

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

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|---|---|-----------------------------------|
| In the Matter of the Application and Request |) | |
| Of Craw-Kan Telephone Cooperative, Inc. |) | Docket No. 22-CRKT-087-KSF |
| For An Increase in its Cost-Based |) | |
| Universal Service Fund Support |) | |

DIRECT TESTIMONY

PREPARED BY

IAN D. CAMPBELL

UTILITIES DIVISION

KANSAS CORPORATION COMMISSION

December 15, 2021

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10 **I. Introduction and Qualifications of Testimony**

11 **Q. Would you please state your name and business address?**

12 A. My name is Ian D. Campbell and my business address is 1500 Southwest Arrowhead Road,
13 Topeka, Kansas, 66604.

14 **Q. By whom are you employed and in what capacity?**

15 A. I am employed by the Kansas Corporation Commission (Commission) as a Regulatory
16 Auditor.

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

18 A. I received a Bachelor of Science in Business with a concentration in Accounting and a
19 minor in Modern Language from Emporia State University in May 2019. I began
20 employment with the Commission in my current position in May 2019.

21 **Q. Have you ever testified before this Commission?**

22 A. Yes, I provided Direct Testimony in 19-ATMG-525-RTS, 20-BLVT-218-KSF, and 21-
23 BHCG-418-RTS. I have also participated in multiple ratemaking dockets. A list of my
24 previous Staff assignments and the areas covered is available upon request.

II. Executive Summary

Q. What were your responsibilities in the review of Craw-Kan Telephone Cooperative, Inc.'s (Craw-Kan) August 12, 2021, Application?

A. My responsibilities as a Regulatory Auditor were to analyze, audit, and review Craw-Kan's filing before the Commission to determine its cost-based Kansas Universal Service Fund (KUSF) support to reflect its current revenue requirement and circumstances. I reviewed the Company's filing, requested and analyzed additional information, and participated in an on-site review at the Company's headquarters in Girard, Kansas, to inspect records, tour the Company's facilities, and to confer with Craw-Kan's management and consultant. In addition, I calculated and am sponsoring selected Staff adjustments to Craw-Kan's Pro Forma Income Statement. My duties were carried out under the direction of the Managing Auditor, Katie Figgs, and the Chief of Revenue Requirements, Cost of Service, and Finance, Justin Grady.

Q. What is the purpose of your testimony in this proceeding?

A. The purpose of my testimony is to sponsor adjustments based on Staff's review of Craw-Kan's Application. In summary, I recommend that the Commission:

- Update KUSF support included in Craw-Kan's filing to reflect the most current amounts;
 - Update Craw-Kan's test year data to reflect actual 2020 property tax expense;
 - Exclude expenses which Staff contends are inappropriate to include for the determination of necessary KUSF support, including dues and donations, certain Board travel expenses, advertising, and other miscellaneous expenses;
- and

- Update estimated audit expenses included in Craw-Kan's filing to known audit expenses at the time of Staff's filing.

III. KUSF

Q. Please begin by discussing Staff Adjustment No. 7 to the Income Statement.

A. Staff Adjustment No. 7 (IS-7) increases Craw-Kan's overall intrastate revenues by \$188,658.¹ Staff's adjustment updates Craw-Kan's KUSF support to recognize known and measurable changes in local revenues and intrastate access revenues. This adjustment is comprised of the following three components:

- An increase to intrastate access revenues totaling \$2,786. In Docket No. 21-GIMT-021-GIT (21-021), the Commission authorized new intrastate access rates and revenues for rural local exchange carriers (RLECs) to become effective July 1, 2021. As with the local rate revenue increase, changes in intrastate access revenue are to be netted against KUSF support payments. Staff's adjustment reflects the increase in access revenue not reflected in the test year.
- An increase to local service revenues totaling \$80,109. In the 21-021 Docket, the Commission authorized a new affordable monthly rate for rate-of-return companies to become effective March 1, 2021. Pursuant to K.S.A. 66-2005(d), changes in revenue due to the changes in the affordable monthly rate are to be netted against KUSF support payments. In other words, KUSF support payments are to be decreased by the amount of the additional revenue generated with the increase in

¹ See Exhibit IDC-1.

1 local rates. Staff's adjustment recognizes the increase in local revenue not reflected
2 in the test year.

- 3 ■ An increase to KUSF support of \$105,763. This component of Staff's adjustment
4 updates the KUSF support included in the Application to reflect the Commission-
5 approved annual support for KUSF Year 25 provided in Sandy Reams' direct
6 testimony in the 21-021 Docket.²

8 **IV. Property Tax Expense**

9 **Q. Please discuss Staff Adjustment No. 8 to the Income Statement.**

10 A. Staff Adjustment No. 8 (IS-8) decreases Craw-Kan's operating expenses by \$348,329 on
11 a total company basis, or \$230,065 on an intrastate basis.³ Staff's adjustment to property
12 taxes is composed of two parts. The first part is Staff's calculation of Craw-Kan's 2020
13 property tax expense, which is derived by taking the sum of Craw-Kan's 2020 property tax
14 statements totaling \$465,605 less its 2020 Kansas Telecom Credit totaling \$50,309. The
15 second component is Staff's calculation of property tax expense allocable to the non-
16 regulated portion of Craw-Kan's general support assets and plant assets. In determining the
17 amount of property tax to be allocated to non-regulated assets, Staff took the Company's
18 total plant in service balances as of December 31, 2020, and then applied Staff's allocation
19 factors, as discussed in the testimony of Staff Witness Roxie McCullar, for the general
20 support assets to determine the appropriate percentage of regulated general support assets.
21 Additionally, Staff also calculated the percentage of regulated assets applicable to digital
22 switching, circuit equipment, and buried cable. As depicted in Exhibit IDC-2(b), this

² Direct Testimony of Sand Reams, 19-056 Docket, Attachment A (Dec. 14, 2018).

³ See Exhibit IDC-2.

1 resulted in an overall regulated percentage of 97.43%. This regulated percentage was then
2 applied to Staff's adjusted 2020 property tax expense, resulting in a total of \$404,635 of
3 regulated property taxes recoverable through the KUSF. Staff's adjusted 2020 regulated
4 property tax expense is then compared to Craw-Kan's normalized property tax expense of
5 \$752,964, with the difference being Staff's adjustment.

6
7 **V. Board of Directors Expense**

8 **Q. Please discuss Staff Adjustment No. 9 to the Income Statement.**

9 A. Staff's Adjustment No. 9 (IS-9) decreases Craw-Kan's operating expenses by \$104,262 on
10 a total company basis, or \$47,353 on an intrastate basis.⁴

11 **Q. Does Staff's adjustment reflect the Order in Docket 20-UTAT-032-KSF (20-032)?**

12 A. Yes. In the 20-032 Order, the Commission laid out six factors for the review of Board costs
13 detailed below which Staff utilized in its review of Board Expenses. These factors are as
14 follows:

15 (1) whether the expenses are just and reasonable;

16 (2) do the expenses disproportionately benefit the RLECs' shareholders at the
17 expense of contributors to the KUSF;

18 (3) are the benefits reasonably related to the qualifications of the board members;

19 (4) are the board members independent or are they family members or employees
20 of the RLEC;

21 (5) are the expenses reasonable compared to the costs incurred by other similarly-
22 situated and similarly-sized RLECs throughout the State and the Country; and

⁴ See Exhibit IDC-4.

1 (6) any other evidence the Commission determines is relevant to the issue of
2 whether cost recovery through the KUSF should be allowed for these expenses.

3 Staff's evaluation of these factors is as follows:

4 **Just and Reasonable** – As a result of Staff's review and our related adjustments removing
5 certain Board expenses, Staff has determined that the remaining Board expenses are just
6 and reasonable. This is the overarching standard by which all expenses in the cost of service
7 are measured, and in this case, the application of each of the below standards allows Staff
8 to be confident that this is the case.

9 **Disproportionate Benefit of Shareholders** – This is not directly applicable to Craw-Kan
10 because it is a member-owned cooperative, therefore, it does not have shareholders in the
11 fashion that a for-profit RLEC would. However, if a non-profit RLEC was attempting to
12 shift costs from non-regulated operations to the regulated side of the business, this could
13 potentially benefit Craw-Kan's members at the expense of non-member contributors to the
14 KUSF. Staff asserts that this issue has been addressed with the use of the regulated
15 allocation factors recommended by Staff Witness Roxie McCullar.

16 **Qualifications of Board Members** – Craw-Kan's Board members are elected by its
17 members and are required to live within a district of Craw-Kan's service territory.
18 Additionally, Board members must submit a statement of qualifications and their reason
19 for running. Since Board members are elected by the customers of Craw-Kan, which in
20 turn own the company, Staff has no concern with the qualifications of the Board members.

21 **Reasonable Compared to Similarly Sized RLEC's** – To evaluate this factor, Staff
22 compared the costs of Craw-Kan's Board compensation costs to other similarly-situated
23 and similarly-sized RLECs throughout the country as reported in the 2020 NTCA's Survey

1 of Compensation and Benefits. Based on this comparison, Staff has determined that while
2 Craw-Kan's Board costs are above average, they are within the acceptable range that
3 allows the company to attract and retain qualified Board members. Attached are two
4 exhibits to this testimony providing additional detail. First is IDC-4(b) which compares
5 Craw-Kan's Board costs to other Board costs for RLECs in the country. Second is IDC-
6 4(c), containing the pages of the 2020 NTCA Survey of Compensation and Benefits which
7 detail the amount RLECs pay the Board members throughout the country.

8 **Any Other Evidence** – Lastly, for factor six, the Commission requested any other evidence
9 to assist the Commission in determining whether cost recovery should be recovered
10 through the KUSF. Staff has evaluated each of the above factors and does not have any
11 additional evidence to provide at this time.

12 **Q. Please provide an overview of Staff's Adjustment.**

13 A. Staff's adjustment reflects Staff's regulated allocation factors and intrastate/interstate
14 factors. While reviewing the case, Staff determined that Craw-Kan's Board expenses were
15 just and reasonable.

16
17 **VI. Travel and Training**

18 **Q. Please discuss Staff Adjustment No. 10 to the Income Statement.**

19 A. Staff's Adjustment No. 10 (IS-10) decreases Craw-Kan's operating expenses by \$12,828
20 on a total company basis, or \$6,346 on an intrastate basis.⁵ This adjustment removes
21 expenses associated with Board travel and training that does not benefit Kansas ratepayers
22 or is inappropriate for KUSF recovery, such as alcohol and spousal travel. The only travel

⁵ See Exhibit IDC-5.

1 during the test period was to the NTCA RTIME meeting in Phoenix, AZ, due to the ongoing
2 pandemic.

3 **Q. How did Staff determine what amounts to remove?**

4 A. Staff reviewed the agenda of the NTCA RTIME meeting and concluded that while some
5 of the topics discussed were important and useful, others covered topics related to
6 unregulated business and topics such as lobbying. Therefore, Staff removed 50% of all
7 expenses related to the NTCA RTIME meetings. In addition, Staff reviewed credit card
8 receipts and removed charges related to alcohol or spousal travel.

9
10 **VII. Advertising and Miscellaneous Expenses**

11 **Q. Please discuss Staff Adjustment No. 11 to the Income Statement.**

12 A. Staff's Adjustment No. 11 (IS-11) decreases Craw-Kan's operating expenses by \$131,917
13 on a total company basis, or \$62,193 on an intrastate basis.⁶ Staff's adjustment removes
14 100% of expenses related to corporate image advertising and sales and promotional
15 advertising that Staff contends are not necessary to provide sufficient and efficient
16 regulated telephone service. As supported by prior Commission Order,⁷ these expenses are
17 inappropriate for recovery through the KUSF support mechanism. This adjustment also
18 eliminates various miscellaneous expenses, including flowers, parties, and gifts for
19 employees. Staff's practice has been to remove these type of expenses on the basis that
20 they are not necessary for the provision of sufficient and efficient universal service.

21

⁶ See Exhibit IDC-6.

⁷ See June 25, 2001, Commission Order in Docket No. 01-RRLT-083-AUD, ¶32.

VIII. Audit Expense

Q. Please discuss Staff Adjustment No. 12 to the Income Statement.

A. Staff Adjustment No. 12 (IS-12) decreases Craw-Kan's operating expense by \$14,143.⁸ This adjustment is necessary to include actual audit expense incurred as of December 3, 2021, to reflect expenses incurred in this Docket.

Q. Please explain how Staff calculated its adjustment for audit expense.

A. Staff's adjustment reflects a total of Craw-Kan's audit expense and Staff's audit expense. According to the updated response to Staff Data Request 34, Craw-Kan has incurred \$55,720 of external consulting services and legal fees related to this Docket through November 30, 2021. Staff acknowledges that its adjustment does not fully recognize the costs that may have been incurred by Craw-Kan; however, the adjustment does recognize all invoices Staff has received from the Company to date.

According to the Commission's fiscal department, the maximum assessment for Craw-Kan for the fiscal year is \$37,205. This amount was calculated pursuant to K.S.A. 66-1502 (a), which provides a maximum annual assessment of 0.6% of intrastate revenues for any public utility or common carrier under the jurisdiction of the Commission. Since Craw-Kan has paid a total of \$3,777 in assessments to date, the remaining maximum assessment for the fiscal year is \$33,428. Actual Staff expenses incurred for this Docket total \$23,563 through November 27, 2021. Therefore, because Staff's actual expenses are less than the allowable remaining assessment, the audit expense reflected in Staff's audit expense calculation is the actual amount of Staff's expenses. The sum of Craw-Kan's invoices and Staff's remaining maximum assessment amount amortized over a five-year

⁸ See Exhibit IDC-7.

1 period, results in an annual audit expense amortization of \$15,857. Staff then compared
2 this amount with the estimated rate case expense included in Craw-Kan's Application, with
3 the difference being Staff's adjustment.

4 **Q. Does this conclude your testimony?**

5 A. Yes, thank you.

SUMMARY OF EXHIBITS

| <u>Exhibit No.</u> | <u>Description</u> |
|--------------------|--|
| IDC-1 | Work Paper for KUSF Adjustment |
| IDC-2 | Work Paper for Property Tax Expense |
| IDC-2(a) | Detail for Property Tax Expense |
| IDC-3 | Work Paper for Board of Directors Expense |
| IDC-3(a) | Detail for Board of Directors Expense |
| IDC-3(b) | Confidential Comparison of Board Expenses |
| IDC-3(c) | Confidential NTCA Board Compensation Survey |
| IDC-4 | Work Paper for Travel and Training Expense |
| IDC-4(a) | Detail for Travel and Training Expense |
| IDC-5 | Work Paper for Advertising and Miscellaneous Expense |
| IDC-5(a) | Detail for Advertising and Miscellaneous Expense |
| IDC-6 | Work Paper for Audit Expense |

Craw-Kan Telephone Cooperative
KUSF
Income Statement Adjustment No. 7
Test Year Ending December 31, 2020

Docket No. 22-CRKT-087-KSF
Exhibit IDC-1

| Line No. | Description | Total Company | Intrastate Separation | Intrastate Adjustment |
|----------|--|-------------------|-----------------------|-----------------------|
| 1 | Adjustment to Network Access Revenues (Acct. 5080) | 2,786 | 1.000000 | 2,786 |
| 2 | Adjustment to Local Network Services Revenue (Acct. 5001) | 80,109 | 1.000000 | 80,109 |
| 3 | Adjustment to Kansas Universal Service Fund (Acct. 5001) | 105,763 | 1.000000 | 105,763 |
| 4 | Staff Adjustment to Kansas Universal Service Fund | \$ 188,658 | | \$ 188,658 |
| 5 | Intrastate Access Reduction | | | |
| 6 | Intrastate Access Reduction July 2021 | | 2,786 | |
| 7 | Staff Adjustment | | | 2,786 |
| 8 | Local Service Revenue | | 80,109 | |
| 9 | Annual Local Revenue Decrease Effective March 2021 - Year 25 | | | 80,109 |
| 10 | Staff Adjustment | | | |
| 11 | KUSF | | | |
| 12 | KUSF Support Calculation Worksheet (Issue No. 35) | | 2,240,843 | |
| 13 | Craw-Kan KUSF Balance - Section 9, Schedule 1, Line 3 | | 2,135,080 | |
| 14 | Staff Adjustment | | | 105,763 |

Craw-Kan Telephone Cooperative
Property Tax Expense
Income Statement Adjustment No. 8
Test Year Ending December 31, 2020

Docket No. 22-CRKT-087-KSF
Exhibit IDC-2

| Line No. | Description | Total Company | Intrastate Separations | Intrastate Adjustment |
|-------------|---|----------------------------|---------------------------|----------------------------|
| 1 | Adjustment to Other Operating Taxes | <u>\$ (348,329)</u> | <u>0.660483</u> | <u>\$ (230,065)</u> |
| | <u>Breakdown of Adjustment</u> | | | |
| 2 | Staff Calculated 2020 Property Tax | | 465,605 | |
| 3 | Less: 2020 Available Telecom Credit | | <u>50,309</u> | |
| 4 | Staff Adjusted 2020 Property Tax | | | 415,296 |
| 5 | Staff Calculated Regulatory Percentage | | | <u>97.43%</u> |
| 6 | Staff Adjusted Regulated Property Tax Expense | | | 404,635 |
| 7 | Less: Craw-Kan Property Tax Expense | | | <u>752,964</u> |
| 8 | Staff Adjustment for Property Taxes | | | <u>\$ (348,329)</u> |

Source: Craw-Kan's Response to Staff Data Requests No. 46 & 76

Craw-Kan Telephone Cooperative
Property Tax Detail
Income Statement Adjustment No. 8
Test Year Ending December 31, 2020

Docket No. 22-CRKT-087-KSF
Exhibit IDC-2(a)

| Line No. | County | Total 2020 Property Tax Amount |
|----------|--------------------------------|--------------------------------|
| 1 | Allen | 7,642 |
| 2 | Anderson | 5,518 |
| 3 | Barton | 2,162 |
| 4 | Bates | 64,977 |
| 5 | Bourbon | 31,279 |
| 6 | Cherokee | 22,447 |
| 7 | Craig | 9,448 |
| 8 | Crawford | 140,112 |
| 9 | Jasper | 90,913 |
| 10 | Labette | 11,359 |
| 11 | Linn | 56,613 |
| 12 | Neosho | 14,556 |
| 13 | Nowata | 1,832 |
| 14 | Vernon | 6,746 |
| 15 | Total 2020 Property Tax | \$ 465,605 |

| Line No. | | Total Company | Regulated Percentage | Regulated Amount | Kansas Jurisdiction Percentage | Kansas Amount | Intrastate Separation | Intrastate Adjustment |
|----------|--|---------------|----------------------|------------------|--------------------------------|---------------|-----------------------|-----------------------|
| 1 | Director's Expense (Acct. 6720) | (104,262) | 100% | (104,262) | 83.34% | (86,892) | 0.544959 | (47,353) |
| 2 | Staff Adjustment to Board of Directors Expense | (104,262) | | | | | | \$ (47,353) |

Source: Exhibit IDC-4(a)

Craw-Kan Telephone Cooperative
Board of Directors Detail

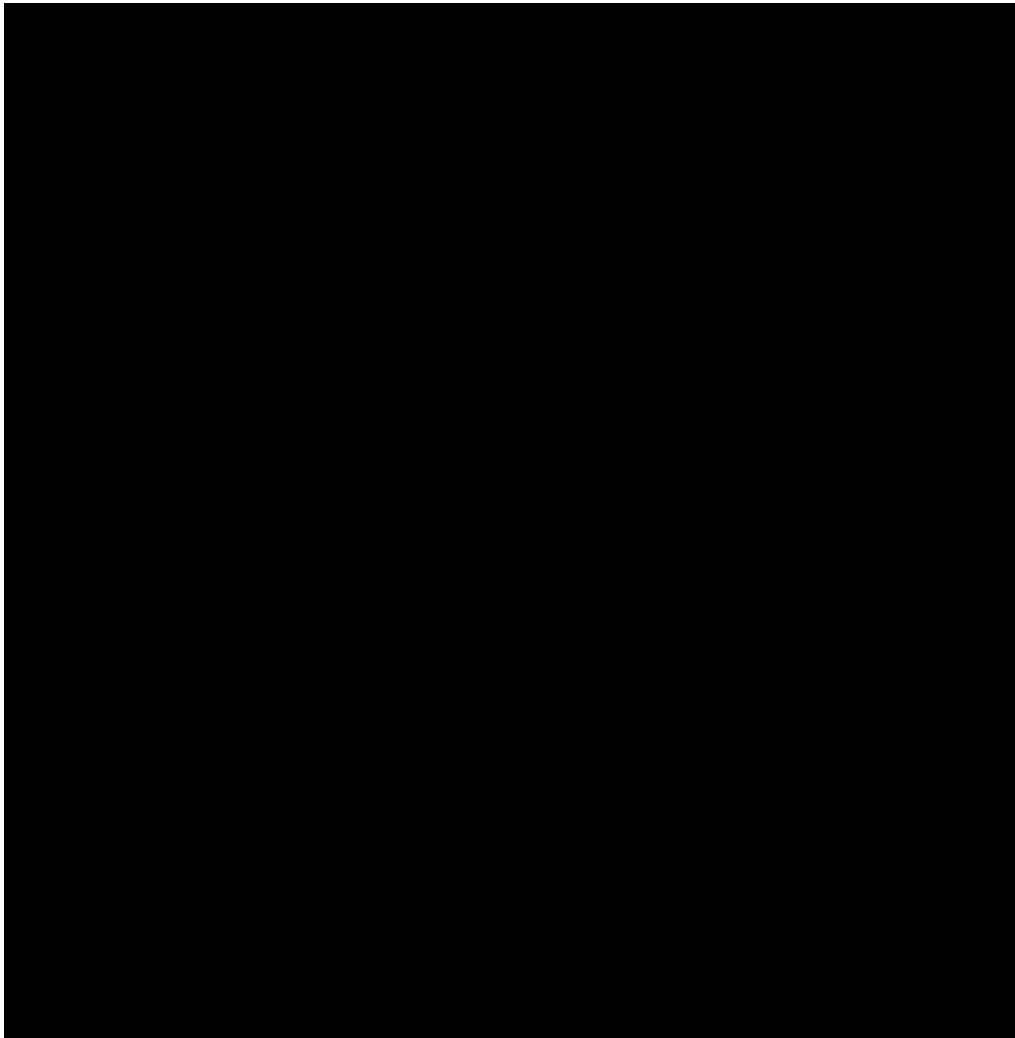
Docket No. 22-CRKT-087-KSF
Exhibit IDC-3(a)

| Line No. | Description | Craw-Kan Expenses | Less: Expenses to be Removed | Total Board Expenses | Regulated Allocation | Board Expenses To Include | Adjustment |
|--------------------|----------------------------|-------------------|------------------------------|----------------------|----------------------|---------------------------|------------|
| <u>Board Costs</u> | | | | | | | |
| 1 | Regular Meetings | \$ 62,640 | - | 62,640 | 45.23% | 28,332 | (34,308) |
| 2 | Mileage - Regular Meetings | 1,440 | - | 1,440 | 45.23% | 651 | (789) |
| 3 | Health/Dental Insurance | 124,392 | - | 124,392 | 45.23% | 56,263 | (68,129) |
| 4 | Life Insurance | 1,456 | - | 1,456 | 45.23% | 658 | (797) |
| 5 | Accident Insurance | 62 | - | 62 | 45.23% | 28 | (34) |
| 6 | 24 Hour Insurance | 279 | - | 279 | 45.23% | 126 | (153) |
| 7 | Hospital Indemnity | 94 | - | 94 | 45.23% | 43 | (52) |
| 8 | Total Board Costs | 190,363 | - | 190,363 | | 86,101 | (104,262) |

Sources: Craw-Kan's Responses to Staff Data Request Nos. 37

Regulated allocation provided in Staff witness Roxie McCullar's testimony

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Docket No. 22-CRKT-087-KSF; Exhibit IDC-3(c)

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Craw-Kan Telephone Cooperative
Travel and Training
Income Statement Adjustment No. 10
Test Year Ending December 31, 2020

Docket No. 22-CRKT-087-KSF
Exhibit IDC-4

| Line No. | Account | Description | Staff Adjustment | Regulated | | Kansas | | Intrastate Separations | Intrastate Adjustment |
|----------|--------------|--------------------------------|---------------------------|------------|---------------------------|-------------------------|---------------------------|------------------------|--------------------------|
| | | | | Percentage | Amount | Jurisdiction Percentage | Kansas Amount | | |
| 1 | 6711 | Executive - Manager Expense | (2,644) | 100% | (2,644) | 83.34% | (2,204) | 0.597021 | (1,316) |
| 2 | 6721 | Accounting & Finance | (1,647) | 100% | (1,647) | 83.34% | (1,373) | 0.544959 | (748) |
| 3 | 6610 | Marketing | (937) | 100% | (937) | 82.27% | (771) | 0.581313 | (448) |
| 4 | 6534 | Plant Operations Admin Expense | (896) | 100% | (896) | 83.59% | (749) | 0.666627 | (499) |
| 5 | 6711.1 | Executive - Board Expense | (6,703) | 100% | (6,703) | 83.34% | (5,586) | 0.597021 | (3,335) |
| 6 | Total | | <u><u>\$ (12,828)</u></u> | | <u><u>\$ (12,828)</u></u> | | <u><u>\$ (10,683)</u></u> | | <u><u>\$ (6,346)</u></u> |

Source: Exhibit IDC-5(a)

| Line No. | Meeting | Description | Account | Amount | Included | Adjustment |
|----------|---|----------------------------|---------|--------|----------|------------|
| 1 | NTCA 2020 RTIME | Cab | 6711 | 30 | 15 | (15) |
| 2 | NTCA 2020 RTIME | Cab | 6711 | 30 | 15 | (15) |
| 3 | NTCA 2020 RTIME | Cab - Sedona | 6711 | 52 | 26 | (26) |
| 4 | NTCA 2020 RTIME | Cab roundtrip - Scottsdale | 6711 | 110 | 55 | (55) |
| 5 | NTCA 2020 RTIME | Tips - Tour guides | 6711 | 40 | - | (40) |
| 6 | NTCA 2020 RTIME | Open Range Grill | 6711 | 209 | 174 | (35) |
| 7 | NTCA 2020 RTIME | Pomo | 6711 | 104 | 52 | (52) |
| 8 | NTCA 2020 RTIME | Food - Sheraton | 6711 | 7 | 3 | (3) |
| 9 | NTCA 2020 RTIME | Manzanita Market | 6711 | 11 | 6 | (6) |
| 10 | NTCA 2020 RTIME | Food - Sheraton | 6711 | 3 | 1 | (1) |
| 11 | NTCA 2020 RTIME | McDonald's | 6711 | 7 | 4 | (4) |
| 12 | NTCA 2020 RTIME | Food - Sheraton | 6711 | 4 | 2 | (2) |
| 13 | NTCA 2020 RTIME | Tips - Misc | 6711 | 50 | - | (50) |
| 14 | NTCA 2020 RTIME | Lodging | 6711 | 1,444 | 610 | (834) |
| 15 | NTCA 2020 RTIME | Lodging | 6721 | 1,220 | 610 | (610) |
| 16 | NTCA 2020 RTIME | Lodging | 6534 | 1,220 | 610 | (610) |
| 17 | NTCA 2020 RTIME | Lodging | 6610 | 1,220 | 610 | (610) |
| 18 | NTCA 2020 RTIME | Food | 6610 | 16 | 8 | (8) |
| 19 | NTCA 2020 RTIME | Cab | 6721 | 25 | 13 | (13) |
| 20 | NTCA 2020 RTIME | McDonald's | 6721 | 14 | 7 | (7) |
| 21 | NTCA 2020 RTIME | Food - Sheraton | 6721 | 9 | 5 | (5) |
| 22 | NTCA 2020 RTIME | Food - Sheraton | 6610 | 5 | 3 | (3) |
| 23 | NTCA 2020 RTIME | Food - Sheraton | 6721 | 10 | 5 | (5) |
| 24 | NTCA 2020 RTIME | Wilbert | 6711 | 2,101 | 1,050 | (1,050) |
| 25 | NTCA RTIME MEETING PHOENIX | AMERICAN EXPRESS | 6534 | 440 | 154 | (286) |
| 26 | NTCA RTIME MEETING PHOENIX | AMERICAN EXPRESS | 6610 | 501 | 184 | (317) |
| 27 | NTCA RTIME MEETING PHOENIX | AMERICAN EXPRESS | 6711 | 765 | 309 | (456) |
| 28 | NTCA REGISTRATION -TERRY KUNSTEL | AMERICAN EXPRESS | 6711.1 | 1,993 | 650 | (1,344) |
| 29 | NTCA 2020 RUR TELE IND MTG/EXPO PHOENIX | JOHN LEHMAN | 6711.1 | 1,738 | 869 | (869) |
| 30 | NTCA 2020 RUR TELE IND MTG/EXPO PHOENIX | ROGER E DOUE | 6711.1 | 2,338 | 1,169 | (1,169) |
| 31 | NTCA RTIME MEETING PHOENIX | AMERICAN EXPRESS | 6711.1 | 1,723 | 597 | (1,126) |
| 32 | NTCA 2020 RUR TELE IND MTG/EXPO PHOENIX | RANDY VOGTS | 6711.1 | 1,800 | 900 | (900) |
| 33 | NTCA 2020 RUR TELE IND MTG/EXPO PHOENIX | TERRY G KUNSTEL | 6711.1 | 2,591 | 1,296 | (1,296) |
| 34 | REIMBURSE NTCA RTIME EXPENSES | BRIAN DAVIED | 6721 | 59 | 30 | (30) |
| 35 | NTCA 2020 RURAL TELECOM IND MTG & EXPO | CRAIG WILBERT | 6721 | 1,220 | 610 | (610) |
| 36 | NTCA RTIME MEETING PHOENIX | AMERICAN EXPRESS | 6721 | 589 | 220 | (368) |

Source: Craw-Kan's Response to Staff Data Request No. 37

| Line No. | Account | Account Description | Staff Adjustment | Regulated Percentage | Regulated Amount | Kansas Jurisdiction Percentage | Kansas Amount | Intrastate Separations | Intrastate Adjustment |
|----------|-----------------|--------------------------------|------------------|-------------------------|---------------------|--------------------------------------|---------------|---------------------------|--------------------------|
| 1 | 6610 | Marketing Expense | 21,218 | 100% | 21,218 | 82.27% | 17,456 | 0.581313 | 10,147 |
| 2 | 6610.0001 | Non-Member Marketing Expense | 70,219 | 100% | 70,219 | 82.27% | 57,769 | 0.581313 | 33,582 |
| 3 | 6613.0001 | Non-Member Product Advertising | 772 | 100% | 772 | 82.27% | 635 | 0.581313 | 369 |
| 4 | 6711 | Executive - Manager Expense | 900 | 100% | 900 | 83.34% | 750 | 0.597021 | 448 |
| 5 | 6711.1 | Executive - Board Expense | 497 | 100% | 497 | 83.34% | 414 | 0.597021 | 247 |
| 6 | 6728 | Other General & Admin Expenses | 38,312 | 100% | 38,312 | 83.34% | 31,929 | 0.544959 | 17,400 |
| 7 | Toal Adjustment | | \$ 131,917 | | 131,917 | | \$ 108,953 | | \$ 62,193 |

Source: Exhibit IDC-6(a)

Craw-Kan Telephone Cooperative
Advertising and Miscellaneous Expense Detail

Docket No. 22-CRKT-087-KSF
Exhibit IDC-5(a)

| Line No. | Account | Description | Vendor | Amount |
|----------|-----------|--|-----------------------------------|--------|
| 1 | 6728 | ANNUAL MEETING GIFT 500 TOTE BAGS | EMBASSY EMBROIDERY LLC | 713 |
| 2 | 6728 | ANNUAL MEETING GIFT 490 LED FLASHLIGHTS | EMBASSY EMBROIDERY LLC | 1,419 |
| 3 | 6610 | 80 CARHARTT ACRYLIC KNIT HATS BROWN | EMBASSY EMBROIDERY LLC | 954 |
| 4 | 6610 | 144 MESH BACK HATS | EMBASSY EMBROIDERY LLC | 936 |
| 5 | 6610 | 548 MESH BK HATS BLK/GRN BLK/YEL FUS/CHA | EMBASSY EMBROIDERY LLC | 3,270 |
| 6 | 6610 | 10 MESH CONTRAST HATS RED/WHITE/BLACK | EMBASSY EMBROIDERY LLC | 149 |
| 7 | 6610 | 100 MESH BACK CAP CAMO/NEON ORANGE | EMBASSY EMBROIDERY LLC | 650 |
| 8 | 6610 | UNIFORMS ZACH ADAMS | EMBASSY EMBROIDERY LLC | 163 |
| 9 | 6610 | 1/10 ADVERTISING | HOMETOWN GIRARD | 75 |
| 10 | 6613.0001 | 1/10 ADVERTISING | HOMETOWN GIRARD | 38 |
| 11 | 6610 | GIRARD SPORTS LIVE PRESENTING SPONSOR | HARRIS MEDIA SERVICES | 225 |
| 12 | 6610 | RECOGNITION BANQUET | CHAMBER OF COMMERCE | 167 |
| 13 | 6610 | 1/24 ADVERTISING | HOMETOWN GIRARD | 75 |
| 14 | 6610 | 12/13 ADVERTISING | HOMETOWN GIRARD | 75 |
| 15 | 6610 | 12/27 ADVERTISING | HOMETOWN GIRARD | 75 |
| 16 | 6610 | TEAM OF THE WEEK SPONSOR - JAN | SPORTS IN KANSAS, LLC | 150 |
| 17 | 6610 | GIRARD SPORTS LIVE PRESENTING SPONSOR | HARRIS MEDIA SERVICES | 225 |
| 18 | 6610 | 2/7 ADVERTISING | HOMETOWN GIRARD | 75 |
| 19 | 6610 | 2019/2020 YEARBOOK | NORTHEAST HIGH SCHOOL YEARBOOK | 60 |
| 20 | 6610 | YEARBOOK AD | PLEASANTON HIGH SCHOOL YEARBOOK | 47 |
| 21 | 6610 | 2/21 ADVERTISING | HOMETOWN GIRARD | 75 |
| 22 | 6610 | CHICKEN ANNIE'S GIRARD MENU AD | MENU PROS | 179 |
| 23 | 6610 | DISCOVER LINN COUNTY AD | LINN COUNTY NEWS | 37 |
| 24 | 6610 | JANUARY & FEBRUARY ADS | MULBERRY ADVANCE | 5 |
| 25 | 6610 | TEAM OF THE WEEK SPONSOR - FEB | SPORTS IN KANSAS, LLC | 150 |
| 26 | 6610 | GIRARD SPORTS LIVE PRESENTING SPONSOR | HARRIS MEDIA SERVICES | 225 |
| 27 | 6610 | 80 CARHARTT ACRYLIC KNIT HATS BROWN | EMBASSY EMBROIDERY LLC | 954 |
| 28 | 6610 | CRAWFORD HILLS SCORECARD AD | GOLF SKOR, LLC | 295 |
| 29 | 6610 | SPONSORSHIP | CELEBRATE GIRARD! | 2,000 |
| 30 | 6610 | REIMBURSE DRY CLEANING TABLE CLOTHS | ZACH ADAMS | 10 |
| 31 | 6610 | MARCH ADVERTISING | HOMETOWN GIRARD | 150 |
| 32 | 6610 | TEAM OF THE WEEK SPONSOR - FEB | SPORTS IN KANSAS, LLC | 150 |
| 33 | 6610 | MARCH AD | MULBERRY ADVANCE | 2 |
| 34 | 6610 | GIRARD SPORTS LIVE PRESENTING SPONSOR | HARRIS MEDIA SERVICES | 225 |
| 35 | 6610 | DRONEWORX MKTG PICS | AMERICAN EXPRESS | 100 |
| 36 | 6610 | APRIL ADVERTISING | HOMETOWN GIRARD | 150 |
| 37 | 6610 | TEAM OF THE WEEK SPONSOR - APR | SPORTS IN KANSAS, LLC | 150 |
| 38 | 6610 | APRIL AD | MULBERRY ADVANCE | 2 |
| 39 | 6610 | GIRARD SPORTS LIVE PRESENTING SPONSOR | HARRIS MEDIA SERVICES | 115 |
| 40 | 6610 | 144 MESH BACK HATS | EMBASSY EMBROIDERY LLC | 936 |
| 41 | 6610 | MAY ADVERTISING | HOMETOWN GIRARD | 225 |
| 42 | 6610 | TEAM OF THE WEEK SPONSOR - MAY | SPORTS IN KANSAS, LLC | 150 |
| 43 | 6610 | MAY AD | MULBERRY ADVANCE | 2 |
| 44 | 6610 | BILLBOARDS VINYL & 1ST MONTH | LAMAR COMPANIES | 575 |
| 45 | 6610 | JUNE ADVERTISING | HOMETOWN GIRARD | 300 |
| 46 | 6610 | TEAM OF THE WEEK SPONSOR - JUNE | SPORTS IN KANSAS, LLC | 150 |
| 47 | 6610 | JUNE AD | MULBERRY ADVANCE | 2 |
| 48 | 6610 | FACEBOOK ADVERTISING | AMERICAN EXPRESS | 44 |
| 49 | 6610 | HEPLER RODEO PRIZES -SPEAKERS | AMERICAN EXPRESS | 282 |
| 50 | 6610 | MARKETING VIDEOS -NERD & MAGICIAN | STORM CLOUD MARKETING | 1,328 |
| 51 | 6610 | JULY ADVERTISING | HOMETOWN GIRARD | 300 |
| 52 | 6610 | JULY AD | MULBERRY ADVANCE | 2 |
| 53 | 6610 | TEAM OF THE WEEK SPONSOR - JULY | SPORTS IN KANSAS, LLC | 150 |
| 54 | 6610 | 10 MESH CONTRAST HATS RED/WHITE/BLACK | EMBASSY EMBROIDERY LLC | 149 |
| 55 | 6610 | AUGUST ADVERTISING | HOMETOWN GIRARD | 300 |
| 56 | 6610 | YEARBOOK AD | SOUTHEAST HIGH SCHOOL YEARBOOK | 50 |
| 57 | 6610 | LINN CO FAIR & GENERAL RADIO ADS | FT SCOTT BROADCASTING COMPANY INC | 211 |
| 58 | 6610 | AUGUST AD | MULBERRY ADVANCE | 2 |
| 59 | 6610 | GIRARD SPORTS LIVE PRESENTING SPONSOR | HARRIS MEDIA SERVICES | 225 |
| 60 | 6610 | 100 MESH BACK CAP CAMO/NEON ORANGE | EMBASSY EMBROIDERY LLC | 650 |
| 61 | 6610 | SUPERVISOR MEETINGS, GOLF CLASSIC | AMERICAN EXPRESS | 189 |
| 62 | 6610 | SEPTEMBER ADVERTISING | HOMETOWN GIRARD | 60 |
| 63 | 6610 | 2020/2021 YEARBOOK | NORTHEAST HIGH SCHOOL YEARBOOK | 60 |
| 64 | 6610 | 5K SHIRT SPONSOR | NORTHEAST PTO | 75 |

Craw-Kan Telephone Cooperative
Advertising and Miscellaneous Expense Detail

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| Line No. | Account | Description | Vendor | Amount |
|----------|-----------|---|-------------------------------------|--------|
| 65 | 6610 | DISTRICT HOMECOMING AD | LINN COUNTY NEWS | 9 |
| 66 | 6610 | KMDO-AM & KOMB-FM RADIO ADS | FT SCOTT BROADCASTING COMPANY INC | 151 |
| 67 | 6610 | SEPTEMBER AD | MULBERRY ADVANCE | 2 |
| 68 | 6610 | GIRARD SPORTS LIVE PRESENTING SPONSOR | HARRIS MEDIA SERVICES | 225 |
| 69 | 6610 | REIMBURSE PAINT THE TOWN SUPPLIES | TIFFANY STOKES | 345 |
| 70 | 6610 | TEAM OF THE WEEK SPONSOR 9/1/20-8/31/21 | SPORTS IN KANSAS, LLC | 130 |
| 71 | 6610 | 10 TRUCK DECALS | PITTCRAFT PRINTING | 264 |
| 72 | 6610 | REIMBURSE FOR HALLOWEEN CANDY BAGS | GLASER, ALICIA | 111 |
| 73 | 6610 | OCTOBER ADVERTISING | HOMETOWN GIRARD | 90 |
| 74 | 6610 | KMDO-AM & KOMB-FM RADIO ADS | FT SCOTT BROADCASTING COMPANY INC | 151 |
| 75 | 6610 | OCTOBER AD | MULBERRY ADVANCE | 2 |
| 76 | 6610 | GIRARD SPORTS LIVE PRESENTING SPONSOR | HARRIS MEDIA SERVICES | 225 |
| 77 | 6610 | TEAM OF THE WEEK SPONSOR - OCT | SPORTS IN KANSAS, LLC | 125 |
| 78 | 6610 | XMAS TREE COMPETITION DECOR | GLASER, ALICIA | 189 |
| 79 | 6610 | NOVEMBER ADVERTISING | HOMETOWN GIRARD | 60 |
| 80 | 6610 | NOVEMBER AD | MULBERRY ADVANCE | 2 |
| 81 | 6610 | GIRARD SPORTS LIVE SPONSOR + PLAYOFFS | HARRIS MEDIA SERVICES | 280 |
| 82 | 6610 | DECEMBER ADVERTISING | HOMETOWN GIRARD | 60 |
| 83 | 6610 | KMDO-AM & KOMB-FM RADIO ADS | FT SCOTT BROADCASTING COMPANY INC | 30 |
| 84 | 6610 | DECEMBER AD | MULBERRY ADVANCE | 2 |
| 85 | 6610.0001 | NONMEMBER MAILING PITT | AMERICAN EXPRESS | 4,750 |
| 86 | 6610.0001 | PITTSBURG BIZ EXPO | PITTSBURG AREA CHAMBER OF COMMERCE | 400 |
| 87 | 6610.0001 | FT SCOTT CHAMBER DIRECTORY | METROMEDIA INC | 790 |
| 88 | 6610.0001 | 20/21 TRC MEMBERSHIP DIRECTOR | PITTSBURG AREA CHAMBER OF COMMERCE | 400 |
| 89 | 6610.0001 | CHAMBER FOUNDATION GOLF CLASSIC | PITTSBURG AREA CHAMBER OF COMMERCE | 250 |
| 90 | 6610.0001 | ANNUAL BANQUET TABLE SPONSOR | PITTSBURG AREA CHAMBER OF COMMERCE | 400 |
| 91 | 6610.0001 | TEAM OF THE WEEK SPONSOR - JAN | SPORTS IN KANSAS, LLC | 450 |
| 92 | 6610.0001 | YOUTH LEADERSHIP T-SHIRT SPONSOR | PITTSBURG AREA CHAMBER OF COMMERCE | 500 |
| 93 | 6610.0001 | SPONSORSHIP | FRONTENAC HOMECOMING INC | 200 |
| 94 | 6610.0001 | TEAM OF THE WEEK SPONSOR - FEB | SPORTS IN KANSAS, LLC | 450 |
| 95 | 6610.0001 | CHAMBER FOUNDATION GOLF CLASSIC 2 TEAMS | PITTSBURG AREA CHAMBER OF COMMERCE | 600 |
| 96 | 6610.0001 | NM ARIEL FOOTAGE AD 1 | TONY ERIK STONE | 400 |
| 97 | 6610.0001 | TEAM OF THE WEEK SPONSOR - FEB | SPORTS IN KANSAS, LLC | 450 |
| 98 | 6610.0001 | DRONEWORX MKTG PICS | AMERICAN EXPRESS | 100 |
| 99 | 6610.0001 | 1/2 PAGE YEARBOOK AD | FRONTENAC HIGH SCHOOL YEARBOOK | 175 |
| 100 | 6610.0001 | TEAM OF THE WEEK SPONSOR - APR | SPORTS IN KANSAS, LLC | 450 |
| 101 | 6610.0001 | NONMEMBER MARKETING | FT SCOTT BROADCASTING COMPANY INC | 100 |
| 102 | 6610.0001 | TEAM OF THE WEEK SPONSOR - MAY | SPORTS IN KANSAS, LLC | 450 |
| 103 | 6610.0001 | HEALTH UPDATE SPONSORSHIP | FT SCOTT BROADCASTING COMPANY INC | 135 |
| 104 | 6610.0001 | YOU NEED CRAW KAN VIDEO | TONY ERIK STONE | 500 |
| 105 | 6610.0001 | FALL SPORTS PROGRAM 1/2 PAGE COLOR | SMC BOOSTER CLUB | 210 |
| 106 | 6610.0001 | BILLBOARDS VINYL & 1ST MONTH | LAMAR COMPANIES | 575 |
| 107 | 6610.0001 | MEDIA GUIDE AD | PHS QUARTERBACK CLUB | 500 |
| 108 | 6610.0001 | HEALTH UPDATE SPONSORSHIP | FT SCOTT BROADCASTING COMPANY INC | 100 |
| 109 | 6610.0001 | TEAM OF THE WEEK SPONSOR - JUNE | SPORTS IN KANSAS, LLC | 450 |
| 110 | 6610.0001 | PITT METRO AREA ECON REPORT AD 2ND QTR | PITTSBURG STATE UNIVERSITY - KCOB | 60 |
| 111 | 6610.0001 | REIMBURSE FOR MARKETING PROPS | JERIME CARPENTER | 32 |
| 112 | 6610.0001 | CRAWFORD CO FAIR RODEO SPONSOR | HOMETOWN GIRARD | 100 |
| 113 | 6610.0001 | GOOGLE & FACEBOOK ADS | AMERICAN EXPRESS | 194 |
| 114 | 6610.0001 | 2 MULLIGANS 2020 GOLF CLASSIC | PITTSBURG AREA CHAMBER OF COMMERCE | 80 |
| 115 | 6610.0001 | GOLF CLASSIC TEAM REG & BANNER SPONSOR | FORT SCOTT AREA CHAMBER OF COMMERCE | 540 |
| 116 | 6610.0001 | MARKETING VIDEOS -NERD & MAGICIAN | STORM CLOUD MARKETING | 3,098 |
| 117 | 6610.0001 | TEAM OF THE WEEK SPONSOR - JULY | SPORTS IN KANSAS, LLC | 450 |
| 118 | 6610.0001 | HEALTH UPDATE SPONSORSHIP | FT SCOTT BROADCASTING COMPANY INC | 100 |
| 119 | 6610.0001 | ONLINE MARKETING | AMERICAN EXPRESS | 2,160 |
| 120 | 6610.0001 | BILLBOARD 2711 N BDWY PITTSBURG | ALL AMERICAN OUTDOOR ADVERTISING CO | 247 |
| 121 | 6610.0001 | LINN CO FAIR & GENERAL RADIO ADS | FT SCOTT BROADCASTING COMPANY INC | 211 |
| 122 | 6610.0001 | MAGICIAN TV ADS | KFJX | 1,000 |
| 123 | 6610.0001 | MAGICIAN TV ADS | KOAM | 3,990 |
| 124 | 6610.0001 | BILLBOARD 2711 N BDWY PITTSBURG | ALL AMERICAN OUTDOOR ADVERTISING CO | 425 |
| 125 | 6610.0001 | ONLINE MARKETING, FS MAILER | AMERICAN EXPRESS | 4,519 |
| 126 | 6610.0001 | 2 BILLBOARDS | LAMAR COMPANIES | 325 |
| 127 | 6610.0001 | KMDO-AM & KOMB-FM RADIO ADS | FT SCOTT BROADCASTING COMPANY INC | 151 |
| 128 | 6610.0001 | MAGICIAN TV ADS | KFJX | 1,335 |

Craw-Kan Telephone Cooperative
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| Line No. | Account | Description | Vendor | Amount |
|----------|-----------|--|-------------------------------------|--------|
| 129 | 6610.0001 | MAGICIAN TV ADS | KOAM | 3,223 |
| 130 | 6610.0001 | SEPT BILLBOARD SPACE CATCH-UP | LAMAR COMPANIES | 125 |
| 131 | 6610.0001 | BILLBOARD 2711 N BDWY PITTSBURG | ALL AMERICAN OUTDOOR ADVERTISING CO | 425 |
| 132 | 6610.0001 | 2 BILLBOARDS OCT | LAMAR COMPANIES | 450 |
| 133 | 6610.0001 | ONLINE MARKETING | AMERICAN EXPRESS | 3,194 |
| 134 | 6610.0001 | TEAM OF THE WEEK SPONSOR 9/1/20-8/31/21 | SPORTS IN KANSAS, LLC | 350 |
| 135 | 6610.0001 | KMDO-AM & KOMB-FM RADIO ADS | FT SCOTT BROADCASTING COMPANY INC | 151 |
| 136 | 6610.0001 | MAGICIAN TV ADS | KFJX | 140 |
| 137 | 6610.0001 | NERD TV ADS | KFJX | 1,525 |
| 138 | 6610.0001 | MAGICIAN TV ADS | KOAM | 418 |
| 139 | 6610.0001 | NERD TV ADS | KOAM | 3,210 |
| 140 | 6610.0001 | BILLBOARD 2711 N BDWY PITTSBURG | ALL AMERICAN OUTDOOR ADVERTISING CO | 425 |
| 141 | 6610.0001 | TEAM OF THE WEEK SPONSOR - OCT | SPORTS IN KANSAS, LLC | 375 |
| 142 | 6610.0001 | APPROVED VIDEO EDITS -NERD | STORM CLOUD MARKETING | 225 |
| 143 | 6610.0001 | 2 BILLBOARDS NOV | LAMAR COMPANIES | 450 |
| 144 | 6610.0001 | ONLINE MARKETING, MAILER | AMERICAN EXPRESS | 4,149 |
| 145 | 6610.0001 | ELF & TRAINER COMMERCIAL PROPS | AMAZON | 51 |
| 146 | 6610.0001 | MARKETING VIDEOS -ELF & PERSONAL TRAINER | STORM CLOUD MARKETING | 1,275 |
| 147 | 6610.0001 | NERD & ELF TV ADS | KFJX | 1,825 |
| 148 | 6610.0001 | NERD & ELF TV ADS | KOAM | 3,124 |
| 149 | 6610.0001 | BILLBOARD 2711 N BDWY PITTSBURG | ALL AMERICAN OUTDOOR ADVERTISING CO | 425 |
| 150 | 6610.0001 | 2 BILLBOARDS DEC | LAMAR COMPANIES | 450 |
| 151 | 6610.0001 | NONMEMBER MARKETING | AMERICAN EXPRESS | 6,145 |
| 152 | 6610.0001 | KMDO-AM & KOMB-FM RADIO ADS | FT SCOTT BROADCASTING COMPANY INC | 30 |
| 153 | 6610.0001 | ELF TV ADS | KFJX | 1,678 |
| 154 | 6610.0001 | ELF TV ADS | KOAM | 3,584 |
| 155 | 6613.0001 | 1/24 ADVERTISING | HOMETOWN GIRARD | 38 |
| 156 | 6613.0001 | 12/13 ADVERTISING | HOMETOWN GIRARD | 38 |
| 157 | 6613.0001 | 12/27 ADVERTISING | HOMETOWN GIRARD | 38 |
| 158 | 6613.0001 | 2/7 ADVERTISING | HOMETOWN GIRARD | 38 |
| 159 | 6613.0001 | 2/21 ADVERTISING | HOMETOWN GIRARD | 38 |
| 160 | 6613.0001 | MARCH ADVERTISING | HOMETOWN GIRARD | 75 |
| 161 | 6613.0001 | APRIL ADVERTISING | HOMETOWN GIRARD | 75 |
| 162 | 6613.0001 | MAY ADVERTISING | HOMETOWN GIRARD | 113 |
| 163 | 6613.0001 | FORT SCOTT MAILING | AMERICAN EXPRESS | 285 |
| 164 | 6711 | BOARD XMAS GIFT CARDS | AMERICAN EXPRESS | 900 |
| 165 | 6711.1 | BOARD CHRISTMAS GIFT CARDS | CRAIG WILBERT | 450 |
| 166 | 6728 | RETIREMENT AWARD | KENNY CONLEY | 500 |
| 167 | 6728 | MARIO MOTHER FUNERAL | AMERICAN EXPRESS | 81 |
| 168 | 6728 | REIMBURSE FOR CHRISTMAS DECOR & SUIT | TIFFANY STOKES | 125 |
| 169 | 6728 | REIMBURSE FOR FLOWERS -C.WALSH HOSPITAL | BECKY SHIVELY | 48 |
| 170 | 6728 | FUNERAL FLOWERS | AMERICAN EXPRESS | 52 |
| 171 | 6728 | JIM O'TOOLE FUNERAL FLOWERS | JENNY'S FLOWER SHOPPE | 111 |
| 172 | 6728 | FACEBOOK JOB POSTING | AMERICAN EXPRESS | 25 |
| 173 | 6728 | PLANT SARAH GARRETT GRANDMOTHER FUNERAL | THE LITTLE SHOP OF FLOWERS | 49 |
| 174 | 6728 | FLOWERS JAMIE & STARR URN, JAMIE GRAVE | BECKY SHIVELY | 90 |
| 175 | 6728 | MEMORIAL | WARREN D MCGOWN SCHOLARSHIP FUND | 50 |
| 176 | 6728 | WANDA LEE RHEUMS MEMORIAL | LEUKEMIA SOCIETY | 50 |
| 177 | 6728 | LOCAL SERVICE RATE AD | NOWATA STAR | 16 |
| 178 | 6728 | ED LEE FUNERAL FLOWERS | JENNY'S FLOWER SHOPPE | 142 |
| 179 | 6728 | ANNUAL MEMBERSHIP FEES | AMERICAN EXPRESS | 250 |
| 180 | 6728 | AUGUST NEWSLETTER & POSTAGE | FORMS ONE | 4,843 |
| 181 | 6728 | ANNUAL MEETING GIFT 500 TOTE BAGS | EMBASSY EMBROIDERY LLC | 713 |
| 182 | 6728 | ANNUAL MEETING GIFTS -BLANKETS & MASKS | PITTCRAFT PRINTING | 11,121 |
| 183 | 6728 | ANNUAL MEETING GIFT 490 LED FLASHLIGHTS | EMBASSY EMBROIDERY LLC | 1,419 |
| 184 | 6728 | OCTOBER NEWSLETTER & POSTAGE | PITTCRAFT PRINTING | 5,026 |
| 185 | 6728 | ANNUAL MEETING COOKIES -150 PKGS OF 2 | CASEY'S GENERAL STORE | 217 |
| 186 | 6728 | ANNUAL MEETING COOKIES -150 PKGS OF 2 | SUBWAY | 163 |
| 187 | 6728 | ANNUAL MEETING \$50 WINNER! | AMERICAN NATIONAL INSURANCE | 50 |
| 188 | 6728 | ANNUAL MEETING \$50 WINNER! | CRAWFORD COUNTY TREASURER | 50 |
| 189 | 6728 | ANNUAL MEETING \$50 WINNER! | DEBUSK, ZACH | 50 |
| 190 | 6728 | ANNUAL MEETING \$50 WINNER! | DELANGE, DARRIN | 50 |
| 191 | 6728 | ANNUAL MEETING \$50 WINNER! | DULING, PATRICK | 50 |
| 192 | 6728 | ANNUAL MEETING \$50 WINNER! | EXCHANGE STATE BANK | 50 |

Craw-Kan Telephone Cooperative
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| Line No. | Account | Description | Vendor | Amount |
|----------|---------|---|------------------------------|--------|
| 193 | 6728 | ANNUAL MEETING \$50 WINNER! | FOGG, BRENDA | 50 |
| 194 | 6728 | ANNUAL MEETING \$50 WINNER! | FUGITT, RICHARD | 50 |
| 195 | 6728 | ANNUAL MEETING \$50 WINNER! | HALL, MARYBELLE | 50 |
| 196 | 6728 | ANNUAL MEETING \$50 WINNER! | HART, VERNON | 50 |
| 197 | 6728 | ANNUAL MEETING \$50 WINNER! | HORTON, GARY | 50 |
| 198 | 6728 | ANNUAL MEETING \$50 WINNER! | ASHMORE, RUBY | 50 |
| 199 | 6728 | ANNUAL MEETING \$50 WINNER! | JAMES, JERRY | 50 |
| 200 | 6728 | ANNUAL MEETING \$50 WINNER! | KANNARR EYE CARE | 50 |
| 201 | 6728 | ANNUAL MEETING \$50 WINNER! | KANSAS WILDLIFE & PARKS | 50 |
| 202 | 6728 | ANNUAL MEETING \$50 WINNER! | LEHMAN, MARK | 50 |
| 203 | 6728 | ANNUAL MEETING \$50 WINNER! | LOFFSWOLD, RICHARD | 50 |
| 204 | 6728 | ANNUAL MEETING \$50 WINNER! | MALLAMS, CHARLES | 50 |
| 205 | 6728 | ANNUAL MEETING \$50 WINNER! | MANION JR, JOHN T | 50 |
| 206 | 6728 | ANNUAL MEETING \$50 WINNER! | MCKEE, CAROLYN | 50 |
| 207 | 6728 | ANNUAL MEETING \$50 WINNER! | MCNAMARA, BERNADEAN | 50 |
| 208 | 6728 | ANNUAL MEETING \$50 WINNER! | MILLER, THOMAS | 50 |
| 209 | 6728 | ANNUAL MEETING \$50 WINNER! | BENNETT, ALLAN V | 50 |
| 210 | 6728 | ANNUAL MEETING \$50 WINNER! | O'TOOLE, MIKE | 50 |
| 211 | 6728 | ANNUAL MEETING \$50 WINNER! | O'TOOLE CONSTRUCTION INC | 50 |
| 212 | 6728 | ANNUAL MEETING \$50 WINNER! | PARKER, CHARLES | 50 |
| 213 | 6728 | ANNUAL MEETING \$50 WINNER! | PARSONS, LISA | 50 |
| 214 | 6728 | ANNUAL MEETING \$50 WINNER! | PAYNE, JACK | 50 |
| 215 | 6728 | ANNUAL MEETING \$50 WINNER! | REITH, ILENE | 50 |
| 216 | 6728 | ANNUAL MEETING \$50 WINNER! | RUNNING D PRODUCTS INC | 50 |
| 217 | 6728 | ANNUAL MEETING \$50 WINNER! | SCALES, DAN | 50 |
| 218 | 6728 | ANNUAL MEETING \$50 WINNER! | SELL, JOHN | 50 |
| 219 | 6728 | ANNUAL MEETING \$50 WINNER! | SIEBERT, CRAIG | 50 |
| 220 | 6728 | ANNUAL MEETING \$50 WINNER! | BRENEMAN, ROGER | 50 |
| 221 | 6728 | ANNUAL MEETING \$50 WINNER! | SISNEY, SHERRY A | 50 |
| 222 | 6728 | ANNUAL MEETING \$50 WINNER! | SJS | 50 |
| 223 | 6728 | ANNUAL MEETING \$50 WINNER! | SMITH, JEWELL | 50 |
| 224 | 6728 | ANNUAL MEETING \$50 WINNER! | STEVENS, PATSY A | 50 |
| 225 | 6728 | ANNUAL MEETING \$50 WINNER! | TRAMMELL, BETTY | 50 |
| 226 | 6728 | ANNUAL MEETING \$50 WINNER! | VERNON ULBRICH TRUST | 50 |
| 227 | 6728 | ANNUAL MEETING \$50 WINNER! | VIETTI, JAMES KIRK | 50 |
| 228 | 6728 | ANNUAL MEETING \$50 WINNER! | VONSOOSTEN, EDGAR | 50 |
| 229 | 6728 | ANNUAL MEETING \$50 WINNER! | WENZELBURGER, MARK | 50 |
| 230 | 6728 | ANNUAL MEETING \$50 WINNER! | WEST RIDGE | 50 |
| 231 | 6728 | ANNUAL MEETING \$50 WINNER! | BUALLE, MARVIN | 50 |
| 232 | 6728 | ANNUAL MEETING \$50 WINNER! | WILSON, SCOTT | 50 |
| 233 | 6728 | ANNUAL MEETING \$50 WINNER! | BUCKLE, JODY | 50 |
| 234 | 6728 | ANNUAL MEETING \$50 WINNER! | CHICKEN ANNIES | 50 |
| 235 | 6728 | ANNUAL MEETING \$50 WINNER! | COMMUNITY NATIONAL BANK | 50 |
| 236 | 6728 | ANNUAL MEETING \$50 WINNER! | CONSERVATION DISTRICT OFFICE | 50 |
| 237 | 6728 | ANNUAL MEETING - 2 GOLF CART RENTAL | BATTERY MART | 140 |
| 238 | 6728 | ANNUAL MEETING GIFTS -MASKS | PITTCRAFT PRINTING | 1,356 |
| 239 | 6728 | REIMBURSE FOR DONUTS | ZACH ADAMS | 42 |
| 240 | 6728 | HALLOWEEN COSTUME CONTEST | CRAW-KAN TELEPHONE CASH | 175 |
| 241 | 6728 | HALLOWEEN PARTY LUNCH | OPIES PIZZA | 54 |
| 242 | 6728 | RAFFLE WHISKEY BASKET ITEMS | GLASER, ALICIA | 51 |
| 243 | 6728 | REIMBURSE FOR XMAS RAFFLE/AUCTION ITEMS | GLASER, ALICIA | 353 |
| 244 | 6728 | 5 YEAR SERVICE AWARD | AMANDA BURKE | 100 |
| 245 | 6728 | 10 YEAR SERVICE AWARD | JERIME CARPENTER | 200 |
| 246 | 6728 | 15 YEAR SERVICE AWARD | JASON COLEMAN | 300 |
| 247 | 6728 | 10 YEAR SERVICE AWARD | SARAH GARRETT | 200 |
| 248 | 6728 | 25 YEAR SERVICE AWARD | BILL GREEN | 500 |
| 249 | 6728 | 10 YEAR SERVICE AWARD | JACE JOHNSON | 200 |
| 250 | 6728 | 25 YEAR SERVICE AWARD | WADE JOHNSON | 500 |
| 251 | 6728 | 20 YEAR SERVICE AWARD | MARVIN JONES | 400 |
| 252 | 6728 | 5 YEAR SERVICE AWARD | MICHAEL MCDOWELL | 100 |
| 253 | 6728 | 5 YEAR SERVICE AWARD | BETH MURPHY | 100 |
| 254 | 6728 | 5 YEAR SERVICE AWARD | BRANDON PALUMBO | 100 |
| 255 | 6728 | 15 YEAR SERVICE AWARD | ERIC SCHIEFELBEIN | 300 |
| 256 | 6728 | 15 YEAR SERVICE AWARD | JUSTIN SHAFFER | 300 |

Craw-Kan Telephone Cooperative
Advertising and Miscellaneous Expense Detail

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Exhibit IDC-5(a)

| Line No. | Account | Description | Vendor | Amount |
|------------|---------|--|---------------------|-------------------------|
| 257 | 6728 | 5 YEAR SERVICE AWARD | ASHLEY SVOBODA | 100 |
| 258 | 6728 | 15 YEAR SERVICE AWARD | CHET ZORNES | 300 |
| 259 | 6728 | REIMBURSE FOR GIRARD RAFFLE/BASKET ITEMS | BETH MURPHY | 142 |
| 260 | 6728 | XMAS RAFFLE/AUCTION | AMERICAN EXPRESS | 700 |
| 261 | 6728 | REIMBURSE XMAS PRIZE, LYSOL | GLASER, ALICIA | 6 |
| 262 | 6728 | REIMBURSE XMAS PRIZE, LYSOL | GLASER, ALICIA | 30 |
| 263 | 6728 | REIMBURSE FOR XMAS PARTY GAME PRIZES | LUCAS STANSBURY | 82 |
| 264 | 6728 | REIMBURSE FOR XMAS RAFFLE/AUCTION ITEMS | BECKY SHIVELY | 358 |
| 265 | 6728 | REIMBURSE NEEDY FAMILY FOR XMAS PARTY | EXCHANGE STATE BANK | 133 |
| 266 | 6728 | CHRISTMAS PARTY RAFFLE & AUCTION ITEMS | TIFFANY STOKES | 1,268 |
| 267 | 6711.1 | SPECIAL BOARD MEETING | AMERICAN EXPRESS | 47 |
| 268 | | Total Advertising Expenses | | <u>\$131,917</u> |

Source: Craw-Kan's Response to Staff Data Requests Nos. 3 & 28

Craw-Kan Telephone Cooperative
Audit Expense
Staff Income Statement Adjustment No. 12
Test Year Ending December 31, 2020

Docket No. 22-CRKT-087-KSF
Exhibit IDC-6

| Line No. | Description | Total Company | Intrastate Separations | Intrastate Adjustment |
|----------|---|---------------------------|------------------------|---------------------------|
| 1 | Adjustment to General and Administrative - Audit Expense (Acct. 6720) | (14,143) | 1.000000 | (14,143) |
| 2 | Staff Adjustment to Audit Expense | <u>\$ (14,143)</u> | | <u>\$ (14,143)</u> |

Breakdown of Adjustment

| | | | | |
|---|---|--|---------------|---------------------------|
| 3 | Craw-Kan Audit Expense | | 55,720 | |
| 4 | KCC Assessable Audit Expense | | 23,563 | |
| 5 | Total Audit Expenses | | <u>79,283</u> | |
| 6 | Amortization Period (Years) | | <u>5</u> | |
| 7 | Annual Audit Amortization | | | 15,857 |
| 8 | Less: Craw-Kan Adjustment for Audit Expense | | | <u>30,000</u> |
| 9 | Staff Adjustment to Audit Expense (Acct. 6720) | | | <u>\$ (14,143)</u> |

Detail of Audit Expense Calculations

Consultant Fees - TCA

| | | | | |
|----|--------------------|--|---------------|--------|
| 10 | March | | 104 | |
| 11 | April | | 945 | |
| 12 | May | | 563 | |
| 13 | June | | 1,314 | |
| 14 | July | | 4,743 | |
| 15 | August | | 13,732 | |
| 16 | September | | 485 | |
| 17 | October | | 6,578 | |
| 18 | November | | <u>22,794</u> | |
| 19 | Total TCA Invoices | | | 51,258 |

Legal Fees - Jamison Law

| | | | | |
|----|-------------------------------------|--|--------------|-------------------------|
| 20 | To Date | | <u>4,463</u> | |
| 21 | Total Jamison Law Invoices | | | <u>4,463</u> |
| 22 | Total Craw Kan Audit Expense | | | <u>\$ 55,720</u> |

KCC Maximum Assessment Calculation

| | | | | |
|----|--|--|--------------|--|
| 23 | Maximum Assessment for Fiscal Year per Accounting | | 37,205 | |
| 24 | Less: Assessments to Date (includes Audit Assessments) | | <u>3,777</u> | |
| 25 | Remaining Maximum Assessment for Fiscal Year | | 33,428 | |
| 26 | Assessments for Docket to date (included in Assessments to Date) | | <u>-</u> | |
| 27 | Maximum Assessment for Docket | | 33,428 | |

KCC Audit Expenses

| | | | | |
|----|--------------------------------|--------------|---------------|-------------------------|
| 28 | Staff | 19,433 | | |
| 29 | Consultants and Expenses | <u>4,130</u> | | |
| 30 | Total KCC Audit Expenses | | <u>23,563</u> | |
| 31 | Total KCC Audit Expense | | | <u>\$ 23,563</u> |

Sources: Application, Section 9

Response to Staff Data Request Nos. 34 and 61

STATE OF KANSAS)
) ss.
COUNTY OF SHAWNEE)

VERIFICATION

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



Ian Campbell
Auditor
State Corporation Commission of the
State of Kansas

Subscribed and sworn to before me this 16 day of December, 2021.



Notary Public

My Appointment Expires: 4/28/25



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

CERTIFICATE OF SERVICE

22-CRKT-087-KSF

I, the undersigned, certify that a true and correct copy of the above and foregoing testimony was electronically mailed this 15th day of December, 2021, to the following:

CRAIG WILBERT, GENERAL MANAGER
CRAW-KAN TELEPHONE COOPERATIVE, INC.
200 N OZARK
PO BOX 100
GIRARD, KS 66743
crwilbert@ckt.net

COLLEEN JAMISON
JAMISON LAW, LLC
P O BOX 128
TECUMSEH, KS 66542
colleen.jamison@jamisonlaw.legal

BRIAN G. FEDOTIN, GENERAL COUNSEL
KANSAS CORPORATION COMMISSION
1500 SW ARROWHEAD RD
TOPEKA, KS 66604
b.fedotin@kcc.ks.gov

AHSAN LATIF, LITIGATION COUNSEL
KANSAS CORPORATION COMMISSION
1500 SW ARROWHEAD RD
TOPEKA, KS 66604
a.latif@kcc.ks.gov

MICHAEL NEELEY, LITIGATION COUNSEL
KANSAS CORPORATION COMMISSION
1500 SW ARROWHEAD RD
TOPEKA, KS 66604
m.neeley@kcc.ks.gov

STACEY BRIGHAM, TCA - TELECOM CONSULTING
ASSOCIATION
S&T COMMUNICATIONS LLC
320 KANSAS AVE
PO BOX 99
BREWSTER, KS 67732
sbrigham@tcatel.com



Abigail Emery