annual revenues as shown in confidential Attachment K. The telecommunications industry

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<sup>24</sup> 00-236 Jan. 2000 Order, ¶ 26.



1 continues to report less intrastate revenue to the KUSF each year. Therefore, Staff needed  
2 to determine the amount of revenue decline to recognize for next year. Staff determined  
3 a revenue adjustment factor for each carrier and/or carrier category based on its revenue  
4 variances. When determining a revenue factor to apply, Staff considered that the KUSF  
5 FY 27 projected revenue is based on the “lower or average” methodology, which  
6 recognizes when a carrier has reported declining revenues.

7 **Q. What did Staff’s analyses of the RLECs, Brightspeed, and SWBT’s revenues show.**

8 A. Confidential Attachment K shows that these carriers’ revenues continue to decline  
9 annually, however, the annual revenue decline has slowed. For FY 27, revenue reported  
10 to the KUSF is projected to be approximately \$9.9 million less than last year, however,  
11 the reported decline was \$12.8 million the prior year. To capture a similar amount of  
12 annual revenue, the percentage factor recognized for a carrier or carrier category must  
13 increase. Therefore, when Staff applied a percentage factor, it considered the resulting  
14 annual revenue change that resulted from applying the percentage factor.

15 The RLECs’ revenue decline is projected to be less this year than the decline reported  
16 last year, however, this may be partially due to the RLECs raising local service rates to  
17 the affordable rates. The RLECs’ annual decline from FY 26 to projected FY 27 is 7.5%,  
18 with a current two-year average of 7.07%. Since the RLECs’ downward revenue trends  
19 are slowing and the current year’s revenues reflect local rate increases, Staff projected a  
20 7.00% revenue decline for the RLECs for FY 28.

1 Brightspeed and SWBT's projected annual revenue and percent changes are confidential.  
2 The KUSF Annual Revenue Growth/Decline Analysis for Brightspeed and SWBT can be  
3 reviewed at Confidential Attachment K.

4 **Q. What are the results of Staff's analysis for the wireless carriers?**

5 A. The wireless industry is projected to report \$3.7 million less in revenue to the KUSF this  
6 year, again a lower revenue decline compared to the \$6.9 million revenue reduction  
7 reported last year and the \$30.8 million reduction two years ago. The wireless industry's  
8 annual revenue decline from FY 26 to projected FY 27 is 2.83%, with a current two-year  
9 average of 3.93%. Since the reduction in revenues is declining over the years, Staff  
10 applied a 4.00% reduction, resulting in the wireless industry projected to report \$5.1  
11 million less revenue to the KUSF next year.

12 **Q. Does Staff project the VoIP industry will report less revenue to the KUSF?**

13 A. No. Staff projects the VoIP industry will report an increase of \$815,205, or 3.48%, more  
14 to the KUSF in FY 27. In comparison, the VoIP industry reported \$1,691,000 more  
15 revenue last year and an increase of \$1,480,000 the prior year. The VoIP industry's  
16 annual revenue variances from FY 26 to projected FY 27 are a 3.48% increase, with a  
17 recent two-year average increase of 5.63%. Staff applied a nominal growth factor of  
18 5.50%, or \$1,334,000 of additional revenue, for FY 28.

19 **Q. Please explain Staff's analysis for the IXC/Other carrier category.**

20 A. The IXC/other carriers are projected to report \$12.6 million less revenue to the KUSF  
21 this year, a reduction of 11.45%. In comparison, this group reported \$12.0 million less  
22 revenue last year, for a 9.86% decline, and a \$7.8 million, or 6.01% reduction, two years

1 ago. The current two-year average revenue decline is 10.65%. Staff applied a 10.5%  
2 revenue reduction factor, for a total reduction of \$10.2 million for FY 28.

3 **Q. How does the use of the revenue adjustment factors impact Staff's calculations?**

4 A. The revenue adjustment factors result in Staff projecting a decrease of 7.01%, or \$23.1  
5 million, in the revenue reported to the KUSF in FY 28.

6 **Q. Did Staff review the reasonableness of its revenue projections?**

7 A. Yes. Staff uses the best information available at the time it files testimony and its analysis  
8 indicate the Revenue Base projections have been fairly accurate. Confidential Attachment  
9 L shows Staff's analysis of its projected KUSF reported receipts to the actual receipts for  
10 the most recent completed KUSF FY of March 2022 through February 2023 (FY 26). For  
11 FY 26, providers reported a total of \$354.5 million in revenue compared to the \$354.1  
12 million Staff had projected, an annual difference of \$438,847. When Staff calculated the  
13 FY 27 assessment rate of 11.37%, Staff had projected a Revenue Base of \$324.4 million  
14 of revenue. In comparison, Staff currently projects providers will report \$329.1 million  
15 of revenue for FY 27, or \$4.7 million more than originally projected. This means that if  
16 the current 11.37% assessment rate could have been based on the current projections, the  
17 rate would have been 11.21%, or .16% (sixteen hundredths) of a percent lower.

18 Staff's projections also impact its proposed FY 28 assessment rate. If Staff based the  
19 assessment rate on its current FY 27 revenue projection of \$329.1 million for the FY 28  
20 assessment rate, Staff's proposed rate would be 10.95%. However, since Staff recognizes  
21 changes in revenues, Staff is proposing an 11.69% assessment rate for FY 28.

22 **Q. Does this conclude your Direct Testimony?**

1 A. Yes.

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

In the Matter of an Investigation to Determine )  
the Annual Assessment Rate for the Twenty-Eighth )  
Year of the Kansas Universal Service Fund, )  
Effective March 1, 2024 )

Docket No. 24-GIMT-229-GIT

**REDACTED**

EXHIBIT STG-1

And

ATTACHMENTS A - L

to the DIRECT TESTIMONY

OF

STEVE GARRETT

ON

BEHALF OF THE

KANSAS CORPORATION COMMISSION STAFF

January 5, 2024

<b>Line</b>	<b>Description</b>	<b>Explanation</b>	<b>FY 28</b>
	<b><u>KUSF Obligations:</u></b>		<u>(3/1/2024)</u>
1	Rural LECs	Rural LECs' KUSF support (Attachment A).	\$ 30,000,000
2	United-Kansas d/b/a CenturyLink	Brightspeed's KUSF support, comprised of high-cost KUSF support and intrastate access revenue recovery, which is subject to True-up (confidential Attachment B).	6,047,023
3	Dual Party Relay Service (DPRS)	Relay budget (Attachment C).	179,836
4	Telecommunications Access Program (TAP)	TAP budget (Attachment C).	269,984
5	Kansas Lifeline Service Program (KLSP)	KLSP budget (Attachment D)	11,990
6	Administration and Audits	Day-to-day administration, carrier audits, third-party KUSF Financial Audit & Agreed-Upon-Procedures (Attachment E).	<u>554,500</u>
7	<b>Gross KUSF Obligations</b>	Sum of Lines 1 through 6	<b>\$ 37,063,333</b>
8	Less: Projected Year 27 Ending Reserve	Estimated Reserve (Attachment F).	<u>3,771,494</u>
9	<b>Adjusted KUSF Obligations</b>	Adjusted KUSF monies to collect prior to Contingency Fund. (Line 7 less Line 8)	<b>\$ 33,291,838</b>
10	Plus: Contingency Allowance	Equals 7.50% of Adjusted KUSF Obligations (Order, Docket No. 00-GIMT-236-GIT, Jan. 19, 2000)	<u>2,496,888</u>
11	<b>Net KUSF Obligations</b>	Line 9 plus Line 10	<b><u>\$ 35,788,726</u></b>

<b>Line</b>	<b>Description</b>	<b>Explanation</b>	<b>FY 28</b>
<b>RETAIL REVENUES:</b>			<u>3/1/2024</u>
1	Rural LECs	Rural LEC reported revenue provided by Administrator and Staff revenue projections. (Confidential Attachments G & K )	\$ 15,891,615
2	United - KS d/b/a CenturyLink	CenturyLink reported revenue provided by Administrator and Staff revenue projections. (Confidential Attachments G & K)	* [REDACTED] *
3	SWBT	SWBT reported revenue provided by Administrator and Staff revenue projections. (Confidential Attachments G & K)	* [REDACTED] *
4	Wireless Providers	Wireless providers' reported revenue provided by Administrator and Staff revenue projections. (Confidential Attachments H & K)	121,344,557
5	VoIP	VoIP providers' reported revenue provided by Administrator and Staff revenue projections. (Confidential Attachments I & K)	25,587,164
6	IXCs/Others	IXC/Other providers' reported revenue provided by Administrator and Staff revenue projections. (Confidential Attachments J & KL)	86,987,302
7	<b>Total Assessable Revenue Base</b>	<b>Sum of Lines 1-6.</b>	<b>\$ 306,056,598</b>
<hr/>			
8	Net KUSF Obligations	Adjusted KUSF monies to collect prior to Contingency Fund. (STG-1, p. 1, Line 11)	\$ 35,788,726
9	Total Assessable Revenue Base	Line 7	306,056,598
10	<b>Proposed KUSF Assessment Rate</b>	<b>Line 8 / Line 9</b>	<b>11.69%</b>

**\*\*REDACTED\*\***

Line	Company	Annual KUSF Support (12/1/23)	Known/Estimated Adjustments	Gross Unadjusted Annual FY 28 KUSF Support	Less: FY 28 Pro-rated Adjustment	Pro-Rated Annual KUSF FY 28 Support	CrossCheck Company Worksheet
		(A)	(B)	(C = A + B)	(D)	(E = C + D)	
1	Blue Valley	\$ 1,619,764		\$ 1,619,764	\$ (194,882)	\$ 1,424,882	\$ 1,424,882
2	Columbus	368,299		\$ 368,299	(44,312)	323,988	323,988
3	Consolidated Communications - KS	[a] -		\$ -	-	-	-
4	Consolidated Communications - MO	[b] -		\$ -	-	-	-
5	Craw-Kan	4,610,850		\$ 4,610,850	(554,754)	4,056,096	4,056,096
6	Cunningham	867,975		\$ 867,975	(104,430)	763,544	763,544
7	Elkhart	-		\$ -	-	-	-
8	Golden Belt	[c] 1,776,682	(1,532)	\$ 1,775,150	(213,577)	1,561,573	1,561,573
9	Gorham	554,307		\$ 554,307	(66,691)	487,616	487,616
10	H & B	690,547		\$ 690,547	(83,083)	607,464	607,464
11	Haviland	[d] -		\$ -	-	-	-
12	Home	551,579		\$ 551,579	(66,363)	485,216	485,216
13	JBN	613,964		\$ 613,964	(73,869)	540,095	540,095
14	KanOkla	688,175		\$ 688,175	(82,798)	605,377	605,377
15	LaHarpe	[e] -		\$ -	-	-	-
16	Madison	226,447		\$ 226,447	(27,245)	199,202	199,202
17	Mokan	[f] -		\$ -	-	-	-
18	Moundridge	[g] -		\$ -	-	-	-
19	Mutual	219,058		\$ 219,058	(26,356)	192,702	192,702
20	Peoples	487,928		\$ 487,928	(58,705)	429,223	429,223
21	Pioneer	3,573,760		\$ 3,573,760	(429,977)	3,143,783	3,143,783
22	Rainbow	778,561		\$ 778,561	(93,672)	684,888	684,888
23	Rural	2,646,282		\$ 2,646,282	(318,387)	2,327,895	2,327,895
24	S & A	347,266		\$ 347,266	(41,781)	305,485	305,485
25	S & T	1,184,188		\$ 1,184,188	(142,475)	1,041,713	1,041,713
26	South Central	229,537		\$ 229,537	(27,617)	201,920	201,920
27	Southern Kansas	1,195,177		\$ 1,195,177	(143,798)	1,051,379	1,051,379
28	Total	234,945		\$ 234,945	(28,267)	206,678	206,678
29	Tri-County	1,323,796		\$ 1,323,796	(159,272)	1,164,523	1,164,523
30	Tri-County - Council Grove	967,175		\$ 967,175	(116,366)	850,810	850,810
31	Twin Valley	3,504,480		\$ 3,504,480	(421,641)	3,082,839	3,082,839
32	United Telephone Assoc.	1,601,801		\$ 1,601,801	(192,720)	1,409,080	1,409,080
33	Wamego	1,599,137		\$ 1,599,137	(192,400)	1,406,737	1,406,737
34	Wheat State	611,651		\$ 611,651	(73,591)	538,060	538,060
35	Wilson	732,554		\$ 732,554	(88,137)	644,417	644,417
36	Zenda	298,760		\$ 298,760	(35,945)	262,815	262,815
	<b>Total</b>	<b>\$ 34,104,644</b>	<b>\$ (1,532)</b>	<b>\$ 34,103,112</b>	<b>\$ (4,103,112)</b>	<b>\$ 29,999,999</b>	<b>\$ 30,000,000</b>
	Statutory Cap	<b>\$ 30,000,000</b>				<b>\$ 6,146,553</b>	
	FY 26 KUSF Support	<b>34,103,112</b>				<b>\$ 36,146,552</b>	
	Remaining Headroom	<b>\$ (4,103,112)</b>					

Notes:

- [a] Company does not receive KUSF support [Docket Nos. 05-GIMT-094-GIT/06-FMCT-858-COC]. See also Docket No. 19-FMCT-161-CCN approving name change.
- [b] Company does not receive KUSF support [Order, Docket No. 01-SFLT-879-AUD, May 2, 2003]. See also Docket No. 19-SFLT-197-CCN approving name change.
- [c] The Company's annual KUSF support increased \$1,232,000 per year, effective February 1, 2020. Includes \$18,382 per year/\$91,910 total, audit expense amortized over 5 years. [Order Approving Settlement Agreement, Docket No. 19-GNBT-505-KSF, January 28, 2020].
- [d] Company does not receive KUSF support [Order, Docket No. 10-HVDT-288-KSF, Sept. .
- [e] Company does not receive KUSF support, effective July 1, 2018 [Order, Docket No. 12-LHPT-875-AUD, June 26, 2013].
- [f] Company does not receive KUSF support (Order, Docket No. 04-MKNT-364-AUD, Jan. 12, 2004)].
- [g] Company does not receive support [Order, Docket No. 15-MRGT-097-AUD, April 27, 2015].



**KUSF Support Pro-Rate Calculations - March 2024 - Feb. 2025 (FY 28)**

Total Annual Support Payable	\$ 34,103,112
Statutory Cap	30,000,000
Annual KUSF Support Adjustment	<b>\$ (4,103,112)</b>

Line	Company	FY 28 Unadjusted	Pro-Rated	Pro-Rated Annual	Total KUSF	Monthly KUSF	Monthly Pro-
		Annual KUSF	Percentage / KUSF Support	KUSF Support	Support Adjustment	Support Adjustment	Rata KUSF Support
		(A)	(B)	(C = B x \$30 Mil)	(D = C - A)	(E = D / 12)	(F = C / 12)
1	Blue Valley	\$ 1,619,764	4.75%	\$ 1,424,882	\$ (194,882)	\$ (16,240)	\$ 118,740
2	Columbus	\$ 368,299	1.08%	323,988	(44,312)	(3,693)	26,999
3	Consolidated Communications KS	\$ -	0.00%	-	-	-	-
4	Consolidated Communications MO	\$ -	0.00%	-	-	-	-
5	Craw-Kan	\$ 4,610,850	13.52%	4,056,096	(554,754)	(46,229)	338,008
6	Cunningham	\$ 867,975	2.55%	763,544	(104,430)	(8,703)	63,629
7	Elkhart	\$ -	0.00%	-	-	-	-
8	Golden Belt	\$ 1,775,150	5.21%	1,561,573	(213,577)	(17,798)	130,131
9	Gorham	\$ 554,307	1.63%	487,616	(66,691)	(5,558)	40,635
10	H & B	\$ 690,547	2.02%	607,464	(83,083)	(6,924)	50,622
11	Haviland	\$ -	0.00%	-	-	-	-
12	Home	\$ 551,579	1.62%	485,216	(66,363)	(5,530)	40,435
13	JBN	\$ 613,964	1.80%	540,095	(73,869)	(6,156)	45,008
14	KanOkla	\$ 688,175	2.02%	605,377	(82,798)	(6,900)	50,448
15	LaHarpe	\$ -	0.00%	-	-	-	-
16	Madison	\$ 226,447	0.66%	199,202	(27,245)	(2,270)	16,600
17	Mokan	\$ -	0.00%	-	-	-	-
18	Moundridge	\$ -	0.00%	-	-	-	-
19	Mutual	\$ 219,058	0.64%	192,702	(26,356)	(2,196)	16,058
20	Peoples	\$ 487,928	1.43%	429,223	(58,705)	(4,892)	35,769
21	Pioneer	\$ 3,573,760	10.48%	3,143,783	(429,977)	(35,831)	261,982
22	Rainbow	\$ 778,561	2.28%	684,888	(93,672)	(7,806)	57,074
23	Rural	\$ 2,646,282	7.76%	2,327,895	(318,387)	(26,532)	193,991
24	S & A	\$ 347,266	1.02%	305,485	(41,781)	(3,482)	25,457
25	S & T	\$ 1,184,188	3.47%	1,041,713	(142,475)	(11,873)	86,809
26	South Central	\$ 229,537	0.67%	201,920	(27,617)	(2,301)	16,827
27	Southern Kansas	\$ 1,195,177	3.50%	1,051,379	(143,798)	(11,983)	87,615
28	Totah	\$ 234,945	0.69%	206,678	(28,267)	(2,356)	17,223
29	Tri-County	\$ 1,323,796	3.88%	1,164,523	(159,272)	(13,273)	97,044
30	Tri-County - Council Grove	\$ 967,175	2.84%	850,810	(116,366)	(9,697)	70,901
31	Twin Valley	\$ 3,504,480	10.28%	3,082,839	(421,641)	(35,137)	256,903
32	United Telephone Assoc.	\$ 1,601,801	4.70%	1,409,080	(192,720)	(16,060)	117,423
33	Wamego	\$ 1,599,137	4.69%	1,406,737	(192,400)	(16,033)	117,228
34	Wheat State	\$ 611,651	1.79%	538,060	(73,591)	(6,133)	44,838
35	Wilson	\$ 732,554	2.15%	644,417	(88,137)	(7,345)	53,701
36	Zenda	\$ 298,760	0.88%	262,815	(35,945)	(2,995)	21,901
<b>Total</b>		<b>\$ 34,103,112</b>	<b>100.00%</b>	<b>\$ 30,000,000</b>	<b>\$ (4,103,112)</b>	<b>\$ (341,926)</b>	<b>\$ 2,500,000</b>

Line	Company	Monthly KUSF Support												Adjustment for GoldenBelt Audit Expense	Cumulative Feb. 2025 (Pro-Rated)
		(03/1/24)	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25		
1	Blue Valley	\$ 118,740	\$ 118,740	\$ 237,480	\$ 356,220	\$ 474,961	\$ 593,701	\$ 712,441	\$ 831,181	\$ 949,921	\$ 1,068,661	\$ 1,187,402	\$ 1,306,142	\$	\$ 1,424,882
2	Columbus	26,999	26,999	53,998	80,997	107,996	134,995	161,994	188,993	215,992	242,991	269,990	296,989	\$	323,988
3	Consolidated Communications KS	-	-	-	-	-	-	-	-	-	-	-	-	\$	-
4	Consolidated Communications MO	-	-	-	-	-	-	-	-	-	-	-	-	\$	-
5	Craw-Kan	338,008	338,008	676,016	1,014,024	1,352,032	1,690,040	2,028,048	2,366,056	2,704,064	3,042,072	3,380,080	3,718,088	\$	4,056,096
6	Cunningham	63,629	63,629	127,257	190,886	254,515	318,143	381,772	445,401	509,030	572,658	636,287	699,916	\$	763,544
7	Elkhart	-	-	-	-	-	-	-	-	-	-	-	-	\$	-
8	Golden Belt	130,259	130,259	260,518	390,776	521,035	651,294	781,553	911,811	1,042,070	1,172,329	1,302,588	1,432,846	\$ 128,727	\$ 1,561,573
9	Gorham	40,635	40,635	81,269	121,904	162,539	203,173	243,808	284,443	325,077	365,712	406,346	446,981	\$	487,616
10	H & B	50,622	50,622	101,244	151,866	202,488	253,110	303,732	354,354	404,976	455,598	506,220	556,842	\$	607,464
11	Haviland	-	-	-	-	-	-	-	-	-	-	-	-	\$	-
12	Home	40,435	40,435	80,869	121,304	161,739	202,173	242,608	283,043	323,477	363,912	404,347	444,781	\$	485,216
13	JBN	45,008	45,008	90,016	135,024	180,032	225,040	270,048	315,056	360,064	405,072	450,080	495,087	\$	540,095
14	KanOkla	50,448	50,448	100,896	151,344	201,792	252,240	302,688	353,137	403,585	454,033	504,481	554,929	\$	605,377
15	LaHarpe	-	-	-	-	-	-	-	-	-	-	-	-	\$	-
16	Madison	16,600	16,600	33,200	49,801	66,401	83,001	99,601	116,201	132,801	149,402	166,002	182,602	\$	199,202
17	Mokan	-	-	-	-	-	-	-	-	-	-	-	-	\$	-
18	Moundridge	-	-	-	-	-	-	-	-	-	-	-	-	\$	-
19	Mutual	16,058	16,058	32,117	48,175	64,234	80,292	96,351	112,409	128,468	144,526	160,585	176,643	\$	192,702
20	Peoples	35,769	35,769	71,537	107,306	143,074	178,843	214,611	250,380	286,148	321,917	357,685	393,454	\$	429,223
21	Pioneer	261,982	261,982	523,964	785,946	1,047,928	1,309,910	1,571,892	1,833,874	2,095,856	2,357,838	2,619,820	2,881,802	\$	3,143,783
22	Rainbow	57,074	57,074	114,148	171,222	228,296	285,370	342,444	399,518	456,592	513,666	570,740	627,814	\$	684,888
23	Rural	193,991	193,991	387,982	581,974	775,965	969,956	1,163,947	1,357,939	1,551,930	1,745,921	1,939,912	2,133,904	\$	2,327,895
24	S & A	25,457	25,457	50,914	76,371	101,828	127,285	152,742	178,200	203,657	229,114	254,571	280,028	\$	305,485
25	S & T	86,809	86,809	173,619	260,428	347,238	434,047	520,856	607,666	694,475	781,285	868,094	954,904	\$	1,041,713
26	South Central	16,827	16,827	33,653	50,480	67,307	84,133	100,960	117,787	134,613	151,440	168,267	185,093	\$	201,920
27	Southern Kansas	87,615	87,615	175,230	262,845	350,460	438,075	525,690	613,305	700,919	788,534	876,149	963,764	\$	1,051,379
28	Totah	17,223	17,223	34,446	51,669	68,893	86,116	103,339	120,562	137,785	155,008	172,231	189,454	\$	206,678
29	Tri-County	97,044	97,044	194,087	291,131	388,174	485,218	582,262	679,305	776,349	873,392	970,436	1,067,480	\$	1,164,523
30	Tri-County / Council Grove	70,901	70,901	141,802	212,702	283,603	354,504	425,405	496,306	567,206	638,107	709,008	779,909	\$	850,810
31	Twin Valley	256,903	256,903	513,806	770,710	1,027,613	1,284,516	1,541,419	1,798,323	2,055,226	2,312,129	2,569,032	2,825,935	\$	3,082,839
32	United Tel. Assoc.	117,423	117,423	234,847	352,270	469,693	587,117	704,540	821,963	939,387	1,056,810	1,174,233	1,291,657	\$	1,409,080
33	Wamego	117,228	117,228	234,456	351,684	468,912	586,140	703,368	820,596	937,825	1,055,053	1,172,281	1,289,509	\$	1,406,737
34	Wheat State	44,838	44,838	89,677	134,515	179,353	224,192	269,030	313,868	358,707	403,545	448,383	493,222	\$	538,060
35	Wilson	53,701	53,701	107,403	161,104	214,806	268,507	322,209	375,910	429,611	483,313	537,014	590,716	\$	644,417
36	Zenda	21,901	21,901	43,802	65,704	87,605	109,506	131,407	153,309	175,210	197,111	219,012	240,914	\$	262,815
<b>Total</b>		<b>\$ 2,500,128</b>	<b>\$ 2,500,128</b>	<b>\$ 5,000,255</b>	<b>\$ 7,500,383</b>	<b>\$ 10,000,510</b>	<b>\$ 12,500,638</b>	<b>\$ 15,000,766</b>	<b>\$ 17,500,893</b>	<b>\$ 20,001,021</b>	<b>\$ 22,501,149</b>	<b>\$ 25,001,276</b>	<b>\$ 27,501,404</b>	<b>\$</b>	<b>\$ 29,999,999</b>
<b>Monthly Support</b>				<b>\$ 2,500,128</b>	<b>\$ 2,500,128</b>	<b>\$ 2,500,128</b>	<b>\$ 2,500,128</b>	<b>\$ 2,500,128</b>	<b>\$ 2,500,128</b>	<b>\$ 2,500,128</b>	<b>\$ 2,500,128</b>	<b>\$ 2,500,128</b>	<b>\$ 2,500,128</b>	<b>\$ 2,500,128</b>	<b>\$ 2,498,595</b>
				<b>\$</b>	<b>-</b>										

**Brightspeed Companies of Kansas d/b/a CenturyLink KS00001411**  
**KUSF Support Calculation Worksheet**  
**Effective As Of 3/1/2024 Data Month**  
**Fiscal Year 2024/2025**

<u>Description</u>		<u>Annual</u>	<u>Monthly</u>
<u>Brightspeed of Eastern/South Central SAC 411317</u>			
Estimated Gross KUSF	\$ 4,568,799		
Less: Estimated CAF II Offset	-		
Net KUSF: United of Eastern/South Central SAC		\$ 4,568,799	\$ 380,733
<u>Brightspeed of Kansas SAC 411842</u>			
Estimated Gross KUSF	\$ 1,151,329		
Less: Estimated CAF II Offset	-		
Net KUSF: United of Kansas SAC		1,151,329	95,944
<u>Brightspeed of West Missouri SAC 411957</u>			
Estimated Gross KUSF	\$ 76,897		
Less: Estimated CAF II Offset	-		
Net KUSF: United of MO SAC		76,897	6,408
Net Cost-Based KUSF Support Payable to Company		<u>\$ 5,797,025</u>	<u>\$ 483,085</u>
Plus: Access revenue Recovery-Docket No. 08-1023		249,998	20,833
Total Adjusted KUSF Support Payable to Company		<u><u>\$ 6,047,023</u></u>	<u><u>\$ 503,919</u></u>

Assessment Rate 11.69%

**Lifeline** \$ 7.77

Per HB 2201, KUSF Support Capped at: KUSF Support, as of 2/28/2013	Support
	\$ 13,279,541
	90%
	\$ 11,951,587
Or, Lesser of, or Cap	\$ 11,400,000

Calculation of Gross  
KUSF Support  
CenturyLink

			As of September 30, 2023						
			ZONE 1			ZONE 2			
			Total Supported Lines	Per Line Support (Monthly)	KUSF Support (Annual)	Total Supported Lines	Per Line Support (Monthly)	KUSF Support (Annual)	
Wire Center	Wire Center CLLI	Study Area							
Alta Vista	ALTVKSXA	Eastern		\$ 18.19				\$ 100.01	
Altoona	ALNAKSXA	Eastern		\$ 21.80				\$ 91.96	
Belle Plaine	BLLPKSXA	Eastern		\$ -				\$ 31.13	
Benedict	BNDCKSXA	Eastern		\$ -				\$ 117.03	
Blue Mound	BLMNKSXA	Eastern		\$ 40.47				\$ 114.80	
Bucyrus	BCYRKSXA	Eastern		\$ -				\$ 39.07	
Buffalo	BFLOKSXA	Eastern		\$ -				\$ 70.97	
Centropolis	CNTRKSXA	Eastern		\$ -				\$ 69.73	
Circleville	CRVLKSXA	Eastern		\$ 34.46				\$ 90.67	
Conway	CNWKYSXA	Eastern		\$ -				\$ 98.49	
Coyville	CYVLKSXA	Eastern		\$ -				\$ 88.71	
Delia	DELIKSA	Eastern		\$ -				\$ 84.53	
Denison	DESNKSXA	Eastern		\$ 29.99				\$ 84.00	
Durham	DRHMKSXA	Eastern		\$ -				\$ 103.19	
Easton	ESTNKSXA	Eastern		\$ 7.74				\$ 43.71	
Edgerton	EGTNKSXA	Eastern		\$ -				\$ 21.98	
Effingham	EFHMKSXA	Eastern		\$ 4.01				\$ 59.56	
Emmett	EMMTKSXA	Eastern		\$ 39.17				\$ 93.49	
Fall River	FLRVKSXA	Eastern		\$ -				\$ 68.10	
Fontana	FNTAKSXA	Eastern		\$ -				\$ 47.58	
Gardner	GRNRKSXA	Eastern		\$ -				\$ 3.08	
Greeley	GRELKSXA	Eastern		\$ 8.04				\$ 66.26	
Gridley	GRDLKSXA	Eastern		\$ 14.80				\$ 109.86	
Harveyville	HVVLSXA	Eastern		\$ 24.75				\$ 82.47	
Hesston	HETNKSXA	Eastern		\$ -				\$ 17.30	
Hoyt	HOYTKSXA	Eastern		\$ 5.81				\$ 45.96	
Inman	INMNKSXA	Eastern		\$ -				\$ 42.76	
Lafontaine	LFNTKSXA	Eastern		\$ -				\$ 125.45	
Lancaster	LNCSKSXA	Eastern		\$ 4.09				\$ 51.05	
Lane	LANEKSXA	Eastern		\$ -				\$ 32.96	
Lebo	LEBOKSXA	Eastern		\$ 2.99				\$ 77.37	
Lehigh	LHGHKSXA	Eastern		\$ 41.68				\$ 117.10	
LeRoy	LERYSXA	Eastern		\$ 17.48				\$ 111.73	
Linwood	LNWDKSXA	Eastern		\$ 8.12				\$ 29.30	
Mapleton	MPTNKSXA	Eastern		\$ -				\$ 93.54	
Mayetta	MYTTKSXA	Eastern		\$ 16.87				\$ 51.20	
Mc Louth	MCLTKSXA	Eastern		\$ 3.77				\$ 50.21	
Meriden	MRDNKSXA	Eastern		\$ 1.17				\$ 28.18	
Michigan Valley	MCVYSXA	Eastern		\$ -				\$ 86.39	
Mound City	MDCYSXA	Eastern		\$ 1.71				\$ 53.47	
Neosho Falls	NSFLKSXA	Eastern		\$ -				\$ 93.55	
Nortonville	NRVLKSXA	Eastern		\$ 5.83				\$ 57.07	

Calculation of Gross  
KUSF Support  
CenturyLink

			As of September 30, 2023					
			ZONE 1			ZONE 2		
Wire Center	Wire Center CLLI	Study Area	Total Supported Lines	Per Line Support (Monthly)	KUSF Support (Annual)	Total Supported Lines	Per Line Support (Monthly)	KUSF Support (Annual)
Osage City	OSCYKSXA	Eastern		\$ -			\$ 37.89	
Overbrook	OVBKKSXA	Eastern		\$ 1.30			\$ 54.24	
Oxford	OXFRKSXA	Eastern		\$ -			\$ 49.26	
Ozawkie	OZWKKSXA	Eastern		\$ 7.56			\$ 38.45	
Parker	PRKRKSXA	Eastern		\$ 12.16			\$ 67.36	
Perry	PRRYKSXA	Eastern		\$ 0.15			\$ 36.68	
Piqua	PIQUKSXA	Eastern		\$ -			\$ 117.23	
Princeton	PRTNKSXA	Eastern		\$ 8.28			\$ 67.05	
Quincy	QNCYKSXA	Eastern		\$ -			\$ 243.23	
Richmond	RCMDKSXA	Eastern		\$ 9.84			\$ 69.69	
Rossville	ROVLKSXA	Eastern		\$ -			\$ 45.52	
Silver Lake	SLLKKSXA	Eastern		\$ -			\$ 27.20	
Spring Hill	SPHLKSXA	Eastern		\$ 0.41			\$ 21.46	
Saint Marys	STMYKSXA	Eastern		\$ -			\$ 15.95	
Thayer	THYRKSXA	Eastern		\$ 11.90			\$ 75.96	
Toronto	TOROKSXA	Eastern		\$ 14.09			\$ 80.33	
Walton	WLTNKSXA	Eastern		\$ 12.47			\$ 70.57	
Wellsville	WLVLSXA	Eastern		\$ -			\$ 41.21	
Winchester	WNCHKXSXA	Eastern		\$ 1.11			\$ 60.84	
Windom	WNDMKXSXA	Eastern		\$ -			\$ 60.58	
Abbyville	ABVLKSXA	S. Central		\$ -			\$ 59.22	
Alden	ALDNKSXA	S. Central		\$ 27.44			\$ 45.06	
Arlington	ARTNKSXA	S. Central		\$ 10.55			\$ 71.51	
Belpre	BLPRKSXA	S. Central		\$ -			\$ 72.04	
Clafin	CLFLKSXA	S. Central		\$ 6.34			\$ 75.04	
Cunningham	CNHMKXSXA	S. Central		\$ 15.68			\$ 109.55	
Hoisington	HSTNKSXB	S. Central		\$ -			\$ 49.76	
Hudson	HDSNKSXA	S. Central		\$ -			\$ 57.73	
Langdon	LNGDKSXA	S. Central		\$ -			\$ 67.61	
Macksville	MCVLKSXA	S. Central		\$ -			\$ 43.76	
Murdock	MRDCKSXA	S. Central		\$ -			\$ 92.68	
Partridge	PRRGKSXA	S. Central		\$ 13.29			\$ 64.25	
Preston	PSTNKSXA	S. Central		\$ -			\$ 87.12	
Pretty Prairie	PRPRKSXA	S. Central		\$ 9.13			\$ 70.83	
Saint John	STJHKSXA	S. Central		\$ 0.42			\$ 73.11	
Sterling	STNGKSXA	S. Central		\$ -			\$ 33.26	
Sylvia	SYLVKSXA	S. Central		\$ -			\$ 48.80	
Total					\$ 240,461			\$ 4,328,338
Riverton	RVTNKSXA	South East		\$ 5.38			\$ 36.70	
Scammon	SCMNKSXA	South East		\$ 2.06			\$ 28.18	
					\$ 5,646			\$ 71,250

Calculation of Gross  
KUSF Support  
CenturyLink

Wire Center    Wire Center CLLI    Study Area			As of September 30, 2023					
			ZONE 1			ZONE 2		
			Total Supported Lines	Per Line Support (Monthly)	KUSF Support (Annual)	Total Supported Lines	Per Line Support (Monthly)	KUSF Support (Annual)
Alma	ALMAKSXA	United		\$ -			\$ 63.41	
Altamont	ALMTKSXA	United		\$ 0.82			\$ 57.60	
Baldwin	BLDWKSXA	United		\$ -			\$ 20.81	
Buhler	BHLRKSXA	United		\$ -			\$ 26.31	
Burlingame	BRLNKSXA	United		\$ -			\$ 27.66	
Burlington	BURLKSXA	United		\$ -			\$ 32.11	
Burrton	BRRTKSXA	United		\$ 9.41			\$ 82.62	
Ellinwood	ELLNKSXA	United		\$ -			\$ 37.54	
Eskridge	ESRGKSXA	United		\$ -			\$ 95.25	
Fredonia	FRDNKSXA	United		\$ -			\$ 4.78	
Garnett	GRNTKSXA	United		\$ -			\$ 21.33	
Haven	HVENKSXA	United		\$ -			\$ 9.16	
Highland	HGLDKSXA	United		\$ -			\$ 21.49	
Hillsboro	HLBOKSXA	United		\$ -			\$ 13.26	
Kincaid	KNCDKSXA	United		\$ -			\$ 54.52	
Lyndon	LYNDKSXA	United		\$ -			\$ 28.81	
Melvern	MLVRKSXA	United		\$ -			\$ 60.74	
Moran	MORNKSXA	United		\$ 7.46			\$ 72.61	
Morrill	MORLKSXA	United		\$ -			\$ 36.76	
Mound Valley	MNVYKSXA	United		\$ 15.01			\$ 78.78	
Oskaloosa	OSKLSXA	United		\$ -			\$ 26.07	
Oswego	OSWGKSXA	United		\$ -			\$ 24.81	
Pomona	POMNKSXA	United		\$ -			\$ 28.28	
Powhattan	PWHTKSXA	United		\$ -			\$ 51.81	
Quenemo	QUNMKSXA	United		\$ -			\$ 111.32	
Troy	TROYKSXA	United		\$ -			\$ 45.65	
Valley Falls	VLFLKSXA	United		\$ -			\$ 26.42	
Wathena	WTHNKSXA	United		\$ 2.68			\$ 45.16	
Waverly	WVRLKSXA	United		\$ 1.12			\$ 84.23	
Westphalia	WPHLKSXA	United		\$ -			\$ 75.84	
White Cloud	WHCLKSXA	United		\$ 14.45			\$ 69.22	
Total					\$ 22,312			\$ 1,129,017
Subtotal					\$ 268,419.12			\$ 5,528,606
Total Company						23,942		\$ 5,797,025

KUSF Year 25 (Eff. 3/1/2021)			
<b>Year 24 - 25 Access True-Up</b>			
12-Month Volumes 9/30/2020		\$	447,601
Monthly Support		\$	37,300
KUSF Per 9/30/2021 Volumes		\$	424,967
Monthly Support		\$	35,414
Month:	Subsidy Paid	Subsidy Actual	Difference
Oct-20	\$ 34,093	\$ 35,414	\$ 1,321
Nov-20	34,093	35,414	1,321
Dec-20	34,093	35,414	1,321
Jan-21	34,093	35,414	1,321
Feb-21	34,093	35,414	1,321
Mar-21	47,134	35,414	(11,720)
Apr-21	47,134	35,414	(11,720)
May-21	47,134	35,414	(11,720)
Jun-21	47,134	35,414	(11,720)
Jul-21	47,134	35,414	(11,720)
Aug-21	47,134	35,414	(11,720)
Sep-21	47,134	35,414	(11,720)
<b>Annual Total</b>	<b>\$ 500,406</b>	<b>\$ 424,967</b>	<b>\$ (75,439)</b>
Mar 21 Estimate	\$	447,601	
Year 24 True-Up		118,011	
Adjusted Payable	\$	565,612	
Monthly	\$	47,134.34	

KUSF Year 26 (Eff. 3/1/2022)			
<b>Year 25 - 26 Access True-Up</b>			
12-Month Volumes 9/30/2021		\$	424,967
Monthly Support		\$	35,414
KUSF Per 9/30/2022 Volumes		\$	338,500
Monthly Support		\$	28,208
Month:	Subsidy Paid	Subsidy Actual	Difference
Oct-21	\$ 47,134	\$ 28,208	\$ (18,926)
Nov-21	47,134	28,208	(18,926)
Dec-21	47,134	28,208	(18,926)
Jan-22	47,134	28,208	(18,926)
Feb-22	47,134	28,208	(18,926)
Mar-22	29,127	28,208	(919)
Apr-22	29,127	28,208	(919)
May-22	29,127	28,208	(919)
Jun-22	29,127	28,208	(919)
Jul-22	29,127	28,208	(919)
Aug-22	29,127	28,208	(919)
Sep-22	29,127	28,208	(919)
<b>Annual Total</b>	<b>\$ 439,563</b>	<b>\$ 338,500</b>	<b>\$ (101,063)</b>
Mar 22 Estimate	\$	424,967	
Year 25 True-Up		(75,439)	
Adjusted Payable	\$	349,528	
Monthly	\$	29,127.34	

KUSF Year 27 (Eff. 3/1/2023)			
<b>Year 26 - 27 Access True-Up</b>			
12-Month Volumes 9/30/2022		\$	338,500
Monthly Support		\$	28,208
KUSF Per 9/30/2023 Volumes		\$	267,070
Monthly Support		\$	22,256
Month:	Subsidy Paid	Subsidy Actual	Difference
Oct-22	\$ 29,127	\$ 22,256	\$ (6,872)
Nov-22	29,127	22,256	(6,872)
Dec-22	29,127	22,256	(6,872)
Jan-23	29,127	22,256	(6,872)
Feb-23	29,127	22,256	(6,872)
Mar-23	19,786	22,256	2,469
Apr-23	19,786	22,256	2,469
May-23	19,786	22,256	2,469
Jun-23	19,786	22,256	2,469
Jul-23	19,786	22,256	2,469
Aug-23	19,786	22,256	2,469
Sep-23	19,786	22,256	2,469
<b>Annual Total</b>	<b>\$ 284,141</b>	<b>\$ 267,070</b>	<b>\$ (17,072)</b>
Mar 23 Estimate	\$	338,500	
Year 26 True-Up		(101,063)	
Adjusted Payable	\$	237,436	
Monthly	\$	19,786.37	

KUSF Year 28 (Eff. 3/1/2024)			
<b>Year 27 - 28 Access True-Up</b>			
12-Month Volumes 9/30/2023		\$	267,070
Monthly Support		\$	22,256
KUSF Per 9/30/2024 Volumes		\$	-
Monthly Support		\$	-
Month:	Subsidy Paid	Subsidy Actual	Difference
Oct-23	\$ 19,786		
Nov-23	19,786		
Dec-23	19,786		
Jan-24	19,786		
Feb-24	19,786		
Mar-24	20,833		
Apr-24	20,833		
May-24	20,833		
Jun-24	20,833		
Jul-24	20,833		
Aug-24	20,833		
Sep-24	20,833		
<b>Annual Total</b>	<b>\$ 244,764</b>	<b>\$ -</b>	<b>\$ -</b>
Mar 24 Estimate	\$	267,070	
Year 27 True-Up		(17,072)	
Adjusted Payable	\$	249,998	
Monthly	\$	20,833	

KUSF FY 28  
Telecommunications Relay Service and  
Access Program Funding

Activity Month Data Month	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Total	Monthly Average	FY 27 Annualized
	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23			
<b>Dual Party Relay Service DPRS):</b>											
T-Mobile Dual Party Relay Services [a]	\$ 8,995	\$ 11,787	\$ 12,700	\$ 12,617	\$ 13,689	\$ 10,035	\$ 11,195	\$ 12,899	\$ 93,917	\$ 11,740	\$ 140,876
DPRS Administration [b]	4,378			\$ 3,503			\$ 4,315		\$ 12,196	\$ 2,033	\$ 24,392
<b>Total Relay</b>	<b>\$ 13,373</b>	<b>\$ 11,787</b>	<b>\$ 12,700</b>	<b>\$ 16,120</b>	<b>\$ 13,689</b>	<b>\$ 10,035</b>	<b>\$ 15,510</b>	<b>\$ 12,899</b>	<b>\$ 106,114</b>	<b>\$ 13,264</b>	<b>\$ 165,268</b>

	<b>Per minute rate</b>
2023	\$ 3.34
2024	3.71
Annual Increase	11.08%

DPRS - T- Mobile FY 27 Annualized	\$ 140,876
Usage Increase	15,606
<b>FY 28 Projected</b>	<b>\$ 156,482</b>

**Budgeted FY 28 DPRS Costs**

T-Mobile DPRS	\$ 156,482
Administration Costs [ Feb. 15, 2019 Contract]	23,354
<b>Total DPRS FY 28</b>	<b>\$ 179,836</b>

Activity Month Data Month	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Total	Monthly Average	FY 27 Annualized
	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23			
<b>Telecommunications Access Program:</b>											
Assistive Technologies of Kansas - Admin. [a] (2023 -2024)	\$ 107,147			\$ 22,116			\$ 35,673		\$ 164,936	20,617	
TAP Equipment	7,774	1,897	2,886	6,989	3,944	1,862	1,868	3,772	30,991	3,874	\$ 46,486
<b>Total</b>	<b>\$ 114,921</b>	<b>\$ 1,897</b>	<b>\$ 2,886</b>	<b>\$ 29,105</b>	<b>\$ 3,944</b>	<b>\$ 1,862</b>	<b>\$ 37,541</b>	<b>\$ 3,772</b>	<b>\$ 195,927</b>	<b>\$ 24,491</b>	<b>\$ 46,486</b>

**Budgeted FY 28 TAP Costs**

Administration (FY 3/24 - 2/25)	\$ 223,498
TAP Equipment	46,486
<b>Total TAP FY 28</b>	<b>\$ 269,984</b>

Notes:  
[a] Contract is available at: [https://supplier.sok.ks.gov/psp/sokfsprdsup/SUPPLIER/ERP/c/KS\\_SUPPLIER\\_MENU.KS\\_PROCR\\_CNTRCT.GBL](https://supplier.sok.ks.gov/psp/sokfsprdsup/SUPPLIER/ERP/c/KS_SUPPLIER_MENU.KS_PROCR_CNTRCT.GBL).  
Agency Name is Corporation Commission, Supplier Name is UNIV of Kansas



Line	Description		
1	8-Month Average KLSP Credits (from line 8)	\$	11,871
2	Projected Line Growth (Decline)	1.0%	
3	Estimated Line Growth		119
4	Projected FY 28 KLSP Funding (line 1 + 3)	\$	11,990
5	FY 28 KLSP Funding [line 4 x 12]	\$	<u>143,877</u>

**Analysis of FY 27 Disbursements**

			Change in No. Lines	Percent Line Change	Funding Change
6	KLSP Credits - March - Oct. 2023 Total (Attach D, p. 2)	\$	94,965		
7	KLSP Credits - 8 Months' Average	\$	11,871		
8	Equivalent No. of Lines supported (\$7.77/line)/Month		1,528		
9	Annualized KLSP Credits	\$	<u>142,447</u>		
Comparison of FY 27 Annualized 8 Month's Average to FY 26					
			(266)	-14.82%	\$ (24,787)
10	KLSP Credits - May - Oct. 2023 Total (Attach D, p. 2)	\$	70,482		
11	KLSP Credits - 6 Months' Average	\$	11,747		
12	Equivalent No. of Lines supported (\$7.77/line)		1,512		
13	Annualized KLSP Credits	\$	<u>140,963</u>		
Comparison of FY 27 Annualized 6 Month's Average to FY 26					
			(282)	-15.71%	\$ (26,271)
14	KLSP Credits - Aug. - Oct. 2023 Total (Attach D, p. 2)	\$	34,235		
15	KLSP Credits - 3 Months' Average	\$	11,412		
16	Equivalent No. of Lines supported (\$7.77/line)		1,469		
17	Annualized KLSP Credits	\$	<u>136,938</u>		
Comparison of FY 27 Annualized 3 Month's Average to FY 26					
			(325)	-18.12%	\$ (30,296)

**Analysis of FY 24 - 26 Growth**

				Change in Supported Lines	Line Change Percentage	Funding Change	2 Year Average Line Change	Average 2-Year Percentage Change
18	KLSP credits as of Feb. 2023 (FY 26) [a]	[a]	\$ 167,234					
19	Average KLSP credits per month		13,936					
20	Equivalent No. of Lines supported (\$7.77/line)		<u>1,794</u>					
				Estimated FY 26 - FY 27				
				(266)	-14.82%	\$ (24,787)	(450)	-20.46%
21	KLSP credits as of Feb. 2022 (FY 25) [a]	[b]	\$ 226,317	(Line 7 - line 19)				
22	Average KLSP credits per month		18,860					
23	Equivalent No. of Lines supported (\$7.77/line)		<u>2,427</u>	FY 25 - FY 26 (Line 19 - line 22)				
				(634)	-26.11%	\$ (59,083)	(715)	-25.41%
24	KLSP credits as of Feb. 2021 (FY 24) [a]	[c]	\$ 300,645					
25	Average KLSP credits per month		25,054	FY 24 - FY 25				
26	Equivalent No. of Lines supported (\$7.77/line)		<u>3,224</u>					
				(797)	-24.72%	\$ (74,328)		

**Notes:**

- [a] KUSF Financial Statements for the Year Ended Feb. 28, 2023, Note 3, Docket No. 22-GIMT-142-GIT, Sept. 8, 2022.
- [b] KUSF Financial Statements for the Year Ended Feb. 28, 2022, Note 3, Docket No. 21-GIMT-095-GIT, Sept. 8, 2022.
- [c] KUSF Financial Statements for the Year Ended Feb. 28, 2021, Note 3, Docket No. 20-GIMT-086-GIT, Aug. 9, 2021.

KUSF FY 28  
Kansas Lifeline Service  
Program (KLSP) Funding

Company Name	Activity Month	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Total
	Data Month	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	
Blue Valley Tele-Communications Inc		\$ 178.71	\$ 186.48	\$ 202.02	\$ 202.02	\$ 209.79	\$ 209.79	\$ 225.33	\$ 38.85	\$ 1,453
Blue Valley Technologies Inc.		47	31	39	39	47	39	47	47	\$ 334
Columbus Communication Services LLC		39	39	39	39	39	39	39	31	\$ 303
Tri-County Telephone-Council Grove Study Area		117	109	109	109	109	109	109	109	\$ 878
Craw-Kan Telephone Co-op Inc		1,546	1,538	1,500	1,515	1,515	1,469	1,406	1,399	\$ 11,888
Cunningham Telephone Company Inc		210	202	186	186	186	194	194	202	\$ 1,562
Elkhart Telephone Company		39	39	39	39	39	39	39	39	\$ 311
Golden Belt Telephone Association Inc		474	490	490	490	490	458	427	451	\$ 3,768
Gorham Telephone Company		117	117	117	124	132	132	124	117	\$ 979
H & B Communications Inc		16	16	8	8	8	8	8	8	\$ 78
Haviland Telephone Company		420	404	404	396	389	396	389	389	\$ 3,186
Home Telephone Co Inc		47	47	47	47	47	47	47	47	\$ 373
JBN Telephone Company Inc		140	140	140	140	140	140	132	132	\$ 1,103
KanOkla Telephone Association		287	280	272	272	264	256	249	256	\$ 2,137
LaHarpe Telephone Co., Inc.		280	287	295	287	287	287	225	249	\$ 2,199
Madison Telephone LLC		39	39	39	39	39	31	31	31	\$ 287
Mokan Dial Inc		163	148	124	163	117	117	101	124	\$ 1,057
Moundridge Telephone Company		101	93	93	93	93	93	78	78	\$ 723
Mutual Telephone Company		47	47	47	47	47	39	39	23	\$ 334
Peoples Telecommunications, LLC		186	186	186	186	186	179	171	163	\$ 1,445
Pioneer Telephone Association Inc		194	202	194	186	194	194	186	186	\$ 1,538
Rainbow Telecommunications Association Inc		93	93	93	93	93	93	93	93	\$ 746
Rural Telephone Service Co Inc dba Nex-Tech		272	272	272	272	272	256	241	249	\$ 2,106
S & A Telephone Company Inc		202	202	202	202	202	194	194	186	\$ 1,585
S & T Telephone Coop Assn		171	163	163	163	163	163	171	171	\$ 1,329
S&T COMMUNICATIONS, LLC		272	272	272	264	256	241	249	264	\$ 2,090
South Central Telephone Assn Inc		23	23	23	23	8	16	16	16	\$ 148
Southern Kansas Telephone Company Inc		155	163	155	155	140	132	132	132	\$ 1,166
Consolidated Communications of Kansas Company		47	47	47	47	39	39	31	31	\$ 326
Totah Communications Inc		85	85	85	85	85	85	85	85	\$ 684
Tri-County Telephone Assn. Inc		140	124	132	132	140	140	140	132	\$ 1,080
Twin Valley Telephone Inc		225	218	218	202	202	202	202	202	\$ 1,671
United Telephone Association Inc		132	132	132	132	132	140	140	140	\$ 1,080
Brightspeed of Southern Kansas, Inc. fka United Telep		1,010	1,026	1,033	1,026	1,010	971	948	925	\$ 7,949
Wamego Telecommunications Co Inc		93	85	85	85	85	85	85	85	\$ 692
Wheat State Telephone Inc dba Wheat State Tech.		194	194	179	194	194	186	179	186	\$ 1,507
Wilson Telephone Company Inc		78	78	78	78	70	70	70	70	\$ 591
Zenda Telephone Company Inc		8	8	8	8	8	8	8	8	\$ 62
Your Tel America dba Terra Com Wireless		2,595	2,556	2,572	2,510	2,479	2,308	2,308	2,269	\$ 19,596
Rainbow Communications, LLC		179	186	171	171	171	163	155	155	\$ 1,352
Cunningham Communications Inc		311	295	295	287	287	280	264	264	\$ 2,284
Nex-Tech Wireless LLC		824	862	878	886	940	932	948	956	\$ 7,226
IdeaTek Telecom, LLC		23	23	23	23	23	23	23	23	\$ 186
United Wireless Communications Inc		210	210	210	210	218	218	218	210	\$ 1,702
Twin Valley Communications, Inc.		8	-	-	-	-	-	-	-	\$ 8
NE Colorado Cellular, Inc.dba Viaero Wireless		39	39	39	39	39	47	47	47	\$ 334
Midcontinent Communications		210	202	202	194	186	179	179	179	\$ 1,531
<b>Total</b>		<b>\$ 12,284</b>	<b>\$ 12,199</b>	<b>\$ 12,137</b>	<b>\$ 12,090</b>	<b>\$ 12,020</b>	<b>\$ 11,647</b>	<b>\$ 11,391</b>	<b>\$ 11,197</b>	<b>\$ 94,965</b>

<b>Line</b>	<b>Description</b>	<b>Reference</b>		
1	Annual Administrative Costs - FY 27	[1] Administration Contract	\$	226,141
2	Additional Administrative Costs	Court Case Costs		-
3	Legal Costs	Court Case Costs		<u>4,554</u>
4	Total Administrative Costs		\$	230,695
5	Carrier Audit Expense	Administration Contract		<u>288,502</u>
6	Total Estimated Administrative Costs - FY 28		\$	288,502
<u>3rd Party Audit</u>				
7	Financial Audit	[1] CliftonLarsonAllen, LLP	\$	21,398
8	Agreed-Upon-Procedure Review			<u>13,905</u>
9	Total KUSF Audit Costs		\$	35,303
10	<b>Total Annual KUSF Administration and Audit Costs (Line 6 + 9 + 12)</b>		<b>\$</b>	<b><u><u>554,500</u></u></b>

Notes:

- [1] All contracts with the Corporation Commission may be downloaded at:  
[https://supplier.sok.ks.gov/psp/sokfsprdsup/SUPPLIER/ERP/c/KS\\_SUPPLIER\\_MENU.KS\\_PROCR\\_CNTRCT.GBL](https://supplier.sok.ks.gov/psp/sokfsprdsup/SUPPLIER/ERP/c/KS_SUPPLIER_MENU.KS_PROCR_CNTRCT.GBL).

July 17, 2023

Ms. Wendy Harper, State USF Services Manager  
Vantage Point Solutions  
2211 North Minnesota Street  
Mitchell, SD 57301  
[wendy.harper@vantagepnt.com](mailto:wendy.harper@vantagepnt.com)

RE: KUSF Audit Invoices for work performed January 1 – June 30, 2023

Dear Wendy,

This letter authorizes Vantage Point Solutions (VPS) to withdraw \$134,412.50 from the Kansas Universal Service Fund (KUSF) for its January 1 through June 30, 2023, carrier audit services, consistent with Section 2.2.D.15 of the KUSF Administration contract between Kansas Corporation Commission and VPS (Contract).

Section 3 of the Contract allows a \$274,600.43 maximum reimbursement to VPS for carrier audit work performed between March 1, 2022, and February 28, 2023. VPS invoiced \$267,655.28 for work performed between March 1 and December 31, 2022, resulting in \$6,945.15 remaining for January and February 2023. The total expense for January and February 2023 was \$66,398.67, which VPS reduced by \$59,453.95, for a total amount due of \$6,944.72. Staff adjusted this by \$0.43 credit to ensure VPS receives the \$6,945.15 for its January and February 2023 services.

The maximum reimbursement to VPS for carrier audit work performed between March 1, 2023, and February 2024 is \$281,465.44, of which VPS invoiced \$127,467.36 for March 1 through June 30, 2023. Thus, \$153,998.08 remains for work to be performed from July 1, 2023, through February 29, 2024.

Staff's review indicates the expenses VPS invoiced are reasonable and proper and authorizes VPS to withdraw \$134,412.50 from the KUSF.

Please contact Ms. Sandy Reams at (785) 271-3130 or myself at (785) 271-3152 if you have any questions concerning this letter.

Sincerely,



Bryan Seamans  
Chief of Telecommunications & SPP Affairs

cc: Sandy Reams, Assistant Chief of Telecommunications  
Steve Garrett, Senior Telecommunication Analyst  
Jeff McClanahan, Director of Utilities

Nicole Stephens, Vantage Point

<b>Activity Month Data Month</b>	<b>Apr-23 Mar-23</b>	<b>May-23 Apr-23</b>	<b>Jun-23 May-23</b>	<b>Jul-23 Jun-23</b>
Beginning Balance	\$ 4,385,042	\$ 4,429,428	\$ 4,544,589	\$ 4,703,159
Surplus/(Deficit) - page 2	44,385	115,162	158,570	38,911
Ending Balance	<u>4,429,428</u>	<u>4,544,589</u>	<u>4,703,159</u>	<u>4,742,070</u>
TAG Mobile Receivable	942,299	942,299	942,299	942,299
Ending Balance with Receivable	<u>\$ 5,371,726</u>	<u>\$ 5,486,888</u>	<u>\$ 5,645,458</u>	<u>\$ 5,684,369</u>
<b>Activity Month Data Month</b>	<b>Aug-23 Jul-23</b>	<b>Sep-23 Aug-23</b>	<b>Oct-23 Sep-23</b>	<b>Nov-23 Oct-23</b>
Beginning Balance	\$ 4,742,070	\$ 4,768,738	\$ 4,894,652	\$ 4,831,558
Surplus/(Deficit) - page 2	26,668	125,915	(63,095)	(87,308)
Ending Balance	<u>\$ 4,768,738</u>	<u>\$ 4,894,653</u>	<u>\$ 4,831,558</u>	<u>\$ 4,744,249</u>
TAG Mobile Receivable	942,299	942,299	942,299	942,299
Ending Balance with Receivable	<u>\$ 5,711,037</u>	<u>\$ 5,836,952</u>	<u>\$ 5,773,857</u>	<u>\$ 5,686,548</u>
<b>***Projected**</b>				
<b>Activity Month Data Month</b>	<b>Dec-23 Nov-23</b>	<b>Jan-24 Dec-23</b>	<b>Feb-24 Jan-24</b>	<b>Mar-24 Feb-24</b>
Beginning Balance	\$ 4,744,249	\$ 4,555,188	\$ 4,321,643	\$ 4,117,818
Projected Surplus/(Deficit) - page 2	(189,061)	(233,546)	(203,825)	(346,323)
Ending Balance	<u>\$ 4,555,188</u>	<u>\$ 4,321,643</u>	<u>\$ 4,117,818</u>	<u>\$ 3,771,494</u>
TAG Mobile Receivable	942,299	942,299	942,299	942,299
Ending Balance with Receivable	<u>\$ 5,497,487</u>	<u>\$ 5,263,942</u>	<u>\$ 5,060,117</u>	<u>\$ 4,713,793</u>
<i>To Exhibit STG-1, ln. 8</i>				

Activity Month Data Month	As Reported										Average	***Projected***					Annual Total
	Apr-23 Mar-23	May-23 Apr-23	Jun-23 May-23	Jul-23 Jun-23	Aug-23 Jul-23	Sep-23 Aug-23	Oct-23 Sep-23	Nov-23 Oct-23	Mar - Oct. 23 Total	Dec-23 Nov-23		Jan-24 Dec-23	Feb-24 Jan-24	Mar-24 Feb-24			
<b>Revenues/ Receipts:</b>																	
LECs/Electing Carriers												\$ 6,001,350	\$ 6,001,350	\$ 6,001,350	\$ 6,001,350	\$ 17,087,758	
Wireless												10,311,945	10,309,094	10,309,094	10,309,094	126,400,580	
Interconnected VoIP												1,929,772	1,858,219	1,858,219	1,858,219	24,253,236	
IXC/Others												7,754,530	7,739,139	7,739,139	7,739,139	97,192,516	
<b>Total</b>	\$ 29,181,637	\$ 28,324,974	\$ 28,941,839	\$ 29,353,112	\$ 27,381,112	\$ 28,378,020	\$ 27,698,026	\$ 26,582,041	\$ 225,840,762	\$ 28,230,095	\$ 25,997,597	\$ 25,907,801	\$ 25,907,801	\$ 25,907,801	\$ 264,934,090		
<b>Assessment Rate</b>												11.37%	11.37%	11.37%	11.37%		
Fund Assessments	\$ 3,317,952	\$ 3,220,550	\$ 3,290,906	\$ 3,328,258	\$ 3,113,199	\$ 3,227,031	\$ 3,135,715	\$ 3,022,848	\$ 25,656,459	\$ 3,207,057	\$ 2,955,927	\$ 2,945,717	\$ 2,945,717	\$ 2,945,717	\$ 37,449,536		
Prior Year Adjustments	(51,401)	5,417	(54,451)	180	26,757	5,463	(55,658)	-	(123,693)	(15,462)	(15,462)	(15,462)	(15,462)	(15,462)	(185,539)		
Interest, Penalties, Misc. Rev.	29,035	25,673	42,047	31,366	26,225	26,828	31,156	27,582	239,911	29,989	29,989	29,989	29,989	29,989	359,867		
Revenue Retention/ (Write-Offs)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
<b>KUSF Receipts</b>	\$ 3,295,586	\$ 3,251,640	\$ 3,278,502	\$ 3,359,804	\$ 3,166,180	\$ 3,259,322	\$ 3,111,212	\$ 3,050,430	\$ 25,772,677	\$ 3,221,585	\$ 2,970,454	\$ 2,960,244	\$ 2,960,244	\$ 2,960,244	\$ 37,623,864		
<b>Disbursements:</b>																	
High Cost Support	\$ 3,091,983	\$ 3,091,983	\$ 3,091,983	\$ 3,091,983	\$ 3,091,249	3,091,249	3,091,249	3,091,249	24,732,928	\$ 3,091,616	3,091,249	3,091,249	3,091,249	3,091,249	\$ 37,097,924		
KUSF Support Changes - RLECs										\$ -	-	-	-	-	-		
Dual Party Relay Services	13,373	11,787	12,700	16,120	13,689	10,035	15,510	12,899	106,114	\$ 13,264	13,264	13,264	13,264	13,264	159,170		
TAP	114,921	1,897	2,886	29,105	3,944	1,862	37,541	3,772	195,927	\$ 24,491	24,491	24,491	24,491	24,491	293,890		
KLSP (Lifeline)	12,284	12,199	12,137	12,090	12,020	11,647	11,391	11,197	94,965	\$ 11,871	11,871	11,871	11,871	11,871	142,447		
Administrator Carrier Audit Fees	-	-	-	134,413	-	-	-	-	134,413	\$ 16,802	-	-	-	147,053	281,465		
3rd Party Audit Fees	-	-	-	-	-	-	-	-	-	\$ -	-	34,275	-	-	34,275		
Administration (Net of Penalties)	18,385	18,385	-	36,770	18,385	18,385	18,385	18,385	147,080	\$ 18,385	18,385	18,385	18,385	18,385	220,620		
Other Administration Fees [1]	-	-	-	185	-	-	-	-	185	\$ 23	23	23	23	23	277		
Legal Fees [1]	-	-	-	-	-	-	-	-	-	\$ -	-	-	4,554	-	4,554		
Bank Fees	253	228	227	227	226	229	231	237	1,859	\$ 232	232	232	232	232	2,788		
Certified Mail, Misc.	-	-	-	-	-	-	-	-	-	\$ -	-	-	-	-	-		
<b>Monthly Disbursements</b>	\$ 3,251,200	\$ 3,136,478	\$ 3,119,932	\$ 3,320,893	\$ 3,139,513	\$ 3,133,407	\$ 3,174,307	\$ 3,137,739	\$ 25,413,470	\$ 3,176,684	\$ 3,159,515	\$ 3,193,790	\$ 3,164,069	\$ 3,306,368	\$ 38,237,412		
<b>Operating Surplus/(Deficit)</b>	\$ 44,385	\$ 115,162	\$ 158,570	\$ 38,911	\$ 26,668	\$ 125,915	\$ (63,095)	\$ (87,308)	\$ 359,207	\$ 44,901	\$ (189,061)	\$ (233,546)	\$ (203,825)	\$ (346,323)	\$ (613,548)		

Notes:  
[1] Includes additional time related to the TAG Mobile bankruptcy case

**Kansas Universal Service Fund**  
Statement of Fund Performance - April 2023  
Prepared for the Kansas Corporation Commission

	<b>Activity for Apr-23</b>	<b>Year to Date Results for FY 2023 - 2024</b>
<b>ASSESSMENT BASIS</b>		
Intrastate Revenue	\$ 29,181,637.43	\$ 29,181,637.43
<hr style="border: 1px solid gray;"/>		
<b>FUND REVENUES</b>		
Fund Assessments	\$ 3,317,952.20	\$ 3,317,952.20
Out of Period Adjustments	(51,401.12)	(51,401.12)
Late Payment Charges	6,074.86	6,074.86
Late Worksheet Penalties	3,600.00	3,600.00
Outstanding Balance Penalty	919.23	919.23
Change Election Fees	-	-
Account Write Offs	-	-
Interest Income - Investment Account	18,440.44	18,440.44
<b>Total Revenue</b>	<b>\$ 3,295,585.61</b>	<b>\$ 3,295,585.61</b>
 <b>FUND DISBURSEMENTS</b>		
Relay Services	\$ 13,373.34	\$ 13,373.34
TAP	114,921.30	114,921.30
Lifeline	12,284.37	12,284.37
High Cost Support	3,091,983.00	3,091,983.00
Audit Fees	-	-
External Audit Fees	-	-
Program Administration	18,385.00	18,385.00
Other Administration	-	-
Legal Fees	-	-
Bank Fees	253.43	253.43
<b>Total Disbursements</b>	<b>\$ 3,251,200.44</b>	<b>\$ 3,251,200.44</b>
 <b>MISCELLANEOUS INC (EXP)</b>		
Administrator Penalty	-	-
<b>Total Miscellaneous</b>	<b>-</b>	<b>-</b>
 <b>Operating Surplus / (Deficit)</b>	 <b>\$ 44,385.17</b>	 <b>\$ 44,385.17</b>

<b>Fund Balances for April 2023</b>	
Beginning Fund Balance	\$ 4,385,042.34
Operating Surplus (Deficit)	44,385.17
Ending Fund Balance	<b>4,429,427.51</b>
TAG Mobile Accrual of Receivable	-
Per Docket No. 16-TAGC-323-SHO	942,298.98
Ending Fund Balance w/Receivable	<b>\$ 5,371,726.49</b>

May 15, 2023

Prepared by Vantage Point Solutions, Inc.  
Reviewed by Wendy Harper

**Kansas Universal Service Fund**  
Statement of Fund Performance - November 2023  
Prepared for the Kansas Corporation Commission

	<b>Activity for Nov-23</b>	<b>Year to Date Results for FY 2023 - 2024</b>
<b>ASSESSMENT BASIS</b>		
Intrastate Revenue	\$ 26,582,041.28	\$ 225,840,761.82
<b>FUND REVENUES</b>		
Fund Assessments	3,022,848.28	25,656,458.51
Out of Period Adjustments	-	(123,692.68)
Late Payment Charges	737.57	22,715.13
Late Worksheet Penalties	3,199.78	36,400.69
Outstanding Balance Penalty	92.09	2,473.18
Change Election Fees	-	-
Account Write Offs	0.01	0.01
Interest Income - Investment Account	23,552.72	178,322.04
<b>Total Revenue</b>	<b>\$ 3,050,430.45</b>	<b>\$ 25,772,676.88</b>
<b>FUND DISBURSEMENTS</b>		
Relay Services	12,899.13	106,113.64
TAP	3,771.72	195,927.04
Lifeline	11,196.57	94,964.94
High Cost Support	3,091,249.00	24,732,928.00
Audit Fees	-	134,412.50
External Audit Fees	-	-
Program Administration	18,385.00	147,080.00
Other Administration	-	184.80
Legal Fees	-	-
Bank Fees	237.13	1,858.82
<b>Total Disbursements</b>	<b>\$ 3,137,738.55</b>	<b>\$ 25,413,469.74</b>
<b>MISCELLANEOUS INC (EXP)</b>		
Administrator Penalty	-	-
<b>Total Miscellaneous</b>	<b>-</b>	<b>-</b>
<b>Operating Surplus / (Deficit)</b>	<b>\$ (87,308.10)</b>	<b>\$ 359,207.14</b>

**Fund Balances for November 2023**

Beginning Fund Balance	4,831,557.58
Operating Surplus (Deficit)	(87,308.10)
Ending Fund Balance	<b>4,744,249.48</b>
TAG Mobile Accrual of Receivable Per Docket No. 16-TAGC-323-SHO	942,298.98
Ending Fund Balance w/Receivable	<b>\$ 5,686,548.46</b>

December 11, 2023

Prepared by Vantage Point Solutions, Inc.  
Reviewed by Wendy Harper



Local Exchange/Electing Carrier  
Revenues  
As Reported and Projected

Company	Activity Month Data Month	As Reported									As Projected				Total	Method	
		Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24				
		Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Average	Nov-23	Dec-23	Jan-24	Feb-24			
KS001020	Blue Valley Tele-Communications Inc	*															*
KS001031	Consolidated Communications of Missouri Company	*															*
KS001050	Columbus Communication Services LLC	*															*
KS001060	Tri-County Telephone-Council Grove Study Area	*															*
KS001070	Craw-Kan Telephone Co-op Inc	*															*
KS001080	Cunningham Telephone Company Inc	*															*
KS001090	Elkhart Telephone Company	*															*
KS001100	Golden Belt Telephone Association Inc	*															*
KS001110	Gorham Telephone Company	*															*
KS001120	H & B Communications Inc	*															*
KS001140	Haviland Telephone Company	*															*
KS001150	Home Telephone Co Inc	*															*
KS001160	JBN Telephone Company Inc	*															*
KS001170	KanOkla Telephone Association	*															*
KS001190	LaHarpe Telephone Co., Inc.	*															*
KS001200	Madison Telephone LLC	*															*
KS001230	Mokan Dial Inc	*															*
KS001240	Moundridge Telephone Company	*															*
KS001260	Mutual Telephone Company	*															*
KS001270	Peoples Telecommunications, LLC	*															*
KS001280	Pioneer Telephone Association Inc	*															*
KS001290	Rainbow Telecommunications Association Inc	*															*
KS001300	Rural Telephone Service Co Inc dba Nex-Tech	*															*
KS001310	S & A Telephone Company Inc	*															*
KS001320	S & T Telephone Coop Assn	*															*
KS001330	South Central Telephone Assn Inc	*															*
KS001350	Southern Kansas Telephone Company Inc	*															*
KS001370	Consolidated Communications of Kansas Company	*															*
KS001380	Totah Communications Inc	*															*
KS001390	Tri-County Telephone Assn. Inc	*															*
KS001400	Twin Valley Telephone Inc	*															*
KS001410	United Telephone Association Inc	*															*
KS001440	Wamego Telecommunications Co Inc	*															*
KS001450	Wheat State Telephone Inc DBA Wheat State Technologies	*															*
KS001480	Wilson Telephone Company Inc	*															*
KS001490	Zenda Telephone Company Inc	*															*
			1,465,860	1,461,041	1,457,903	1,445,078	1,434,842	1,424,524	1,412,749	1,403,444	1,438,180	1,395,579	1,395,579	1,395,579	1,395,579	17,087,758	
KS001411	Brightspeed of Southern Kansas, Inc. fka United Telephone of Kansas	*															*
KS001361	Southwestern Bell Telephone Company	*															*
<b>GRAND TOTAL</b>			7,341,110	7,612,644	7,483,181	7,575,323	7,129,130	7,153,399	6,974,838	6,009,216	7,159,855	6,001,350	6,001,350	6,001,350	6,001,350	81,284,242	

Company	Activity Month Data Month	As Reported								Average	As Projected				TOTAL	Method
		Apr-23 Mar-23	May-23 Apr-23	Jun-23 May-23	Jul-23 Jun-23	Aug-23 Jul-23	Sep-23 Aug-23	Oct-23 Sep-23	Nov-23 Oct-23		Dec-23 Nov-23	Jan-24 Dec-23	Feb-24 Jan-24	Mar-24 Feb-24		
Sprint Spectrum LLC	*														*	
Topeka Cellular Telephone Company, Inc	*														*	
Kansas #15 Limited Partnership	*														*	
Tempo Telecom, LLC	*														*	
Your Tel America dba Terra Com Wireless	*														*	
Celleo Partnership	*														*	
Alltel Corporation fka AllTel Communications d/b/a Verizon W	*														*	
New Cingular Wireless PCS, LLC	*														*	
Spok, Inc	*														*	
Onstar LLC	*														*	
Assurance Wireless USA L.P.	*														*	
MOBILPAGE INC	*														*	
Global Connection Inc of America	*														*	
Ztar Mobile, Inc.	*														*	
USCOC of Nebraska/Kansas LLC	*														*	
Nex-Tech Wireless LLC	*														*	
T-Mobile Central LLC	*														*	
Cellular Network Partnership	*														*	
United Wireless Communications Inc	*														*	
American Messaging Services, LLC	*														*	
i-Wireless LLC	*														*	
Globalstar USA LLC	*														*	
Consumer Cellular Inc	*														*	
NE Colorado Cellular, Inc.dba Viaero Wireless	*														*	
Boomerang Wireless, LLC	*														*	
Ready Wireless, LLC	*														*	
TracFone Wireless, Inc.	*														*	
Easy Telephone Services Company	*														*	
Q Link Wireless, LLC	*														*	
PureTalk Holdings, Inc.	*														*	
UVNV, Inc.	*														*	
Crickit Wireless LLC	*														*	
MetroPCS Michigan LLC	*														*	
SelecTel, Inc.	*														*	
Patriot Mobile, LLC	*														*	
US Mobile LLC	*														*	
Excellus Communications, LLC	*														*	
SageNet LLC	*														*	
Tello, LLC	*														*	
Comcast OTRI, LLC	*														*	
Lycamobile USA, Inc.	*														*	
Wing Tel Inc.	*														*	
Garmin Services Inc	*														*	
Visible Service LLC	*														*	
Liberty Mobile Wireless LLC	*														*	
Hello Mobile Telecom, LLC	*														*	
The Light Phone Inc.	*														*	
Spectrum Mobile LLC	*														*	
Locus Telecommunications, LLC	*														*	
STX Group LLC dba Twigby	*														*	
Mint Mobile, LLC	*														*	
Best Buy Health, Inc. dba GreatCall dba Lively	*														*	
Dish Wireless LLC	*														*	
Gabb Wireless, Inc.	*														*	
CSC Wireless, LLC	*														*	
Zefcom, LLC dba Affinity Cellular dba Club Cellular	*														*	
J Rhodes Enterprises, LLC dba Titanium Wireless	*														*	
Troomi Wireless, Inc.	*														*	
Excess Telecom, Inc.	*														*	
Cox Wireless, LLC	*														*	
Marconi Wireless Holdings, LLC	*														*	
Tube Incorporated DBA Reach Mobile	*														*	
Red Pocket, Inc.	*														*	
Norcell, LLC	*														*	
Syntegra North America, LLC	*														*	
Bark Technologies, Inc.	*														*	
Unity Wireless Inc	*														*	
Comlink Total Solutions Corp.	*														*	
Daywalker Mobile, Inc.	*														*	
Via Wireless, LLC	*														*	
Rocestar Wireless LLC	*														*	
IDT Domestic Telecom, Inc.	*														*	
Google North America, Inc. dba Google Fi	*														*	
Plintron Technologies USA LLC	*														*	
Earthlink, LLC	*														*	
		10,862,685	10,112,827	10,620,481	10,909,814	10,540,892	10,824,571	10,446,402	10,843,683	10,645,169	10,311,945	10,309,094	10,309,094	10,309,094	126,400,580	

Company	Activity Month	As Reported								Average	As Projected				TOTAL	Method
		Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23		Dec-23	Jan-24	Feb-24	Mar-24		
D:	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23		Nov-23	Dec-23	Jan-24	Feb-24			
Mitel Cloud Services Inc.	*															*
Netwolves Network Services, LLC	*															*
Sprint Communications Company LP	*															*
Comtech 21 LLC	*															*
ANPI Business, LLC	*															*
Accessline Communications Corporation	*															*
Cable One Inc	*															*
IP Networked Services Inc	*															*
MCC Telephony of the Midwest LLC	*															*
Vonage America LLC	*															*
nexVortex, Inc	*															*
Momentum Telecom Inc	*															*
8 X 8 Inc	*															*
iTalk Global Communications, Inc.	*															*
Phone.com, Inc.	*															*
Ring Central Inc	*															*
Skype Communications US Corporation	*															*
Teliax Inc	*															*
Via Talk LLC	*															*
Voice Ring Inc	*															*
Vonage Business Inc	*															*
BCI Telephone of Kansas, LLC	*															*
CCI Network Services, LLC	*															*
Kosmaz Technologies LLC	*															*
Interface Security Systems LLC	*															*
OOMA, Inc.	*															*
VoIP Innovations LLC	*															*
XCAST LABS, INC.	*															*
Atwood Cable Systems, Inc.	*															*
Grasshopper Group, LLC	*															*
Skybeam, LLC	*															*
LBiSat LLC	*															*
Unitel Voice, LLC	*															*
Dynalink Communications, Inc.	*															*
AMG Technology Investment Group, LLC	*															*
Meriplex Telecom, LLC	*															*
Nextiva Inc.	*															*
Intrado IP Communications, Inc FKA WestIP	*															*
Onvoy, LLC	*															*
Star2Star Communications, LLC	*															*
Spectrum Advanced Services LLC	*															*
Fuze Inc	*															*
Network Innovations, LLC	*															*
GoTo Communications Inc	*															*
CallTower, Inc.	*															*
Voyzze Communications Inc	*															*
CITY TELE COIN COMPANY, INC.	*															*
Fonality Inc.	*															*
EvolveIP, LLC	*															*
Zito West Holding LLC	*															*
ViaSat, Inc.	*															*
Cytracom, LLC	*															*
SIP.US LLC	*															*
TampaBay DSL Inc. d/b/a PBX-Change	*															*
Greenfly Networks, Inc.	*															*
Hughes Network Systems, LLC	*															*
NetFortris Acquisition Co., Inc.	*															*
ISG Technology LLC	*															*

Company	Activity Month	As Reported								Average	As Projected				TOTAL	Method
		Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23		Dec-23	Jan-24	Feb-24	Mar-24		
D:	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24			
S-NET Communications, Inc.	*														*	
Magna5, LLC	*														*	
Zultys, Inc.	*														*	
AltaWorx, LLC	*														*	
COMM-CORE, LLC	*														*	
TDS Metrocom, LLC	*														*	
Select Communications, LLC	*														*	
Dialpad, Inc.	*														*	
Bandwidth, Inc.	*														*	
Chicago Business VoIP, LLC	*														*	
IPitomy Communications, LLC	*														*	
Telzio, Inc.	*														*	
TelAgility Corp.	*														*	
Kansas Communication Services Inc.	*														*	
Cloudecall, Inc.	*														*	
iCommerce Services, Inc.	*														*	
Distributed Computing, Inc.	*														*	
Google Fiber North America, Inc.	*														*	
No More PBX LLC	*														*	
SimpleVoIP, LLC	*														*	
Affiliated Technology Solutions, Inc.	*														*	
2 Talk, LLC	*														*	
Voyant Communications, LLC	*														*	
Sangoma U.S., Inc.	*														*	
DSCI, LLC	*														*	
MagicJack SMB, Inc.	*														*	
upNetworx, Inc.	*														*	
VirtuPhone LLC	*														*	
Engage Holdings, LLC d/b/a iQventures	*														*	
Framework Communications, LLC	*														*	
Broadsmart Global, Inc.	*														*	
EM3 Networks, LLC	*														*	
JMZ Corporation	*														*	
WTC Technologies, Inc.	*														*	
ITC Global Networks, LLC	*														*	
Vision, Voice and Data Systems, LLC	*														*	
AcuityVOIP, LLC	*														*	
PanTerra Networks, Inc.	*														*	
Estech Systems, Inc.	*														*	
ICIM Corporation	*														*	
Mercury Wireless Kansas, LLC	*														*	
FluentStream Technologies, LLC	*														*	
Tri-County Communications	*														*	
Nuso, LLC	*														*	
Netelligent Corporation	*														*	
NEC Cloud Communications America, Inc.	*														*	
Pulsar360 Corp.	*														*	
Global VoIP LLC	*														*	
Google Voice Inc.	*														*	
Wienso LLC dba Commonworld of Kansas City	*														*	
Network Computing Solutions LLC	*														*	
Konica Minolta Business Solutions USA, Inc.	*														*	
Forerunner Technologies, Inc.	*														*	
Kansas Information Technologies, LLC	*														*	
Telecom Evolutions, LLC	*														*	
EAGLE BROADBAND, LLC	*														*	
Aureon Communications, LLC	*														*	
Coeo Solutions, LLC	*														*	

Company	Activity Month	As Reported								Average	As Projected				TOTAL	Method	
		Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23		Dec-23	Jan-24	Feb-24	Mar-24			
D:	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24		
Junction Networks Inc.	*																*
Zoom Voice Communications Inc.	*																*
Versatel, LLC	*																*
White Label Communications, LLC	*																*
BT Americas Inc.	*																*
TailWind Voice and Data, Inc.	*																*
Allegiant Networks LLC	*																*
4Voice LLC	*																*
Lightspeed CLEC Inc	*																*
Medtel Communications LLC	*																*
ServiceTitan, Inc.	*																*
Epic Touch Co.	*																*
TrueVoip Corp.	*																*
Broadband Voice, LLC	*																*
Marco Technologies, LLC	*																*
Cloudli Communications Inc. f/k/a BBTel Inc.	*																*
Snapcom LLC	*																*
VoPLy, LLC	*																*
Stellar Private Cable Systems, Inc.	*																*
Unified Global Solutions, LLC	*																*
Telmate, LLC	*																*
AMP Networks, LLC	*																*
LimeBox Networks, LLC	*																*
My Wifi Guy, LLC dba Zenith Technology Solutions	*																*
Ring Street, LLC	*																*
BroadSoft Adaption, Inc.	*																*
Loop Communications	*																*
Teligent IP fka Ipitimi Inc	*																*
Mango Voice LLC	*																*
Onepath Systems, LLC	*																*
Clear Rate Communications, Inc.	*																*
Genesys Cloud Services, Inc.	*																*
Syndeo LLC	*																*
BUTLER RURAL ELECTRIC COOP ASSN INC	*																*
ThinQ Technologies, Inc.	*																*
Regional Media Corporation, Inc.	*																*
PayG, LLC	*																*
Unified Telecom Inc. DBA CCSI Communications	*																*
PGB Fiber, LLC d/b/a Pioneer Communications	*																*
Thing5 LLC	*																*
G12 Communications LLC	*																*
SIP2020, LLC	*																*
Atlanta DataCom, Inc.	*																*
Fulton Communications, Inc. d/b/a Vertical Communicati	*																*
DPAccess, LLC	*																*
United Office Inc.	*																*
Maxsip Telecom Corporation	*																*
Wired Telecom, LLC	*																*
USIPCommunications, LLC	*																*
Noble Systems Communications LLC	*																*
CallCurrent, Inc.	*																*
MarketSpark, Inc.	*																*
Net2Phone 2.0 America, Inc.	*																*
Aline Phone Systems, Inc.	*																*
Delta Communications, LLC dba Clearwave	*																*
Altigen Communications, Inc.	*																*
Hughes Telephone, Inc.	*																*
Speakerbus Incorporated	*																*

Company	Activity Month	As Reported								Average	As Projected				TOTAL	Method
		Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23		Dec-23	Jan-24	Feb-24	Mar-24		
D:	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24			
Office Management Systems, Inc.	*														*	
CommandLink, LLC	*														*	
MitoTec LLC	*														*	
DentalTek, LLC	*														*	
CPT Network Solutions	*														*	
Verge Network Solutions, LLC	*														*	
TelWare Corporation	*														*	
Skye Telecom LLC	*														*	
UComTel Inc.	*														*	
SCS COMMUNICATIONS, LLC	*														*	
Grateful LLC	*														*	
Minnesota Telephone Inc.	*														*	
Clearly IP Inc.	*														*	
KeyConnect, LLC	*														*	
Wiretap Telecom, LLC	*														*	
Clear Live, LLC	*														*	
Viirtue, Inc.	*														*	
Verve Cloud, Inc.	*														*	
Back 2 Roots LLC	*														*	
Communications Technologies, Inc.	*														*	
TCB Technologies LLC	*														*	
Convergence Solutions, Inc.	*														*	
Blueface US, LLC fka NSv Connect LLC	*														*	
Telco Bill Center, Inc.	*														*	
Jivetel, LLC	*														*	
Votacall, Inc.	*														*	
Quality Voice & Data, Inc.	*														*	
Smart Communications Holding, Inc.	*														*	
Pathwayz Communications, Inc.	*														*	
Sun Communications Inc.	*														*	
Mosaic Network LLC	*														*	
Teledynamics Communications Service Corp.	*														*	
Mix Networks, Inc.	*														*	
Losh Communications, Inc.	*														*	
Masergy Cloud Communications, Inc.	*														*	
<b>Total</b>		<b>2,295,640</b>	<b>1,929,616</b>	<b>2,048,514</b>	<b>2,133,517</b>	<b>2,220,771</b>	<b>1,969,596</b>	<b>2,145,459</b>	<b>2,005,695</b>	<b>2,093,601</b>	<b>1,929,772</b>	<b>1,858,219</b>	<b>1,858,219</b>	<b>1,858,219</b>	<b>24,253,236</b>	

Company	Data Month	Activity Month	As Reported								Average	As Projected				TOTAL	Method
			Apr-23 Mar-23	May-23 Apr-23	Jun-23 May-23	Jul-23 Jun-23	Aug-23 Jul-23	Sep-23 Aug-23	Oct-23 Sep-23	Nov-23 Oct-23		Dec-23 Nov-23	Jan-24 Dec-23	Feb-24 Jan-24	Mar-24 Feb-24		
Blue Valley Technologies Inc.		*															*
Blue Valley Tele-Communications Inc		*															*
Columbus Communication Services, LLC		*															*
Fiber Communications of Columbus, LLC		*															*
TC Wireless, Inc.		*															*
Tri-County Telephone-Council Grove Study Area		*															*
Haviland Telephone Company, Inc		*															*
LaHarpe Telephone Co Inc		*															*
MT Networks, LLC		*															*
Mokan Communications Inc		*															*
Mutual Telephone Co		*															*
S & A Communications		*															*
S&T COMMUNICATIONS, LLC		*															*
South Central Wireless Inc		*															*
Southern Kansas Telephone Co., Inc - MetroLink		*															*
Tri-County Telephone Assn Inc		*															*
Wheat State Telephone DBA Wheat State Technologies		*															*
Wilson Communication Co Inc		*															*
Global Crossing Telecommunications Inc.		*															*
Securus Technologies, LLC		*															*
Amerivision Communications Inc		*															*
DeltaCom, LLC		*															*
Easton Telecom Services LLC		*															*
High Plains Telecommunications, Inc.		*															*
IDT America Corp		*															*
KanOkla Communications, LLC		*															*
Lingo Telecom, LLC f/k/a Matrix Telecom, LLC		*															*
MCI Communication Services LLC		*															*
MCIMetro Access Transmission Services LLC		*															*
Nos Communications, Inc		*															*
PNG Telecommunications Inc		*															*
CenturyLink Communications, LLC FKA QWEST Communications		*															*
Transworld Network Corp		*															*
United Communications Association Inc		*															*
US South Communications Inc		*															*
Working Assets Funding Service Inc dba Credo Long Distance		*															*
International Telecom, LLC		*															*
McLeod USA Telecommunications Services LLC		*															*
inContact, Inc		*															*
Nex-Tech LLC		*															*
Reliant Communications, Inc		*															*
Global Crossing Local Services, Inc.		*															*
QuantumShift Communications Inc d/b/a Vcom Solutions		*															*
Teleport Communications America, LLC		*															*
CBTS Technology Solutions, LLC		*															*
Electric Lightwave, LLC		*															*
Witel Communications LLC		*															*
Windstream NuVox Kansas, LLC		*															*
Craw-Kan Telephone Cooperative Inc.		*															*
Level 3 Communications, LLC		*															*
Teleove Operations, LLC		*															*
Fusion Connect, LLC		*															*
Giant Communications Inc		*															*
XO Communication Services, LLC		*															*
Network Communications Intl Corp dba NCIC Inmate Communicati		*															*
Verizon Long Distance LLC		*															*
Windstream New Edge, LLC		*															*
Enhanced Communications Group LLC		*															*
AT&T Corp.		*															*
PaeTec Communications, LLC		*															*
Access One Inc		*															*
USA Digital Communications, Inc.		*															*
WTC Communications Inc		*															*
Peoples Telecommunications LLC dba Peoples Long Distance		*															*
NetworkIP, LLC		*															*
Cox Kansas Telecom LLC		*															*
ACN Communication Services LLC		*															*
Long Distance Consolidated Billing Co.		*															*
Totel Customer Services Inc		*															*

Company	Data Month	Activity Month	As Reported								Average	As Projected				TOTAL	Method	
			Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23		Dec-23	Jan-24	Feb-24	Mar-24			
			Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23		Nov-23	Dec-23	Jan-24	Feb-24			Mar-24
SBC Long Distance LLC	*	*																*
Metropolitan Telecommunications of Kansas Inc (MetTel)	*	*																*
Custom Teleconnect Inc	*	*																*
Sage Telecom Communications, LLC	*	*																*
Intrado Communications, LLC	*	*																*
BCN Telecom Inc	*	*																*
Wholesale Carrier Services Inc	*	*																*
Level 3 Telecom of Kansas City LLC	*	*																*
Global Tel*Link Corporation	*	*																*
Legent Comm LLC d/b/a Long Distance America d/b/a Long Distar	*	*																*
Unite Private Networks, LLC	*	*																*
National Access Long Distance Inc	*	*																*
BW Telecom Long Distance, Inc.	*	*																*
Consolidated Communications Enterprise Services, Inc.	*	*																*
Empire District Industries, Inc-	*	*																*
Broadwing Communications LLC	*	*																*
Telrite Corporation	*	*																*
Broadband Dynamics LLC	*	*																*
Convergia Inc	*	*																*
Granite Telecommunications, LLC	*	*																*
H & B Cable Services Inc	*	*																*
Advantage Telecommunications Corp	*	*																*
TouchTone Communications, Inc.	*	*																*
France Telecom Corporate Solutions LLC	*	*																*
BCM One, Inc.	*	*																*
Inmate Calling Solutions, LLC d/b/a ICSolutions	*	*																*
Telecom Mgmt Inc dba Pioneer Telephone	*	*																*
TelAtlantic Communications, Inc.	*	*																*
Airespring Inc	*	*																*
Gorham Telephone Company (LD)	*	*																*
SKT Inc	*	*																*
Rainbow Communications, LLC	*	*																*
Voicecom Telecommunications, LLC	*	*																*
GBT Communications Inc	*	*																*
800 Response Information Services LLC	*	*																*
Cunningham Communications Inc	*	*																*
H & B Communications Inc (2)	*	*																*
IdeaTek Telecom, LLC	*	*																*
Nationwide Long Distance, INC	*	*																*
Windstream Communications, LLC	*	*																*
Integrated Services Inc	*	*																*
Comcast Phone of Kansas LLC	*	*																*
First Communications LLC	*	*																*
Multiline Long Distance Inc	*	*																*
Avid Communications LLC	*	*																*
Cause Based Commerce, Inc	*	*																*
LR Communications, Inc.	*	*																*
New Horizons Communications Corp	*	*																*
Twin Valley Communications, Inc.	*	*																*
Conterra Ultra Broadband LLC	*	*																*
Public Communication Services Inc	*	*																*
Home Communications Inc	*	*																*
Broadview Networks, Inc.	*	*																*
Neutral Tandem-Kansas LLC	*	*																*
Cebridge Telecom KS, LLC	*	*																*
Stratus Networks Inc	*	*																*
Entelegent Solutions, Inc.	*	*																*
Kansas Fiber Network, LLC	*	*																*
ENA Healthcare Services, LLC	*	*																*
Zayo Group, LLC	*	*																*
Peerless Network of Kansas, LLC	*	*																*
Crexendo Business Solutions, Inc.	*	*																*
WiMacTel, Inc.	*	*																*
Spectrotel of the Midwest LLC	*	*																*
GC Pivotal, LLC	*	*																*
Time Warner Cable Business LLC	*	*																*
Socket Telecom LLC	*	*																*
Missouri Network Alliance, LLC	*	*																*
Seissortail Communications, LLC	*	*																*



Company	Data Month	Activity Month	As Reported								Average	As Projected				TOTAL	Method
			Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23		Dec-23	Jan-24	Feb-24	Mar-24		
			Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23		Nov-23	Dec-23	Jan-24	Feb-24		
Combined Public Communications, Inc.		*															*
WANRack, LLC		*															*
Midcontinent Communications		*															*
Triton Networks, LLC		*															*
Fusion Cloud Services, LLC		*															*
Brightspeed Broadband, LLC f/k/a CenturyTel Broadband Services,		*															*
Weave Communications, Inc.		*															*
Cable One VoIP LLC		*															*
Everfast Fiber Networks LLC		*															*
Velocity, A Managed Service Company Inc.		*															*
GoDaddy.com, LLC		*															*
			8,867,754	8,679,401	8,607,023	8,573,132	7,390,018	8,151,669	7,997,991	7,953,582	8,277,571	7,754,530	7,739,139	7,739,139	7,739,139	97,192,516	

KUSF Annual  
Revenue Growth/Decline Analysis  
(Reported Revenues)

	Projected Yr. 27	Year 26	Annual Change		2 Year
	2023/2024	2022/2023	Revenue	Percent	Average
RELECs	\$ 17,087,758	\$ 18,474,103	\$ (1,386,345)	-7.50%	-7.07%
CenturyLink	*				*
SWBT	*				*
Wireless	126,400,580	130,082,690	(3,682,109)	-2.83%	-3.93%
VoIP	24,253,236	23,438,031	815,205	3.48%	5.63%
IXCs/Others	97,192,516	109,755,685	(12,563,169)	-11.45%	-10.65%
Total	\$ 329,130,574	\$ 354,501,840	\$ (25,371,265)	-6.60%	-7.20%

	Year 26	Year 25	Annual Change		2 Year
	2022/2023	2021/2022	Revenue	Percent	Average
RELECs	\$ 18,474,103	\$ 19,787,746	\$ (1,313,643)	-6.64%	-5.22%
CenturyLink	*				*
SWBT	*				*
Wireless	130,082,690	136,981,674	(6,898,984)	-5.04%	-11.70%
VoIP	23,438,031	21,746,603	1,691,428	7.78%	7.54%
IXCs/Others	109,755,685	121,762,566	(12,006,881)	-9.86%	-7.93%
Total	\$ 354,501,840	\$ 384,466,382	\$ (29,964,542)	-7.79%	-8.90%

	Year 25	Year 24	Annual Change		
	2021/2022	2020/2021	Revenue	Percent	
RELECs	\$ 19,787,746	\$ 20,571,042	\$ (783,296)	-3.81%	
CenturyLink	*				*
SWBT	*				*
Wireless	136,981,674	167,786,953	(30,805,279)	-18.36%	
VoIP	21,746,603	20,265,781	1,480,822	7.31%	
IXCs/Others	121,762,566	129,545,540	(7,782,974)	-6.01%	
Total	\$ 384,466,382	\$ 427,208,744	\$ (42,742,362)	-10.01%	

	Projected Yr	Recognized	Projected	N/A	Projected Yr.
	27 Revenues	Proj. Growth/ Decline %	Revenue Change	Plus: Rebalancing	28 Revenue
RELECs	\$ 17,087,758	-7.00%	\$ (1,196,143)	\$ -	\$ 15,891,615
CenturyLink	*				*
SWBT	*				*
Wireless	126,400,580	-4.00%	(5,056,023)	-	121,344,557
VoIP	24,253,236	5.50%	1,333,928	-	25,587,164
IXCs/Others	97,192,516	-10.50%	(10,205,214)	-	86,987,302
Totals	\$ 329,130,574	-7.01%	\$ (23,073,976)	\$ -	\$ 306,056,598

\*\*REDACTED\*\*

**Comparison: Projected Year 26 Revenues (March 2022 - Feb. 2023) To Reported Revenues**

Category	Projected FY 26 Revenue (1)	Reported Year 26 Assessable Revenues	Difference
	(A)	(B)	(C = B - A)
ILECs	\$ 90,817,562	\$ 91,225,434	\$ 407,872
Wireless	130,682,512	130,082,690	(599,823)
Interconnected VoIP	23,044,257	23,438,031	393,774
IXCs/Others	109,518,661	109,755,685	237,024
<b>Total</b>	<b>\$ 354,062,992</b>	<b>\$ 354,501,840</b>	<b>\$ 438,847</b>
Average Monthly Revenues	\$ 29,505,249	\$ 29,541,820	\$ 36,571

**Comparison: Original Projected Year 27 Revenue To Current Projected FY 27 Revenue**

Category	Projected FY 27 Revenues for Current Assessment Rate	Current FY 27 Projected Revenues	Difference
	(2) (A)	(B)	C = (B - A)
ILECs	\$ 81,691,246	\$ 81,284,242	\$ (407,004)
Wireless	118,921,086	126,400,580	7,479,494
VoIP	24,081,248	24,253,236	171,988
IXCs/Others	99,661,982	97,192,516	(2,469,466)
<b>Total (2)</b>	<b>\$ 324,355,563</b>	<b>\$ 329,130,574</b>	<b>\$ 4,775,011</b>
Average Monthly Revenues	\$ 27,029,630	\$ 27,427,548	\$ 397,918
Net KUSF Obligation	\$ 36,880,192	\$ 36,880,192	\$ -
Calculated Assessment Rate	11.37%	11.21%	-0.16%

**Comparison: Impact of Revenue Adjustment Factor/Projections on FY 27 Revenues and Assessment Rate**

Category	Current FY 27 Projected Revenues	Projected FY 28 Revenues	Difference
	(A)	(B)	(C = B - A)
LECs/Electing Carriers	\$ 81,284,242	\$ 15,891,615	\$ (65,392,627)
Wireless	126,400,580	121,344,557	(5,056,023)
Interconnected VoIP	24,253,236	25,587,164	1,333,928
IXCs/Others	97,192,516	86,987,302	(10,205,214)
<b>Total</b>	<b>\$ 329,130,574</b>	<b>\$ 249,810,638</b>	<b>\$ (79,319,936)</b>
Average Monthly Revenues	\$ 27,427,548	\$ 20,817,553	\$ (6,609,995)
Estimated KUSF Obligation	\$ 35,788,726	\$ 35,788,726	\$ -
Calculated Assessment Rate	10.87%	14.33%	3.45%


Notes:

(1) March 2021 - Feb. 2022, KUSF FY 27, projected revenue, Direct Testimony of Sandy K. Reams, Exhibit SKR-1, p. 2; Attachment L, Docket No. 21-GIMT-095-GIT.

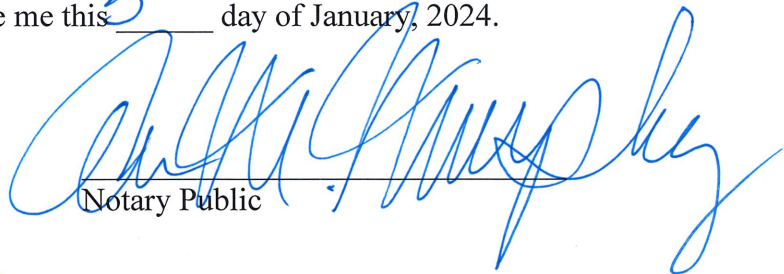
STATE OF KANSAS )  
 ) ss.  
COUNTY OF SHAWNEE )

**VERIFICATION**

Steve Garrett, being duly sworn upon his oath deposes and states that he is Deputy Chief of Telecommunications for the Utilities Telecommunications Division of the Kansas Corporation Commission of the State of Kansas, that he has read and is familiar with the foregoing *Testimony*, and attests that the statements contained therein are true and correct to the best of his knowledge, information and belief.

  
\_\_\_\_\_  
Steve Garrett  
Deputy Chief of Telecommunications  
State Corporation Commission of the  
State of Kansas

Subscribed and sworn to before me this 3 day of January, 2024.

  
\_\_\_\_\_  
Notary Public

My Appointment Expires: 4/28/25

 NOTARY PUBLIC - State of Kansas  
ANN M. MURPHY  
My Appt. Expires 4/28/25

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24-GIMT-229-GIT

I, the undersigned, certify that a true copy of the attached testimony has been served to the following by means of electronic service on January 5, 2024.

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## CERTIFICATE OF SERVICE

24-GIMT-229-GIT

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\* Denotes those receiving the Confidential version