

LOCAL SERVICE REVENUE REPORTABLE TO THE KUSF

****All Revenue derived from sources similar to those listed described 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	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, Docket No. 03-GIMT-932-GIT). (See also Note 1)
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
5200	<u>Other Miscellaneous Service Revenue [2]</u> Service Initiation/Activation/Disconnection Fees Other Billing Fees Late Payment Fees Dishonored Check Charges Unclaimed Refunds Discounts 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. Discounts for prompt payment, Electronic, Automatic, or Internet payments, Promotions, etc.
5230	Directory White Pages Revenue	Include fees for published and non-published numbers, additional listings, etc.
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).

****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.

****All Revenue derived from sources similar to those listed and described 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 Bundled Package, including usage revenue 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 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. The stand-alone price of local service and vertical services are to be imputed to "local" service. If Long Distance is offered for "free", the stand-alone price must be imputed for KUSF purposes. See 9/2/2003 and 10/9/2003 Orders, Docket No. 03-GIMT-932-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.
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 Discounts 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. Discounts for prompt payment, Electronic, Automatic, or Internet payments, Promotions, etc. 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)

****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 should be reported to the KUSF. Wireless/Cellular companies should report not only revenue categories listed below, but also categories consistent with revenues described on the "Local" and "Long Distance" Revenue reportable for KUSF purposes.****

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

****All Wireless/Cellular/CMRS, SMR, and Paging providers should total all revenues, regardless of jurisdiction (Interstate or Intrastate), 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
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. Sponsor reports based on a point of sale in Kansas. (See 8/13/1999 Order, Docket No. 94-GIMT-478-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.
<u>Other Miscellaneous Service Revenue [1]:</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.
Discounts	Discounts for prompt payment, Electronic, Automatic, or Internet payments, Promotions, etc.
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)

****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 to those listed for "Local Exchange", "Long Distance", and or "Cellular" revenues should be reported.

Interconnected VoIP/All Distance Intrastate Safe Harbor - 35.1%

Interconnected VoIP and All Distance providers applying the Safe Harbor or Traffic Study Factors should total all retail revenues from customers with a primary service address identified by the customer or company as located in Kansas (generally the E911 address). Revenues should include the same, or similar, revenues to those categories listed as assessable revenue. Once total revenue is derived, apply the Intrastate Safe Harbor percent or your company specific Traffic Study Factor to determine the allocated revenue to report for KUSF Purposes. **Your company must remit a pleading, accompanied by an affidavit, to the Kansas Corporation Commission if you are using a Traffic Study Factor or reporting actual Kansas intrastate revenue.****

Description	Comments
Monthly Service Charges, including Pre-paid service	Monthly charges pursuant to contract or as part of pre-paid service
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	Fees for copy of original bill, second printed bill, etc.
Unclaimed Refunds	Only Refunds not subject to escheat or Unclaimed Property provisions.
Discounts	Discounts for prompt payment, Electronic, Automatic, or Internet payments, Promotions, etc.
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)

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

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.