

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, regardless of technology (wireline, wireless, VoIP, etc). The codes listed are from Part 32, the Uniform System of Accounts, used by the LECs. If your company uses different account codes or names, comparable revenue must be reported.\*\*

K.S.A. 66-2008(a) provides, in part, "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." Thus, a Company may report services revenues for KUSF contribution purposes in a manner consistent with reporting for Federal Universal Service Fund (FUSF) contribution purposes. A company using the same methodology will need to check Line 22 on the Carrier Remittance Worksheet.

A Provider claiming its voice service is "free" must report revenue and may elect to use the same contribution methodology as that used for FUSF purposes. If a Provider reports zero revenue (\$0.00) for the assessable service, the Provider must substantiate (e.g. usage or traffic study) that the assessable service was not used by a subscriber.

Account	Description	Comments
5001	Local Service Monthly Charges Flat Rate & Measured Service Extended Area Service Radio Systems connected to PSTN	Monthly recurring and non-recurring service fees. Report the monthly service charge that would be billed to a low-income subscriber absent the federal and/or Kansas Lifeline Service Program credit that reduces a subscriber's bill. (Order, Docket No. 17-TFWZ-022-KSF, June 22, 2017)
	Bundled Service Revenue	A Company may report bundled services revenues for KUSF contribution purposes in a manner consistent with reporting for (FUSF)contribution purposes. (K.S.A. 66-2008(a)).
	End- User Discounts/Promotional offerings (e.g. discounts to military, corporation, state employees, AARP members, etc.)	End-User Discounts and/or promotional offerings may be recognized when reporting revenue to the KUSF in a manner consistent with the Company's reporting for (FUSF)purposes. (K.S.A. 66-2008(a)).
5002	Optional Extended Area Service	Monthly recurring fees, per line additives, etc.
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	<u>Other Basic Area Revenue</u> Vertical Services Directory Assistance/Call Completion Service	Exclude Voice Mail Revenue Report Operator Assistance Call revenue as long distance/toll revenue. 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.
	Service Connection/Disconnection Charges Non-Premise Customer Specific Charges Local Revenue not accounted for Elsewhere	Include all other local service/end-user revenue, including federal and state Lifeline revenues, not accounted for elsewhere.
5081	End-User Revenues, PIC Change Charges	Intrastate Portion Only. Excludes the Interstate Subscriber Line Charge (SLC), End-User Common Line Charge (EUCL), Access Recovery Charge, etc.
5200	<u>Other Miscellaneous Service Revenue</u> Service Initiation/Activation/Disconnection Fees	Fees for bill copies, second bill, etc. Does Not Include Billing & Collection Revenue, which is considered part of "Access Service".
	Other Billing Fees	
	Late Payment Fees	
	Dishonored Check Charges	
	Unclaimed Refunds	Only Refunds not subject to escheat or Unclaimed Property provisions.
	Other Revenues	Other Intrastate telecommunications revenues not reported elsewhere.
	*Reimbursements from Schools/Libraries/Rural Health Care	Include reimbursements received for intrastate services (e.g. intrastate circuit paid on behalf of end-user)
5230	<u>Directory Revenue (White Pages)</u> Additional Listings Published and Non-Published Numbers Other directory revenue	Include revenues charged for additional and boldface listings, marginal displays, inserts, and other advertisements in the alphabetical section of the company's telephone directories. Include charges for unlisted and non-published telephone numbers. Include other revenues derived from white pages.
5300	Uncollectible Revenue/Write-offs	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) Only uncollectible revenues associated with reportable KUSF revenues should be deducted when retail intrastate KUSF revenues are reported (See 9/2/2003 Order, Docket No. 03-GIMT-932-GIT)

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

**LONG DISTANCE REVENUE REPORTABLE TO THE KUSF**

\*\*All Revenue derived from sources similar to those listed and described below should be reported to the KUSF, regardless of technology (wireline, wireless, VoIP, etc). The codes listed are from **Part 32**, the Uniform System of Accounts, used by the LECs. If your company uses different account codes or names, comparable revenue must be reported.\*\*

**K.S.A. 66-2008(a)** provides, in part, "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." Thus, a Company may report bundled services revenues for KUSF contribution purposes in a manner consistent with reporting for Federal Universal Service Fund (FUSF) contribution purposes. A company using the same methodology will need to check **Box 22** on the Carrier Remittance Worksheet.

**A Provider claiming its voice service is "free" must report revenue and may elect to use the same contribution methodology as that used for FUSF purposes. If a Provider reports zero revenue (\$0.00) for the assessable service, the Provider must substantiate (e.g. usage or traffic study) that the assessable service was not used by a subscriber. (Order Determining KUSF Contribution Methodology, Docket No. 14-GIMT-105-GIT, Oct. 20, 2015).**

Account	Description	Comments
5100	Long Distance Message Revenue, including:	Intrastate long-distance service revenue, including charges/credits from contractual agreements for tariffed long distance service and private network service. Plans that allow both interstate and intrastate call usage may be allocated between the state and federal jurisdictions based on an annual study. (Notes 1 -3, 9/2/2003 and 10/9/2003 Orders, Docket No. 03-GIMT-932-GIT).
	Fixed Monthly Service Plan Charges	Monthly recurring fees. May be subject to allocation. (Note 2, 3)
	Usage Revenue	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.
	Bundled Service Revenue	A Company may report bundled services revenues for KUSF contribution purposes in a manner consistent with reporting for (FUSF) contribution purposes. (K.S.A. 66-2008(a)).
	End- User Discounts/Promotional offerings (e.g. discounts to military, corporation, state employees, AARP members, etc.)	End-User Discounts and/or promotional offerings may be recognized when reporting revenue to the KUSF in a manner consistent with the Company's reporting for Federal Universal Service Fund (FUSF) purposes. (K.S.A. 66-2008(a)).
	Pre-paid services	
	1+number dialed, Credit Card, Third-Party, Collect	
	Calling Cards	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, Docket No. 94-GIMT-478-GIT)
5083	Special Access/Toll Revenue	Intrastate Only billed to end-user customers. Assessed at the Percentage Rate. LECs should report on separate Non-ILEC Worksheet, consistent with IXCs.
	Toll 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.
	Intrastate PIC Charges	
	Directory Assistance/Call Completion Service	
	<u>Miscellaneous Revenue:</u>	
	Service Initiation/Activation/ Disconnection Fees	
	Other Billing Fees	Fees for bill copies, second bill, etc. Does Not Include Billing & Collection Revenue, which is considered part of "Access Service".
	Late Payment Fees	
	Dishonored Check Charges	
	Unclaimed Refunds	Only Refunds not subject to escheat or Unclaimed Property provisions.
	Operator Assistance Revenue	
	Other Revenues	Other Intrastate telecommunications revenues not reported elsewhere.
	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)  Only uncollectible revenues associated with reportable KUSF revenues should be deducted when retail intrastate KUSF revenues are reported (See 9/2/2003 Order, Docket No. 03-GIMT-932-GIT)

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Notes:  
 1 Long-distance, special access, and toll private line services are intrastate when both parties to the call are within the state of Kansas, regardless of the routing or servicing of the call.  
 2 Intrastate only Long distance plans should be reported as 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, the Percent Interstate Usage, etc.) c study. The study is to be updated annually. (See 9/2/2003 and 10/9/2003 Orders, Docket No. 03-GIMT-932-GIT)

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A Provider claiming its voice service is "free" must report revenue and may elect to use the same contribution methodology as that used for FUSF purposes. If a Provider reports zero revenue (\$0.00) for the assessable service, the Provider must substantiate (e.g. usage or traffic study) that the assessable service was not used by a subscriber. (Order Determining KUSF Contribution Methodology, Docket No. 14-GIMT-105-GIT, Oct. 20, 2015).

Wireless/Paging: Include all revenues derived from customers with a Primary Place of Use in Kansas. Once total Kansas revenue is determined, it may be allocated between the interstate and intrastate jurisdictions using: (1) the Intrastate Safe Harbor; (2) approved traffic study factors; or (3) approved direct assignment methodology.

Wireless/Cellular/CMRS Intrastate Safe Harbor - 62.9%

Analog SMR Provider Intrastate Safe Harbor - 99%

Other Paging Provider: 88%

Description	Comments (see Note 1)
Monthly Service Charges	Monthly charges from providing service, whether via a contract, without a contract, or pre-paid service. The revenue allocation methodology for reporting to the KUSF and FUSF should be the same. 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. (Order, Docket No. 11-GIMT-842-KSF, Dec. 22, 2011). <b>Report</b> the monthly service charge that would be billed to a low-income subscriber absent the federal and/or Kansas Lifeline Service Program credit that reduces a subscriber's bill. (Order, Docket No. 17-TFWZ-022-KSF, June 22, 2017)
Bundled Service Revenue	A Company may report bundled services revenues for KUSF contribution purposes in a manner consistent with reporting for (FUSF) contribution purposes. (K.S.A. 66-2008(a)).
End- User Discounts/Promotional offerings (e.g. discounts to military, corporation, state employees, AARP members, etc.)	End-User Discounts and/or promotional offerings may be recognized when reporting revenue to the KUSF in a manner consistent with the Company's reporting for (FUSF) purposes. (K.S.A. 66-2008(a)).
Usage Charges	Include AirTime, Roaming, and similar charges.
Long Distance	Include Land-line surcharges and fees for connecting to PSTN.
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)
<u>Other Miscellaneous Service Revenue:</u>	
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	Other Intrastate telecommunications revenues not reported elsewhere.
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)  Only uncollectible revenues associated with reportable KUSF revenues should be deducted when retail intrastate KUSF revenues are reported (See 9/2/2003 Order, Docket No. 03-GIMT-932-GIT)

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\*\*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) approved direct assignment methodology, or (3) approved traffic study factor.

Interconnected VoIP/All Distance Intrastate Safe Harbor - 35.1%

Description	Comments
Monthly Service Charges, including Pre-paid service	Monthly charges pursuant to contract or as part of pre-paid service. Apply Safe Harbor percentage, unless Company seeks and KCC approves different method. Report the monthly service charge that would be billed to a low-income subscriber absent the federal and/or Kansas Lifeline Service Program credit that reduces a subscriber's bill. (Order, Docket No. 17-TFWZ-022-KSF, June 22, 2017)
Bundled Service Revenue	A Company may report bundled services revenues for KUSF contribution purposes in a manner consistent with reporting for (FUSF) contribution purposes. (K.S.A. 66-2008(a)).
End- User Discounts/Promotional offerings (e.g. discounts to military, corporation, state employees, AARP members, etc.)	End-User Discounts and/or promotional offerings may be recognized when reporting revenue to the KUSF in a manner consistent with the Company's reporting for (FUSF) purposes. (K.S.A. 66-2008(a)).
Additional Features/ Service Charges	
<u>Other Miscellaneous Service Revenue:</u>	
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	All other Intrastate telecommunications revenues not reported elsewhere.
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) Only uncollectible revenues associated with reportable KUSF revenues should be deducted when retail intrastate KUSF revenues are reported (See 9/2/2003 Order, Docket No. 03-GIMT-932-GIT)

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Description	Comments
Wholesale Service Revenue	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.
Rental revenues	Revenue from non-telecommunications rental service (e.g. poles, towers, conduit, etc.)
Franchise Fees, 911 Fees	Pass-through charges collected from customers and remitted to the appropriate federal, state, or local agency.
Excise, Local and State Taxes	
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 High-Cost USF Receipts	Lifeline: Report the pre-state and federal charge that would be collected from the subscriber absent state and federal Lifeline support.
KUSF Assessments Billed to Customers Coinbox 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, Media Messaging (pictures, video, games, etc.), Digitized Media Services (wallpapers, backgrounds, etc.)	Non-Regulated  See 9/7/2006 Order, Docket No. 06-GIMT-943-GIT.
Phones and Accessories, Paging Equipment, Phone Insurance Other Terminal Equipment, Roadside Assistance Insurance	
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.