

**Kansas Universal Service Fund (KUSF)
Carrier Remittance Worksheet (CRW) Instructions
March 2018 – February 2019 (FY 22)**

I. Filing Requirements and General Instructions

A. Introduction

On April 4, 1996, the Corporation Commission of the State of Kansas (KCC) issued an Order to create the Kansas Universal Service Fund (KUSF) for the collection and distribution of universal service support program monies. Pursuant to Kansas statute, K.S.A. 66-2002(h), the KUSF was established, effective January 1, 1997, to preserve and enhance universal service, protect the public welfare, ensure the continued quality of telecommunications services, and open the local telecommunications market to competition in compliance with the Federal Telecommunications Act of 1996.

The KUSF supports high cost service, the Kansas Lifeline Service Program for low-income customers (KLSP or Lifeline), the Telecommunications Access Program (TAP), Dual Party Relay Service (DPRS), and audit and administrative costs.

Effective March 1, 2018, through February 28, 2019, the KUSF assessment rate is 7.50% for all providers of intrastate retail telecommunications services in Kansas. (1/18/18, Order, Docket No. 18-GIMT-084-GIT).

B. Who Must File

Every Provider earning and collecting revenues from retail telecommunications and interconnected VoIP services within the state of Kansas must contribute to the KUSF. Kansas statute authorizes, but does not require, each Provider to collect an amount equal to or less than its KUSF assessment obligation from its customers. (K.S.A. 66-2008(a)).

C. Where to File (see Attachment C)

Payments: Remit electronic payments to avoid processing delays or penalties. Contact GVNW to receive electronic payment information. Payments remitted via US Postal Service or Overnight delivery must be sent to CoreFirst Bank & Trust, Topeka, KS. **See Attachment C for payment information. Payment of the KUSF assessment must be received and processed by CoreFirst Bank & Trust on or before the due date. The CRW must be received by GVNW by the due date. Postmarks do not constitute receipt.** (1/23/2007, Order, Docket No. 07-GIMT-276-GIT).

CRWs: Remit CRWS via the E-Filing system at <http://www.gvnw.com/USF/KUSF.aspx> to avoid errors and related late penalties. CRWs may be remitted via email or via US mail/overnight delivery. Penalties are assessed based on receipt by GVNW; not postmark mailing date.

D. When to File – (See Attachment A)

Attachment A, entitled “2018/2019 KUSF Reporting Schedule”, includes all applicable due dates. The first CRW and assessment payment for **ALL** filers are due on or before April 16, 2018.

Revenue earned in one month must be reported to the KUSF on or before the 15th of the following month or the next business day if the 15th falls on a weekend or holiday.

- **Monthly** reporters: Report revenue and pay the assessments for each month by the 15th of the following month. (e.g. Report March 2018 revenues and pay the assessments no later than April 16, 2016).
- **Quarterly, Semi-Annual, and Annual** reporters: Report estimated revenues and pay the assessments for the applicable period at the **beginning** of each period. Remit a True-Up to report actual revenue within 45 days after the end of the reporting period.

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D. When to File – (See Attachment A) (cont'd)

A CRW must be **received** by GVNW by the due date. Postmarks do not constitute receipt. (1/23/2007, Order, Docket No. 07-GIMT-276-GIT).

A Provider may file MORE, but not less, frequently, than the following approved intervals (1/23/2006, Order, Docket No. 06-GIMT-332-GIT):

- **MONTHLY:** Carriers earning **\$50,001 or more** in annual intrastate retail;
- **ANNUAL:** Carriers earning **\$10,000 or less** in annual intrastate retail revenue;
- **SEMI-ANNUAL:** Carriers earning **\$10,001 to \$25,000** in annual intrastate retail revenue;
- **QUARTERLY:** Carriers earning **\$25,001 to \$50,000** in annual intrastate retail revenue.
 - **Providers qualifying to report quarterly, semi-annually, or annually must complete Section 3 of Attachment B and select the appropriate option.**
 - **Any Provider not currently generating any Kansas intrastate retail revenue** and has authority to provide service in Kansas: Mark the box entitled “**Not Generating any Kansas intrastate retail revenue**” (**\$0.00**) in Section 3 of Attachment B. Your Company will not need to submit a CRW or payments for Year 21 until the Company begins generating assessable revenue. **When your Company begins generating revenue, submit a revised Attachment B within 30 days and submit the applicable CRW by the due date identified on Attachment A.**

True-Ups:

Monthly Filers that report estimated revenue or actual revenue one or more months in arrears must submit a Quarterly True-up to report actual monthly revenue within 45-days after the end of each KUSF fiscal year quarter. (1/13/2010, Order, Docket No. 10-GIMT-188-GIT)

Quarterly Filers: Remit a Quarterly True-up to report actual revenue within 45 days after the end of the applicable KUSF fiscal reporting period.

Quarterly True-up forms can be downloaded from the KUSF website at: <http://www.gvnw.com/kusf.aspx>. Due dates are: July 16, 2018; October 15, 2018, January 15, 2019 and April 15, 2019.

Annual True-ups: ** Due by April 16, 2018**

Quarterly, Semi-Annual, and Annual Filers: Submit an Annual True-Up to report actual earned or collected revenues and reflect revenue corrections or adjustments to the company’s books (i.e. audit or end-of-year adjustments, etc.). A separate True-up form and instructions will be sent to the company at the end of the KUSF Fiscal Year reporting period.

E. What to File – (See Attachment B, Carrier Remittance Worksheets) ** Due by April 16, 2018**

1. **Attachment B, “Company Identification and Operations”:** Every Provider must submit an Attachment B for KUSF Year 22. Failure to submit Attachment B will result in the Provider being subject to the KCC’s delinquent carrier procedures and penalties. Attachment B is effective for KUSF Fiscal Year 22. Sections 1 and 3 must be completed by every provider; Section 2 must be completed to authorize an Agent to act on the provider’s behalf; and

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Submit a revised Attachment B when your company no longer meets the revenue requirements for the current election, if it determines that a different election is more cost-effective, or a change in company contact/Agent information occurs. (12/3/2006, Order, Docket No. 06-GIMT-332-GIT).

Example: Based on the prior year's actual revenues, a provider estimates the Company will earn \$40,000 of annual revenue for Year 22. In April 2018, the provider submits an Attachment B to report estimated annual revenue of \$25,001-\$50,000 and electing to file quarterly. For the 1st quarter (March – May), the provider reports estimated revenue of \$12,500 and pays the related assessment. For the 2nd quarter (June – August), based on increasing revenues, the provider estimates \$20,000 of revenue. When completing the 3rd quarter CRW, the provider estimates \$20,000 of revenue for September – November resulting in total revenue for March – November (\$52,500) exceeding \$50,000 of annual revenue. **The provider must remit a revised Attachment B, elect to report monthly, and remit monthly CRWs effective for the month of September.** The provider must remit quarterly true-ups for the 1st and 2nd quarters within 45 days of the end of the 3rd quarter.

The required Annual Election and one subsequent Attachment B change will not incur an election change charge. An automatic Change Election fee of \$100 is applied for the second and each subsequent election change during the year.

2. Carrier Remittance Worksheet (CRW)

Submit a CRW in accordance with the frequency elected on Attachment B, Section 3.

Use the E-Filing system to avoid incomplete CRWs, errors, and penalties. Incomplete CRWs with the following information missing or incomplete will be returned to the provider and are automatically subject to the late CRW penalty of **1%** (12% cumulative) of the assessment due or **\$100.00**, whichever is greater:

- CRW filings do not match the reporting election period identified on the provider's Attachment B;
- Illegible CRWs;
- CRWs without **Block C, "Assessments from Customers"** completed;
- CRWs that do not report revenues by category;
- Unsigned CRWs; and/or
- CRWs signed by an unauthorized Agent.

The Administrator will notify the provider that its CRW is incomplete and return the CRW for completion.

3. Quarterly True-Up and/or Revised CRW, as applicable.

F. Late Penalty Charges (LPCs)

The KCC adopted the following KUSF penalties:

- 1. Late Payment Penalty of 1%** per month (12% APR cumulative) is assessed for each payment received and posted after the due date. Penalty is based on the date payment is posted by the bank. (2/19/1997, Order, Docket No. 190-492-U (94-GIMT-478-GIT)).
- 2. Delinquent Balance Penalty of 1%** per month (12% cumulative) is assessed on the entire outstanding balance, including KUSF assessment principle and late penalties. (1/13/2010, Order, Docket No. 10-GIMT-188-GIT). The Delinquent Balance Penalty will be assessed each month; not when a past-due assessment is paid.
- 3. Late CRW Penalty of 1%** per month (12% APR cumulative) of the assessment due **or \$100, whichever is greater**, is assessed for each CRW received after the due date (1/23/2006, Order, Docket No. 06-GIMT-

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332-GIT). Late CRW penalties are based on the date the CRW is **received** by GVNW, not the date mailed or postmarked. (1/23/2006, Order, Docket No. 06-GIMT-332-GIT)

GVNW and Staff are not authorized to waive any Penalty. A provider must file a pleading with the KCC, requesting a waiver of such charges.

II. Line-by-Line Instructions for Completing the CRW

A. Filing Identification Information

Block A- Company Code

- Supplied by the KUSF Administrator and starts with “KS”, followed by six digits.

- New Companies: Contact GVNW at (217) 862-1550 or via e-mail at KUSF@gvnw.com. An Attachment B must be submitted to register for KUSF purposes and obtain a company code. If a CRW is due prior to receiving a code, remit payment and the CRW and write “NEW” in this block. GVNW will contact you with a code.

Block B- Submission Date

The Submission Date is the date the CRW is sent to GVNW.

Block C- KUSF Assessments Collected from Customers

K.S.A. 66-2008(a) authorizes, but does not require, a carrier to collect its assessment from customers.

Enter the KUSF Assessments collected from end-user customers for the data month revenue reported.

Note: This amount should not be calculated based on the intrastate retail revenue billed to and/or collected from end-users. Compare the assessment collected from customers to the actual assessment owed by the Company. If the amount collected exceeds the assessment owed, the provider is responsible for taking steps to ensure it does not collect more than its obligations, consistent with K.S.A. 66-2008(a). GVNW may request additional documentation. Assessments billed to customers should be identified through a separate line item charge on end-user bills.

Block D – Revenue Reporting Basis: Wireless, Paging, and Interconnected VoIP Providers Only
Circle which of the following your company uses to allocate Kansas intrastate revenue for KUSF purposes:

- “**Safe Harbor**” if your company uses the Safe Harbor Provision.
- “**Study**” if reporting based on a company-specific traffic study.
- “**Actual**” if your company directly identifies Kansas revenue.

Wireless, Paging, and Interconnected VoIP providers must use the same revenue-allocation methodology to allocate revenue between the interstate and intrastate jurisdictions for Federal USF and KUSF purposes. If your Company will report revenue based on a **company-specific traffic study or direct assignment of revenue**, the company must submit a pleading to the KCC, identifying the methodology used, the time period the methodology is effective, the intrastate traffic factors, if applicable, and an affidavit from an officer of the Company verifying the Company uses this same methodology for both Federal and Kansas USF purposes. A company must submit an update to the KCC at least annually, in the annual KUSF generic docket and is encouraged to file whenever the company changes methodologies or the intrastate factor changes. (1/24/2012, Order, Docket No. 12-GIMT-168-GIT).

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Wireless (includes Prepaid and Traditional Cellular (e.g. CMRS and PCS), Paging and Satellite):

- **Prepaid and Traditional Wireless:** Identify Kansas revenue using the Primary Place of Usage (PPU) methodology. Allocate revenue to the intrastate jurisdiction by applying: (a) the 62.9% intrastate Safe Harbor (inverse of the FCC’s 3rd Safe Harbor percent), (b) a company-specific traffic study, or (c) direct assignment of intrastate revenue. (9/8/2006, Order, Docket No. 06-GIMT-332-GIT). Prepaid wireless providers shall report prepaid service revenues when earned or as the service is used. Report revenue immediately when the service must be used within a short time period, such as within 30 days. (12/22/2011 Order, Docket No. 11-GIMT-842-KSF and 1/24/2012 Order, Docket No. 12-GIMT-168-GIT)
- **Paging:** Identify Kansas revenue using the Primary Place of Usage (PPU) methodology. Allocate revenue to the intrastate jurisdiction using either the Safe Harbor, a company-specific traffic study or direct assignment of intrastate revenue (9/8/2006 Order, Docket No. 06-GIMT-332-GIT and (9/2/2003 Order, Docket No. 03-GIMT-932-GIT).
 - Analog SMR providers: Intrastate Safe Harbor is 1%, interstate Safe Harbor is 99%.
 - Paging providers: Intrastate Safe Harbor is 88%, Interstate Safe Harbor is 12%. The provider can file to report actual revenues or revenues based on a company-specific traffic study.
- **Satellite:** A satellite telephone, satellite phone, or satphone is a type of mobile phone that connects to orbiting satellites instead of terrestrial cell sites. They provide similar functionality to terrestrial mobile telephones; voice, short messaging service and low-bandwidth internet access are supported through most systems

Interconnected VoIP: Identify Kansas revenues based on the customers Primary Place of Service address, generally the E911 address. Allocate intrastate revenues by applying: (a) the 35.1% intrastate Safe Harbor (inverse of the FCC’s Safe Harbor percent) (b) a company-specific traffic study, or (c) direct assignment of intrastate revenue. (9/22/2008 Order, Docket No. 07-GIMT-432-GIT).

Block E- Revenue Data Month(s)

Circle (**Do Not Bold**) the Revenue Data Month that corresponds to the month of the revenues being reported.

Block F- Original or Revision

- Original: Check this box if this is the Original submission for the revenue data month or period.
- Revision: Check this box if the data month revenue was previously reported and you are submitting a Revision. Revisions should be submitted as soon as possible to correct or adjust the previously reported revenue data. Follow the same instructions as for an “Original” submission. Ensure that the correct “Revenue Data Month” is circled in Block E. Example: The Company files quarterly and submitted its Year 22 1st quarter (March - May 2018 data months’) information by April 16, 2018. In August 2018, the Company realizes that the 1st quarter data is incorrect. Submit a “Revision” to correct the 1st quarter information in August 2018. Attach a copy of the original filing to the Revision. Report actual revised revenue amounts, *not* the difference between the original filing and the Revision. Revisions should NOT be submitted through the True-Up process.

Section 1 - Carrier Identification

Line 1- Company Name

Enter the Company’s legal name and any “doing business as” (d/b/a) names, if applicable.

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Line 1a- Complete Mailing Address

Enter the Company's mailing address for its principal place of business or corporate headquarters.

Line 1b- Company Contact Name

Enter the name of the person at the Company responsible for the company's KUSF obligations. **Do not** enter Agent information. Enter Agent information on Lines 3-3(c).

Line 1c-Telephone Number and E-Mail Address

Enter the telephone number and e-mail address of the person listed on Line 1b.

Line 2- Primary Communications Business

Circle the category that best describes the Company's principal business activity.

- **ILEC**-Incumbent Local Exchange Carrier. Defined by Statute.
- **CLEC**-Competitive Local Exchange Carrier provides service via its own facilities, Unbundled Network Elements (UNEs), Local Wholesale Complete (LWC), or resale and has been granted a Certificate of Convenience to offer services in Kansas. Select "CLEC" if your company offers CLEC or both CLEC and long distance services.
- **IXC**-Interexchange Carrier typically provides service via its own facilities or resale and has been granted a Certificate of Convenience to offer services in Kansas. Select "IXC" if your company only offers long distance services, including calling cards.
- **Wireless – includes Cellular** (CMRS, PCS, CMRS, digital SMR providers, paging and satellite).
- **PAG**-Paging and analog SMR service providers (Paging).
- **SAT**-Satellite telephone, satellite phone, or satphone connects using orbiting satellites instead of terrestrial cell sites.
- **VoIP**-Interconnected Voice Over Internet Protocol Providers.
- **CAP**-Competitive Access Providers compete with an ILEC to provide services to link customers with interexchange facilities, local exchange networks, or other customers.
- **OSP**-Operator Service Providers provide operator assistance service to customers to complete home calls or originate calls using alternative billing arrangements. OSPs typically employ operators, as well as credit and cash card technologies, to complete calls.
- **PAY**-Pay Telephone Providers use pay telephone equipment to offer customers access to the Public Switched Telecommunications Network.

Line 3- Agent Company Name (If the company does not have an Agent, proceed to Section 2)

Enter the name of any company, consulting firm, or agency hired by the Company to act as its Agent to remit KUSF payments and CRWs. Complete Attachment B, Section 2: Agent Information. The signed, completed Attachment B must be on file with GVNW prior to a CRW signed by an Agent being processed or GVNW discussing company-specific information with the Agent. An Agent is any person or agency that is not a direct employee of the company and is acting on behalf of the Company, including consultants and management or reporting agencies.

Line 3a- Agent Mailing Address

Enter the Agent's complete mailing address. **REMINDER:** The Agent will be the primary contact for GVNW regarding questions, corrections, additional information, etc. Check the "Yes" box in Section 2, Attachment B, for Invoices/Statements to be mailed to the Agent in addition to the company.

Line 3b- Agent Contact Name

Enter the name of the primary person at the Agent Company responsible for KUSF issues.

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Line 3c- Telephone and E-Mail Address

Enter the Agent's telephone number and e-mail address for the contact person listed on Line 3b.

Section 2- Monthly Intrastate Retail Revenue Data

K.S.A. 66-2008(a) states:

(a) The commission shall require every telecommunications carrier, telecommunications public utility and wireless telecommunications service provider that provides intrastate telecommunications services and, to the extent not prohibited by federal law, every provider of interconnected VoIP service, as defined by 47 C.F.R. 9.3, to contribute to the KUSF based upon the provider's intrastate telecommunications services net retail revenues on an equitable and nondiscriminatory basis. The commission shall not require any provider to contribute to the KUSF under a different contribution methodology than such provider uses for purposes of the federal universal service fund, including for bundled offerings. Any telecommunications carrier, telecommunications public utility, wireless telecommunications service provider or provider of interconnected VoIP service which contributes to the KUSF may collect from customers an amount equal to such carrier's, utility's or provider's contribution, but such carrier, provider or utility may collect a lesser amount from its customer.

Each Provider is responsible for ensuring that its actual intrastate retail revenue is reported to the KUSF each year. Net intrastate retail revenue is defined as "the net intrastate retail telecommunications service revenues of a telecommunications carrier, telecommunications public utility, wireless telecommunications service provider or interconnected VoIP service provider after any adjustments for uncollectibles and discounts consistent with the carrier's contribution methodology for federal USF purposes. (2/17/17 Order, Docket 16-517). The requirement to report intrastate retail revenue has been in place since the Commission implemented the KUSF. (12/27/96 Order, Docket No. 94-GIMT-478-GIT (94-478), ¶108-110). The Commission has subsequently provided guidance for identifying revenues subject to KUSF assessment. (3/25/99 Order, ¶9, 31, 56, and 2/3/97 Order, Docket 94-478). The revenue reported should tie to the Company's internal accounting systems and records.

**If your company reports estimated or calculated revenues or revenue in arrears, you must submit a True-Up within 45 days of the end of the applicable reporting period. If your company is an Annual, Semi-Annual, or Quarterly filer that generates more revenue than originally estimated and are required to be a Monthly filer mid-year, you should submit quarterly true-ups to report actual revenues within 45-days of the end of the quarter(s) in which the conversion occurred. See example on page 3.

Report revenue in dollars and cents, rounded to two decimal places. Actual revenue earned and billed by the company must be reported consistent with Commission orders and state statute.

Enter Revenue, by category, for the data month identified in Block E. Do not report KUSF Assessments billed to or collected from customers. Companies reporting on an accrual basis should report earned or billed revenues on lines 4 through 11. A Company is allowed to reduce its gross revenues by the actual company-specific uncollectible revenues (Bad Debt) written off in the revenue data month reported, which should be entered on Line 12. Companies using the Cash Basis of Accounting should report revenue collected from customers on lines 4 through 11. (8/13/1999, Order, Docket No. 94-GIMT-478-GIT).

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General Revenue Guidelines (See Attachment E):

Carriers subject to FCC Part 32 Accounting may find Part 32 helpful when completing this section.

Exclude the following Fees, Assessments, and Taxes from Revenue (See Attachment E):

- Franchise tax pass-through charges.
- Local, state, and federal taxes.
- KUSF and Federal Assessments billed to and/or collected from customers
- Private Payphone Coinbox Collections
- Kansas and Federal High-Cost Support payments. (Note: Includes only high-cost support paid to a Company. Federal and State Lifeline program credits or discount reimbursements must be reported).
- Interstate service revenue and fees, including: federal Subscriber Line Charge (SLC), End-User Common Line Charge (EUCL), Interstate PICC Change Charges, Federal Access Recovery Fee, and Local/Wireless Number Portability Fees.
- Customer Premises Equipment/Sales (i.e. phones, phone insurance or protection fees, inside wire maintenance plans, Roadside Assistance Insurance, etc.)
- Voice Mail
- Non-Voice service revenue (e.g. Optional Ring-Tones, Standard Messaging Services (text messaging, e-mail), Media Messaging Services (pictures, video, games), Digitized Media Services (wallpaper, backgrounds, etc.) (9/7/2006 Order, Docket No. 06-GIMT-943-GIT).
- **Wholesale revenue:** Derived from reselling services, including unbundled services, Local Wholesale Complete, and long distance services sold to another carrier to include in its service offerings. Billing and Collection Service Revenue is considered as a part of wholesale access service. For wireless carriers, wholesale revenue includes revenue derived by selling access to its network or use of its towers to another wireless carrier, who in turn bills its end-user customers for such use. Example: Your company sells access lines to another carrier that uses the lines as part of its service sold to its end-users. The company selling the lines does not report the revenue to the KUSF. (12/27/1994 Order, Docket No. 94-GIMT-478-GIT, ¶ 109).

Retail revenues include, but are not limited to, revenues from the following types of service:

- Resale revenue: Derived when a company purchases a service from another carrier and uses the service in its own service offering to provide service to its own end user customers. If your company purchases services or lines from another carrier for your company's own internal use, your company is considered to be the end-user customer. The associated revenue will be reported by the company from which the services are purchased.
- Local Exchange Service
 - For Lifeline subscribers, report the total gross intrastate customer service charge prior to any Federal or State Lifeline credit or discount reimbursements.
- Bundled Service Revenue: K.S.A. 66-2008(a) authorizes a provider to use the same contribution methodology for KUSF purposes as that used for Federal Universal Service Fund (FUSF) contribution purposes, including for bundled service offerings.
- Local and Toll Private Line Service.
- Intrastate Switched Toll

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- Long distance Service includes monthly recurring charges and usage. Plans that only allow intrastate calling should have 100% of the revenue assigned to the intrastate jurisdiction. The recurring portion of a long-distance plan is assigned to the intrastate jurisdiction. Plans that allow both interstate and intrastate calling are subject to jurisdictional allocation, based on direct assignment or a company-specific traffic study that is updated annually. For example, for \$5.00 per month, a customer's per minute of use rate is \$.04/minute. The \$5.00 is assigned to the intrastate jurisdiction, with the usage revenue subject to allocation between the jurisdictions, if applicable.
- Conference call services
- Pre-paid calling card revenue, including prepaid wireless service revenue.
- Miscellaneous charges include service initiation, suspension and disconnection, and early termination fees, late charges, returned check charges, etc. **Early Termination Fees (ETFs)** may be reported using the accrual, modified cash, or cash basis of accounting provided the Company's outside auditor, when applicable, approves the methodology. The Commission or Staff may request a Company to provide verification supporting the methodology.
- A provider offering an assessable service for "free" (e.g. free voice with the purchase of a connection device), must allocate or assign revenue to the assessable service. A provider may only report zero revenue (\$0.00) to the KUSF for the assessable service if the provider can substantiate (e.g. a traffic or usage study) that the end-user subscriber did not use the assessable service. (10/20/2015, Order, Docket No. 14-GIMT-105-GIT).

Line 4- Local Exchange Service

Include revenue from recurring monthly local, vertical, extended area, optional community calling, local measured, vertical services (i.e. call waiting, caller ID, call forwarding, etc.), and other services classified as local by the provider.

Lifeline providers must report the total gross intrastate customer service revenues, including revenue received from the subscriber and Federal and State Lifeline program reimbursements as those reimbursements replace the end-user revenues.

Line 5- Local or Intrastate Toll Private Line

Local Private Line includes revenue from local private line service that involves dedicated circuits, ATM, private switching arrangements and/or predefined transmission paths within the basic service area, whether physical or virtual (point-to-point). Include revenue for administrative and operational services.

Toll Private Line include revenue derived from providing intrastate toll private line service that involves dedicated circuits, private-switching arrangements and/ or predefined transmission paths that extend beyond the basic service area.

Line 6- Wireless and Paging

Include all monthly retail revenue billed to customers, based on Primary Place of Use, and assigned to the Kansas intrastate jurisdiction. For Lifeline subscribers, report the total gross intrastate customer revenues, including the replacement revenue received from the Federal and/or State Lifeline programs. Include **airtime and roaming charges**. Begin with all retail revenue billed to customers with a Primary Place of Use in the State of Kansas. Then assign revenue to the intrastate jurisdiction through:

- a. KCC Safe Harbor Percentage (62.9% for wireless, 99% analog SMR, and 88% for paging),
- b. Company-specific traffic study, or
- c. Direct identification of revenue.

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Line 7- Interconnected VoIP:

Include all VoIP monthly revenue billed to end-user customers with an identified Primary Place of Service, generally the E911 address, in the State of Kansas. Assign revenue to the intrastate jurisdiction through:

- a. KCC Safe Harbor Percentage (35.1 % for intrastate; inverse of FCC approved safe-harbor),
- b. Company-specific traffic study, or
- c. Direct identification of revenue.

Use of options (b) or (c) above by a wireless, paging, or interconnected VoIP provider must be approved by the Commission. (1/24/2012 Order, Docket No. 12-GIMT-168-GIT).

Line 8- Intrastate Switched Toll/Long Distance

Include total intrastate toll message revenue, operator services, wireless long distance, 800 service, etc. revenue. Carriers may use a Percent Interstate Usage (PIU) factor used for reporting interstate access minutes and usage revenue. Include inter-city special access billed to end-users.

Line 9- Prepaid Calling Cards, Conference Calling, Alternative Access, Pay Telephone, & Directory

Include revenue from calling cards, including prepaid credit cards, person-to-person calls, alternative billing arrangements, such as third number billing and collect calls; competitive access services, public and semi-public telephone services, and revenue from directory services, such as listings, non-published numbers, classifieds and sales of directory. Prepaid calling card revenue, including for prepaid wireless service, is to be reported by the card's sponsor. Calling card revenue is recognized when the point of sale is in Kansas. Prepaid wireless revenue is recognized when the Primary Place of Usage is in Kansas. The service provider is responsible for determining the intrastate revenues derived from intrastate usage. The company should be able to support how it separates and classifies the percentage of Kansas's intrastate-only calls and associated KUSF assessable revenues from the total calls and revenues derived from the call cards sold in Kansas. (8/13/1999 Order, Docket No. 94-GIMT-478-GIT and 12/22/2011 Order, Docket No. 11-GIMT-842-GIT).

Line 10- Miscellaneous & Non-Recurring

Include miscellaneous recurring and non-recurring intrastate retail revenues not included in the other service categories listed above. Examples include: service initiation/activation, connection, and installation charges, disconnect charges, late payment charges, returned check charges, miscellaneous customer fees, and early termination fees, etc.

Line 11- Total Intrastate Retail Revenues

Enter the total of Line 4 through Line 10.

Line 12- Uncollectibles (Bad Debt)

Include only intrastate retail revenue that was not collected from customers and was actually written-off by the company during this revenue data month reported. Companies reporting on a cash basis would not typically report any uncollectibles or bad debt since they are reporting only collected revenue on lines 4 through 10. (8/13/1999, Order, Docket No. 94-GIMT-478-GIT).

Line 13 – Net Intrastate Revenues, Subject to Assessment

Subtract Line 12 from Line 11 and enter the amount on Line 13.

Section 3- Payment Calculation

Line 14- 2018/2019 Assessment Rate

The 2018/2019 KUSF Assessment Rate is **7.50%** for all telecommunications providers, effective for the

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revenue data months of March 2018 through February 2019. A Company's KUSF Assessment obligation is based on its actual revenue.

Line 15 – Total Number of Access Lines - applicable to ILECs/ECs only.

Line 16- Gross KUSF Assessment

Multiply Line 13 by Line 14 and enter the result on Line 16.

Line 17- KUSF Support Payable to ILEC/Competitive Eligible Telecommunications Carrier (CETC)

Enter the monthly KUSF support payable to the carrier, approved by the KCC, from the KUSF Support Calculation Worksheet provided by the Administrator.

Line 18- Lifeline Discount

All ETCs must advertise and offer Lifeline.

Enter the number of facilities-based lines eligible to receive the Kansas Lifeline discount **in service on the first day of the month** being reported and the ILEC/Electing Carrier serving the area in which the credits are requested. Do not include pro-rated connects, disconnects, or reconnects that occurred during the month.

Example: Your company provides service to Lifeline customers in two different ILEC/Electing Carrier study areas. Under the "# Lifeline Lines" heading, enter the total number of Lifeline lines the credit was provided to in ILEC/Electing Carrier #1's service area **as of the first day of the reported month**. Under the "Incumbent LEC/Electing Carrier" heading, enter the name of Incumbent LEC/Electing Carrier #1. Enter this information for each ILEC/Electing Carrier service area. Please attach a separate sheet of paper, if necessary. Reminder: Effective July 1, 2013, a provider may elect to no longer offer Lifeline services upon 90-days' notice to the KCC. (HB 2201, which may be viewed at:

http://www.kslegislature.org/li/b2013_14/measures/documents/hb2201_enrolled.pdf).

Line 19- Total KUSF Assessment

Subtract Lines 17 and 18 from Line 16 and enter on Line 19. A positive number indicates the Net KUSF Assessment Due from the Company. A negative number indicates the Company is owed KUSF support. Only ILECs, Electing Carriers, and Competitive ETCs receiving KUSF should report a negative number. **If a negative number is entered and your company does not receive KUSF support, provide a separate, written explanation as to why the amount is negative, and attach it to the CRW.** Refunds for significant credit balances or over-paid KUSF assessments will be determined on a company-by-company basis, subject to KCC approval.

Only ILECs and designated ETCs receiving KUSF support and providing toll and/or long-distance services need to complete Lines 20 and 21.

Line 20- Assessment Transferred to/From Affiliate/Subsidiary (ILECS / CETCs ONLY)

Each affiliate or subsidiary must complete and submit a separate CRW to determine each entity's KUSF assessment obligation. A company receiving KUSF support may net payments owed to the KUSF by an affiliate/subsidiary, against the KUSF support payable to the ILEC/CETC. If your company does not wish to net Assessments Owed with KUSF support payments, skip to Line 21.

ILEC CRW: Enter the Net KUSF Assessment owed by the affiliate/subsidiary, calculated on Line 19 of the affiliate/subsidiary's CRW. Enter the amount as a positive number. The ILEC's monthly KUSF support payment will be reduced by the amount of the KUSF Assessment owed by the affiliate/subsidiary.

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CETC CRW: Enter the Net KUSF Assessment owed by the affiliate/subsidiary, calculated on Line 19 of the affiliate/subsidiary's CRW. Enter the amount as a positive number. The CETC's monthly KUSF support payment will be reduced by the amount of the KUSF Assessment owed by the affiliate/subsidiary.

Affiliate/Subsidiary CRW: On the affiliate/subsidiary's CRW, enter an amount equal to the Net KUSF Assessment owed, as calculated on Line 18, as a negative amount on Line 20. This results in the affiliate/subsidiary's CRW showing KUSF zero assessment due on Line 21.

Line 21- Net KUSF Assessment

Add Lines 19 and 20 and enter the sum on Line 21. A positive number indicates the Company owes money to the KUSF. A negative number indicates the Company is owed a KUSF support payment.

Section 4- Certification

**Line 22 – Same Contribution Methodology - Certification of Use of Contribution Methodology
(Complete only if your company uses the same Contribution Methodology for both Federal USF and
KUSF contribution purposes)**

K.S.A. 66-2008(a) states, "The commission shall not require any provider to contribute to the KUSF under a different contribution methodology than such provider uses for purposes of the federal universal service fund, including for bundled offerings."

Check the box if your company uses the same methodology, including for bundled services, to contribute to the KUSF as that used for Federal USF contribution purposes.

Line 23- Company Officer Information/Verification

Enter the date, name of the Company's officer signing the CRW, the officer's signature, and the officer's title. The officer's signature attests to the accuracy of the information reported on the CRW. Note: An Agent may sign on behalf of the Company if the Company has an Agent Authorization on File. (See Attachment B).

Line 24- Agent Information

Enter the date, the Agent name, the Agent's signature, and the Agent's title. The Agent's signature attests to the accuracy of the information reported on the CRW. The Company must have a FY 22 Agent Authorization on file with GVDNW. (See Attachment B, Section 2).

Worksheets received without a signature or signed by an unauthorized Agent will be RETURNED as incomplete and subject to the Late CRW Penalty.