

LOCAL SERVICE REVENUE REPORTABLE TO THE KUSF

****All Revenue derived from sources similar to those listed and described below should be reported to the KUSF. The codes listed are from the Uniform System of Accounts, used by the LECs; thus, even if your company uses different account codes or names, comparable revenue must be reported.****

Account	Description	Comments
5001	Local Service Monthly Charges Flat Rate & Measured Service Extended Area Service Radio Systems connected to PSTN Assessable Service Revenues included in a Bundle	Monthly recurring service fees. For bundled services (i.e. local, vertical, long-distance, Internet/Cable) the stand-alone price of local and vertical service is imputed to "local service" revenue. (8/13/99 Order, Docket No. 94-GIMT-478-GIT, and 9/2/2003 and 10/9/2003 Orders: 9/2/2003, Docket No. 03-GIMT-932-GIT and 10/20/2015, Docket No. 14-GIMT-105-GIT. (See also Note 1) When an assessable service(s) is included in a bundled service package, the revenue must be reported to the KUSF, using one of the following methods: (1) stand-alone price of the assessable service(s); (2) all revenue derived from the bundled service; or (3) an alternative methodology. If the price of the bundled service is reported, the net price of the bundle after recognizing the discount for the bundle and any end-user discounts, should be reported. (9/2/2003 and 9/2003 Orders, Docket No. 03-GIMT-932-GIT, and 10/20/2015, and 12/3/2015, Orders, Docket No. 14-GIMT-105-GIT).
5002	Optional Extended Area Service	Monthly recurring fees, per line additive.
5003	Cellular/Mobile Service	Cellular/Mobile Systems connected to PSTN
5040	Intrastate Local Private Line	Include dedicated circuits, private switching arrangements and/or predefined paths, whether physical or virtual (point-to-point). Include revenue for administrative and operational services.
5060	Other Basic Area Revenue Vertical Services Directory Assistance/Call Completion Service Service Connection/Disconnection Charges Non-Premise Customer Specific Charges Local Revenue not accounted for Elsewhere	Exclude Voice Mail Revenue Exclude Operator Assistance Long Distance Calls from the "miscellaneous" category and report as long distance/toll revenue.
5081	End-User Revenues, PIC Change Charges	Intrastate Portion Only. Excludes the Interstate Subscriber Line Charge (SLC) or End-User Common Line Charge (EUCL)
5200	<u>Other Miscellaneous Service Revenue [2]</u> Service Initiation/Activation/Disconnection Fees Other Billing Fees Late Payment Fees Dishonored Check Charges Unclaimed Refunds Other Revenues	Fees for bill copies, second bill, etc. Does Not Include Billing & Collection Revenue, which is considered part of "Access Service". Only Refunds not subject to escheat or Unclaimed Property provisions.
5230	<u>Directory Revenue</u> Additional Listings Classified Listings Directory Sales Published and Non-Published Numbers	Include amounts charged for additional and boldface listings, marginal displays, inserts, and other advertisements in the alphabetical section of the company's telephone directories. Include all revenue derived from the classified section of the directories. Include all revenue from the sale of new telephone directories whether they are the company's own directories or directories purchased from others. Include charges for unlisted and non-published telephone numbers.
5300	Uncollectible Revenues	Include only the company-specific uncollectibles actually written off and charged against receivables in the month for which revenue is reported. (See 8/13/1999 Order, Docket No. 94-GIMT-478-GIT).
	End- User Discounts. Examples of end-user discounts include: military discounts, corporation or state employee discount, discount provided to AARP members, etc.)	End-User Discounts may be recognized when reporting revenue to the KUSF if the discount: (1) applies only to an assessable service, whether offered on a stand-alone basis or in a bundle containing only assessable services; (2) the stand-alone price of an assessable service included in a bundle is reported for KUSF purposes; or (3) the price of the bundled service is reported to the KUSF. If a provider allocates revenues derived from a bundled service package that includes both assessable and non-assessable services using an alternative methodology, end-user discounts may not be recognized for KUSF purposes. (10/20/2015 and 12/3/2015, Orders, Docket 14-GIMT-105-GIT)
	Promotional Discounts	Promotional Discounts may not be recognized (10/20/2015 Order, Docket 14-GIMT-105-GIT).

****See Page 5 for a list of Pass -Through Charges, Fees, Assessments, Taxes, etc. EXCLUDED from the KUSF Assessment.****

Notes:

1 A company that provisions an access line to a payphone reports the monthly revenue to the KUSF. The company is allowed to recover its KUSF assessment from the line.

LONG DISTANCE SERVICE REVENUE REPORTABLE TO THE KUSF

****All Revenue derived from sources similar to those listed and described for all other services within this Attachment (Local, Long Distance, Cellular-Paging, VoIP) should be reported to the KUSF. The accounts listed are from the Uniform System of Accounts, used by the LECs; thus, even if your company uses different account codes or names, comparable revenue must be reported. Competitors, Resellers, etc. should report all revenue listed as "Local" and "Long-Distance".****

Long Distance Revenue from plans that allow both interstate and intrastate call usage may be allocated to the jurisdictions based on an annual study. (Notes 1-3 and 9/2/2003 and 10/9/2003 Orders, Docket No. 03-GIMT-932-GIT).

Account	Description	Comments
5100	Long Distance Message Revenue, including: Fixed Monthly Service Plan Charges Usage Revenue Assessable Service Revenues included in a Bundle Pre-paid services 1+number dialed, Credit Card, Third-Party, Collect Calling Cards	Intrastate long-distance service revenue, including charges/credits from contractual agreements for tariffed long distance service and private network service. Monthly recurring fees. May be subject to allocation. (Note 3) Usage revenue derived from Kansas intrastate only calling plans is assigned 100% to intrastate. Usage revenue derived from calling plans or bundles that allow both intrastate and interstate usage should be allocated between the jurisdictions, based on direct assignment of the revenue or allocation of the revenue based on an annual usage/traffic study. When an assessable service(s) is included in a bundled service package, the revenue must be reported to the KUSF, using one of the following methods: (1) stand-alone price of the assessable service(s); (2) all revenue derived from the bundled service; or (3) an alternative methodology. If the price of the bundled service is reported, the net price of the bundle after recognizing the discount for the bundle and any end-user discounts, should be reported. (9/2/2003 and 9/2003 Orders, Docket No. 03-GIMT-932-GIT, and 10/20/2015, and 12/3/2015, Orders, Docket No. 14-GIMT-105-GIT). Calling Card's sponsor reports revenue based on the point of sale within the State of Kansas. Should be directly assigned to Kansas to greatest extent possible, but can be subject to allocation. (8/13/1999 Order,
5083	Special Access/Toll Revenue Toll Private Line Intrastate PIC Charges Directory Assistance Revenues <u>Miscellaneous Revenue:</u> Service Initiation/Activation/ Disconnection Fees Other Billing Fees Late Payment Fees Dishonored Check Charges Unclaimed Refunds Operator Assistance Revenue Other Intrastate Retail Revenue Not Accounted for Elsewhere Uncollectible Revenues	Intrastate Only billed to end-user customers. Assessed at the Percentage Rate. LECs should report on separate Non-ILEC Worksheet, consistent with IXCs. Include dedicated circuits, private switching arrangements and/or predefined paths, whether physical or virtual (point-to-point). Include revenue for administrative and operational services. For all services originated in Kansas. Fees for bill copies, second bill, etc. Does Not Include Billing & Collection Revenue, which is considered part of "Access Service". Only Refunds not subject to escheat or Unclaimed Property provisions. Include only those uncollectibles actually written off and charged against Receivables in the month for which revenue is being reported. (See 8/13/1999 Order, Docket No. 94-GIMT-478-GIT)
	End- User Discounts. Examples of end-user discounts include: military discounts, corporation or state employee discount, discount provided to AARP members, etc.)	End-User Discounts may be recognized when reporting revenue to the KUSF if the discount: (1) applies only to an assessable service, whether offered on a stand-alone basis or in a bundle containing only assessable services; (2) the stand-alone price of an assessable service included in a bundle is reported for KUSF purposes; or (3) the price of the bundled service is reported to the KUSF. If a provider allocates revenues derived from a bundled service package that includes both assessable and non-assessable services using an alternative methodology, end-user discounts may not be recognized for KUSF purposes. (10/20/2015 and 12/3/2015, Orders, Docket 14-GIMT-105-GIT)
	Promotional Discounts	Promotional Discounts may not be recognized (10/20/2015 Order, Docket 14-GIMT-105-GIT).

****See Page 5 for a listing of Pass -Through Charges, Fees, Assessments, Taxes, etc. EXCLUDED from the KUSF Assessment.****

Notes:

- 1 Local calling area takes precedence over the state and interstate jurisdictions. For example, revenue derived from calls between Kansas City, Kansas and Kansas City, Missouri that are within a local calling area or MSA are classified as "local".
- 2 Long-distance, special access, and toll private line services are considered to be "intrastate" when both parties to the call are within the state of Kansas, regardless of the routing or servicing of the call. For example, a call originated in Wichita, Kansas, routed through Chicago, and terminated in Topeka, Kansas is a Kansas intra-state call.
- 3 Long distance plans that only allow intrastate calling are considered 100% Kansas intrastate revenues. Long distance plans that allow both interstate and intrastate calling are subject to jurisdictional allocation for the usage revenue, based on direct assignment or a company-specific traffic study. The study is to be updated annually. (See 9/2/2003 and 10/9/2003 Orders, Docket No. 03-GIMT-932-GIT)

**WIRELESS/CELLULAR/
PAGING SERVICE REVENUE REPORTABLE TO THE KUSF**

**All Revenue derived from sources similar to those listed and described on all other pages of this Attachment (Local, Long Distance, Cellular-Paging) should be reported.

Wireless/Cellular/CMRS Intrastate Safe Harbor - 62.9%
Analog SMR Provider Intrastate Safe Harbor - 99%
Other Paging Provider: 88%

****Include all wireless/cellular/CMRS, SMR, and Paging revenues derived from customers with a Primary Place of Use in Kansas. To allocate the revenues between the interstate and intrastate jurisdictions, and apply the Intrastate Safe Harbor percent to determine the allocated revenue to report for KUSF Purposes. If your company has been approved to use a different allocation percent, the percent of the total revenue allocated to Kansas should be based on the approved method. If your company has been approved to use a direct identification method, report all revenue identified as Kansas jurisdictional, as well as any remaining revenue subject to allocation.**

Description	Comments
Monthly Service Charges, including Pre-paid service	Monthly charges pursuant to contract or as part of pre-paid service. The methodology to allocate revenue between the jurisdictions for wireless revenues should be identical for both KUSF and FUSF purposes. Apply Safe Harbor percentage, unless Company seeks and KCC approves different method. Prepaid service revenues shall be reported when earned, as the service is used, including reporting revenue immediately when the service must be used within a short time period, such as within 30 days. (See 12/22/2011 Order, Docket No. 11-GIMT-842-KSF).
Assessable Service Revenues included in a Bundle	When an assessable service(s) is included in a bundled service package, the revenue must be reported to the KUSF, using one of the following methods: (1) stand-alone price of the assessable service(s); (2) all revenue derived from the bundled service; or (3) an alternative methodology. If the price of the bundled service is reported, the net price of the bundle after recognizing the discount for the bundle and any end-user discounts, should be reported. (9/2/2003 and 9/2003 Orders, Docket No. 03-GIMT-932-GIT, and 10/20/2015, and 12/3/2015, Orders, Docket No. 14-GIMT-105-GIT).
Usage Charges	Include AirTime and Roaming. Maybe subject to jurisdictional allocation.
Long Distance	Includes Land-line surcharges, fees for connecting to PSTN. May be subject to jurisdictional allocation.
Calling Cards	Pre-paid calling cards, Refillable cards, etc. Identify revenue based on Primary Place of Use of Phone. (See 12/22/2011, Order, Docket No. 11-GIMT-842-GIT)
Paging Services	Apply Safe Harbor of 99% intrastate for analog SMR, or 88% intrastate for paging services, unless Company seeks and KCC approves different method.
Other Miscellaneous Service Revenue [1]:	
Service Initiation/Activation/Disconnection/Early Termination Fees	
Late Payment Fees	
Dishonored Check Charges	
Other Billing Fees	Fees for copy of original bill, second printed bill, etc.
Unclaimed Refunds	Only Refunds not subject to escheat or Unclaimed Property provisions.
Other Revenues	
Uncollectible Revenues	Include only those uncollectibles actually written off and charged against Receivables in the month for which revenue is being reported. (See 8/13/1999 Order, Docket No. 94-GIMT-478-GIT)
End- User Discounts. Examples of end-user discounts include: military discounts, corporation or state employee discount, discount provided to AARP members, etc.)	End-User Discounts may be recognized when reporting revenue to the KUSF if the discount: (1) applies only to an assessable service, whether offered on a stand-alone basis or in a bundle containing only assessable services; (2) the stand-alone price of an assessable service included in a bundle is reported for KUSF purposes; or (3) the price of the bundled service is reported to the KUSF. If a provider allocates revenues derived from a bundled service package that includes both assessable and non-assessable services using an alternative methodology, end-user discounts may not be recognized for KUSF purposes. (10/20/2015 and 12/3/2015, Orders, Docket 14-GIMT-105-GIT)
Promotional Discounts	Promotional Discounts may not be recognized (10/20/2015 Order, Docket 14-GIMT-105-GIT).

See Page 5 for a listing of Pass -Through Charges, Fees, Assessments, Taxes, etc. EXCLUDED from the KUSF Assessment.

**All Revenue derived from sources similar to those listed and described on all other pages of this Attachment (Local, Long Distance, Cellular-Paging) should be reported.

Interconnected VoIP/All Distance Intrastate Safe Harbor - 35.1%

****Include all interconnected VoIP service revenues derived from customers with a Primary Service Address, Generally the E911 Address, in Kansas. Allocate the revenues between the interstate and intrastate jurisdictions using (1) the Intrastate Safe Harbor percent, (2) direct assignment, (3) a company-specific traffic study, or a combination. If your company elects to use a methodology other than the Safe Harbor, it must have Commission approval to do so.**

Description	Comments
Monthly Service Charges, including Pre-paid service Assessable Service Revenues included in a Bundle. Includes services bundled with Customer Premises Equipment (CPE)	Monthly charges pursuant to contract or as part of pre-paid service. Apply Safe Harbor percentage, unless Company seeks and KCC approves different method. When an assessable service(s) is included in a bundled service package, the revenue must be reported to the KUSF, using one of the following methods: (1) stand-alone price of the assessable service(s); (2) all revenue derived from the bundled service; or (3) an alternative methodology. If the price of the bundled service is reported, the net price of the bundle after recognizing the discount for the bundle and any end-user discounts, should be reported. (9/2/2003 and 9/2003 Orders, Docket No. 03-GIMT-932-GIT, and 10/20/2015, and 12/3/2015, Orders, Docket No. 14-GIMT-105-GIT).
Additional Features/ Service Charges	
<u>Other Miscellaneous Service Revenue [1]:</u> Service Initiation/Activation/Disconnection/Early Termination Fees Late Payment Fees Dishonored Check Charges Other Billing Fees Unclaimed Refunds	Fees for copy of original bill, second printed bill, etc. Only Refunds not subject to escheat or Unclaimed Property provisions.
Other Revenues Uncollectible Revenues	Include only those uncollectibles actually written off and charged against Receivables in the month for which revenue is being reported. (See 8/13/1999 Order, Docket No. 94-GIMT-478-GIT)
End- User Discounts. Examples of end-user discounts include: military discounts, corporation or state employee discount, discount provided to AARP members, etc.)	End-User Discounts may be recognized when reporting revenue to the KUSF if the discount: (1) applies only to an assessable service, whether offered on a stand-alone basis or in a bundle containing only assessable services; (2) the stand-alone price of an assessable service included in a bundle is reported for KUSF purposes; or (3) the price of the bundled service is reported to the KUSF. If a provider allocates revenues derived from a bundled service package that includes both assessable and non-assessable services using an alternative methodology, end-user discounts may not be recognized for KUSF purposes. (10/20/2015 and 12/3/2015, Orders, Docket 14-GIMT-105-GIT)
Promotional Discounts	Promotional Discounts may not be recognized (10/20/2015 Order, Docket 14-GIMT-105-GIT).

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Description	Comments
Wholesale Services	Service sold to another carrier, which then resells to end-users. Billing & Collection Service Revenues are considered as a part of "Access Service" and reported accordingly. For Wireless providers, this includes arrangements for other carriers to use of your towers for their end-user customers. Through the use of your company's tower, the purchasing carrier is able to offer an expanded network to its customers, or charge its customers airtime and roaming fees, which are then reported by the purchasing carrier.
Franchise Fees, 911 Fees Excise, Local and State Taxes	Pass-through charges collected from customers and remitted to the appropriate agency.
Interstate service	Only Intrastate retail revenues are assessable for KUSF purposes.
<u>Interstate Miscellaneous Charges, including:</u> Subscriber Line/End-User Common Line Charge Presubscribed Interexchange Carrier Charge (PICC) Federal USF/ Access Charges Number Pooling, Number Portability Fees Federal Taxes, Excise Tax	These are pass-through charges subject to the Federal jurisdiction and remitted to the appropriate agency.
Federal and State USF Receipts KUSF Assessments Billed to Customers Coinbox revenue	Not End-User Retail Revenue Pass-through assessment remitted to KUSF Administrator. (see 2/14/2000 ruling) Non-Regulated
Inside Wire Service Plans, Voicemail, Non-Voice Services, including: Optional Ring-tones, Standard Messaging Services (text messaging, e-mails), Media Messaging Services (pictures, video, games), Digitized Media Services (wallpapers, backgrounds, etc.) Phones and Accessories, Paging Equipment, Phone Insurance Other Terminal Equipment, Roadside Assistance Insurance	Non-Regulated See 9/7/2006 Order, Docket No. 06-GIMT-943-GIT.
Shared Tenant Services (STS)	The Underlying provider, which is generally an ILEC, will bill the STS and report the revenue for services sold to the STS provider as retail revenue. The STS provider may not bill tenants separately for telecommunications services. For example, apartments or Universities may include local and/or limited long-distance as part of the rent or room/board fees.