

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

<b>In the Matter of the Application of Rainbow</b>	)	
<b>Telecommunication Association, Inc., for</b>	)	<b>Docket No. 17-RNBT-555-KSF</b>
<b>an Increase in its Cost-Based Kansas</b>	)	
<b>Universal Service Fund Support.</b>	)	

**DIRECT TESTIMONY  
PREPARED BY  
KATIE L. FIGGS  
UTILITIES DIVISION  
KANSAS CORPORATION COMMISSION  
October 26, 2017**

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

2   A.    My name is Katie L. Figgs. My business address is 1500 Southwest Arrowhead Road,  
3       Topeka, Kansas, 66604.

4  
5   **Q.    By whom are you employed and in what capacity?**

6   A.    I am employed by the Kansas Corporation Commission (KCC or Commission) as a  
7       Senior Auditor.

8  
9   **Q.    Would you please describe your educational background and business experience?**

10  A.    I received a Bachelor's of Business Administration with an emphasis in Accounting from  
11       Washburn University in May of 2011. I began employment with the Commission as a  
12       Regulatory Auditor in August 2012 and then was promoted to my current position in  
13       November 2016.

14  
15  **Q.    Have you ever testified before the Commission?**

16  A.    Yes. I have filed testimony before the Commission in Docket Nos. 12-LHPT-875-AUD,  
17       13-JBNT-437-KSF, 13-PLTT-678-KSF, 14-ATMG-320-RTS, 14-S&TT-525-KSF, 15-  
18       MRGT-097-AUD, 15-WSEE-115-RTS, 15-TWVT-213-AUD, and 16-ATMG-079-RTS.

19  
20  **Q.    What were your responsibilities in the review of Rainbow Telecommunication**  
21       **Association, Inc.'s (Applicant or Rainbow) June 19, 2017, Application?**

22  A.    My responsibilities as a Senior Auditor were to analyze, audit, and review Rainbow's  
23       filing before the Commission to determine its cost-based Kansas Universal Service Fund

1 (KUSF) support to reflect its current revenue requirement and circumstances. I reviewed  
2 the Company's filing, requested and analyzed additional information, and participated in  
3 an on-site review at the Company's headquarters in Everest, Kansas to inspect records,  
4 tour the Company's facilities, and to confer with Rainbow's management and  
5 consultants. In addition, I calculated and am sponsoring selected Staff adjustments to  
6 Rainbow's Pro Forma Rate Base and Income Statement. My duties were carried out  
7 under the direction of the Chief of Accounting and Financial Analysis, Justin Grady.  
8

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

10 A. The purpose of my testimony is to sponsor adjustments and schedules based on Staff's  
11 review of Rainbow's Application. My testimony will be presented in the following  
12 manner:

- 13       ▪ Overview
  - 14       ▪ Staff Accounting Schedules
  - 15       ▪ Background
  - 16       ▪ Rate Base Adjustment
  - 17       ▪ Income Statement Adjustment
- 18

19 **OVERVIEW**

20

21 **Q. Please provide a summary of your testimony:**

22 A. In the testimony that follows I recommend the Commission adopt the following changes  
23 to the Rate Base and cost of service requested by Rainbow:

- 1           ▪ Update Plant in Service in the calculation of Rainbow's Rate Base to August
- 2           31, 2017;
- 3           ▪ Update Accumulated Depreciation in the calculation of Rainbow's Rate Base
- 4           to August 31, 2017;
- 5           ▪ Update Depreciation Expense to correspond with Staff's updates to Plant in
- 6           Service and Accumulated Depreciation;
- 7           ▪ Update of actual Access Revenue and Local Service Revenue as appropriate;
- 8           and
- 9           ▪ Remove excessive and unnecessary expenditures for furniture and audio-
- 10          visual equipment during Rainbow's recent renovation of its main office.

11  
12  
13 **Q. Has the Commission previously audited Rainbow to determine its appropriate, cost-**  
14 **based level of KUSF?**

15 A. Yes. Rainbow filed an Application for additional support from the Kansas Universal  
16 Service Fund in Docket No. 11-RBNT-608-KSF (11-608 Docket). The test year in the  
17 11-608 Docket was the period ending December 31, 2010, and was adjusted for known  
18 and measurable changes. Rainbow is currently requesting to increase its level of KUSF  
19 support to \$1,532,527 from its current level of \$135,542 per year, an increase of  
20 \$1,387,985 per year.<sup>1</sup>

21  
22  

---

<sup>1</sup> See June 19, 2017, Application, Section 3, Schedule 1.

**Q. What test year did Rainbow use in its Application before the Commission in this proceeding?**

A. Rainbow used a test year ending December 31, 2016, with cost study and pro forma adjustments to revenues, expenses and plant in service to capture pro forma changes through June 30, 2017.

**Q. What is Staff's proposed level of cost-based KUSF support after incorporating Staff's adjustments within the Company's filed position?**

A. The total effect of Staff's recommended adjustments results in an intrastate revenue increase of \$618,864, and an equal increase to the Company's current KUSF support. Thus, Staff recommends the Commission increase Rainbow's KUSF draw to \$754,406. Below is a chart comparing the Company's filed position and Staff's recommendation for net intrastate rate base, requested rate of return on assets, pro forma intrastate income, and the level of KUSF support.

Description	Rainbow	Staff
Net Intrastate Rate Base	\$9,733,318	\$8,546,453
Rate of Return	10.75%	7.85%
Income (Loss)	(\$341,653)	\$52,032
Change in KUSF Support	\$1,387,985	\$618,864

1 **Q. Please provide the list of Staff witnesses and a brief description of the testimony they**  
2 **are sponsoring.**

3 A. Ann Diggs: Ms. Diggs sponsors testimony related to various rate base and income  
4 statement adjustments including payroll, employee benefits, billing and collection, etc.  
5 Additionally, Ms. Diggs sponsors allocations proposed by Staff.

6 Adam Gatewood: Mr. Gatewood sponsors testimony related to capital structure, cost of  
7 long term debt, and return on equity.

8 Kristina Luke Fry: Ms. Luke Fry sponsors testimony related to various income statement  
9 adjustments including advertising expense, dues and donations, miscellaneous expenses,  
10 property taxes, KUSF support, and audit expense.

11 Roxie McCullar: Ms. McCullar sponsors testimony related to the Federal  
12 Communications Commission's separations process and the application of K.S.A. 66-  
13 2008(e)(2) for Federal Universal Service Fund (FUSF) support.

14  
15 **Q. Please summarize the adjustments Staff is proposing in this Docket.**

16 A. The following table presents a summarized list of Staff's adjustments, witnesses and the  
17 amount of the adjustments they are sponsoring.

18

Adj No.	Witness	Description	Amount
RB-1	Ann Diggs	Reverse GSF Rate Base Cost Study Allocations	\$321,600
RB-2	Ann Diggs	GSF Assets & Related A/D	(463,441)
RB-3	Ann Diggs	R&S Prepayment Removal	(350,684)
RB-4	Roxie McCullar	Cost Study Adjustment Error	(191,665)

RB-5	Katie Figgs	Update Plant in Service	176,848
RB-6	Katie Figgs	Unnecessary/Excessive Renovation Costs	(52,992)
RB-7	Katie Figgs	Update Accumulated Depreciation	1,427,607
RB-8	Katie Figgs	Cash Working Capital	(413)
IS-1	Kristina Luke Fry	Local Revenue and Intrastate Access Revenue and KUSF	891
IS-2	Kristina Luke Fry	Audit Expense	15,921
IS-3	Kristina Luke Fry	Property Taxes	15,010
IS-4	Kristina Luke Fry	Dues	1,799
IS-5	Kristina Luke Fry	Lobbying	3,444
IS-6	Kristina Luke Fry	Donations	2,512
IS-7	Kristina Luke Fry	Corporate Image Advertising	21,914
IS-8	Kristina Luke Fry	Remove Meal Expense	1,188
IS-9	Kristina Luke Fry	Remove iPads Expense	1,742
IS-10	Kristina Luke Fry	Remove Traveling Expense	9,075
IS-11	Ann Diggs	Reverse GSF Expense Allocation	(166,677)
IS-12	Ann Diggs	GSF, Executive, and G&A Allocations	177,667
IS-13	Ann Diggs	Reverse Company's Benefits and Payroll Taxes	117,553
IS-14	Ann Diggs	Payroll Expense	(10,176)
IS-15	Ann Diggs	Benefits and Payroll Taxes Expense	(3,312)
IS-16	Ann Diggs	Early Retirement Incentives	9,319
IS-17	Ann Diggs	Board Member Expenses	27,944
IS-18	Ann Diggs	Billing and Collections Software Maintenance	18,652

		Expense	
IS-19	Roxie McCullar	Update FUSF Level	(80,333)
IS-20	Roxie McCullar	Correction of Cost Study Adjustment Errors	(62,249)
IS-21	Katie Figgs	Depreciation Expense	534,623
IS-22	Katie Figgs	Network Access Revenue	2,336
IS-23	Katie Figgs	Local Revenue	20,849
IS-24	Katie Figgs	Unnecessary/Excessive Renovation Expense	24,832

**STAFF ACCOUNTING SCHEDULES**

**Q. Are you sponsoring Staff Accounting Schedules?**

A. Yes.

**Q. Please summarize how Staff's Accounting Schedules are organized.**

A. Summary schedules are presented first, with the Schedules showing the derivation of the recommended adjustments following. The elements comprising the proposed revenue requirements are summarized on Staff Schedule REV REQ. Staff's proposed rate base is brought forward from Staff Schedule A-1, Staff Adjusted and Pro Forma Rate Base. Similarly, Staff's adjusted net operating income recommendations are brought forward from Staff Schedule B-1, Staff Adjusted and Pro Forma Operating Income Statement. Staff's cost of capital recommendation is set forth on Staff Schedule C-1, Capital Structure. The Schedules are organized as follows:



- 1           ▪ REV REQ lists individual components of Staff's pro forma revenue
- 2           requirement calculation, delineated between total company, interstate, and
- 3           intrastate.
- 4           ▪ A-1 shows Test Year Rate Base, as adjusted by the Company and Staff, on a
- 5           total company basis, interstate/intrastate separations factors, and amounts
- 6           allocated to the intrastate jurisdiction.
- 7           ▪ A-2 lists Staff's individual adjustments to the Company's pro forma test year
- 8           rate base.
- 9           ▪ A-3 calculates Cash Working Capital (CWC), as adjusted by the Company
- 10          and Staff.
- 11          ▪ A-4 contains an explanation of Staff's rate base adjustments.
- 12          ▪ B-1 contains the test year income statement, as adjusted by the Company and
- 13          Staff, delineated on a total-company basis, separations factors, and amounts
- 14          allocated to the intrastate jurisdiction.
- 15          ▪ B-2 lists Staff's individual adjustments to the Company's pro forma test year
- 16          income statement.
- 17          ▪ B-3 contains an explanation of Staff's adjustments to the income statement.
- 18          ▪ B-4 shows the calculation of the Company's federal and state income taxes.
- 19          ▪ B-4-1 shows the calculation of the Company's interest expense.
- 20          ▪ C-1 shows the Company's test year and Staff adjusted capital structure.
- 21          ▪ C-2 lists Staff's individual adjustment to the Company's pro forma capital
- 22          structure.

- 1                   ▪ D-1 shows the calculation of the Company's Times Interest Earned Ratio  
2                   (TIER) ratio.  
3

4   **Q.    Are Staff's adjustments allocated to the interstate and intrastate jurisdictions prior**  
5       **to inclusion in Staff's schedules?**

6   A.   No. Staff calculated its adjustments on a total-company basis, with the adjustments  
7       allocated between the interstate and intrastate jurisdictions, based on separations factors.  
8       Some amounts, such as audit expense, are directly assigned to the appropriate  
9       jurisdiction. Staff witness Roxie McCullar sponsors testimony regarding the review of  
10      Rainbow's separations study.  
11

12                                   **BACKGROUND**  
13

14   **Q.    Please provide an overview of Rainbow's corporate structure.**

15   A.   Rainbow Telecommunication Association, Inc. is a Kansas rural telephone cooperative  
16       that provides local telephone services in eight rural exchanges in northeastern Kansas and  
17       serves approximately 1,500 access lines. Rainbow Telecommunication Association, Inc.  
18       is the parent company of Rainbow Communications, which provides non-regulated  
19       services consisting of cable television service, DSL, internet, and long distance calling.  
20  
21  
22

1 **Q. How do Rainbow's local rates compare to other Local Exchange Carriers (LEC) in**  
2 **the area?**

3 A. The chart below contains the residential and business rates for Rainbow and the other  
4 LECs in the area.

Company	Residential	Business
Rainbow	\$17.25	\$20.25
Home	\$17.65	\$17.65
JBN	\$17.25	\$20.25
Moundridge	\$17.25	\$20.25
S&T	\$17.25	\$20.25
Wheat State	\$17.25	\$20.25
Wilson	\$17.25	\$20.25

5  
6 **RATE BASE ADJUSTMENTS**  
7

8 **Q. Please begin by discussing Staff Adjustment No. 5 to Rate Base.**

9 A. Staff Adjustment No. 5 (RB-5) increases Rainbow's Rate Base by \$176,848<sup>2</sup> on a total  
10 company basis or \$85,583 on an intrastate basis. Staff's adjustment updates Rainbow's  
11 plant balances included in the Application through August 31, 2017. It is necessary to  
12 update this amount to ensure that Rainbow's plant balances reflect the most updated  
13 ongoing investment available. This ensures that Rainbow has an opportunity to earn a

---

<sup>2</sup> See Exhibit KLF-1 and KLF-1a.

1 return on investment that may not have been closed to the books by the end of the test  
2 year, but is currently being utilized to provide regulated telecommunications services.  
3

4 **Q. Please continue by discussing Staff Adjustment No. 6 to Rate Base.**

5 A. Staff Adjustment No. 6 (RB-6) decreases Rainbow's rate base by \$66,280<sup>3</sup> on a total  
6 company basis, or \$44,834 on an intrastate basis. Staff's adjustment removes excessive  
7 and unnecessary furniture and audiovisual equipment purchases made as part of a recent  
8 office renovation project.<sup>4</sup>  
9

10 **Q. Please provide an explanation of Rainbow's renovations to its main office building.**

11 A. Rainbow's test year included significant renovation costs to its main office building  
12 located in Everest, KS. The accounts most affected were Buildings (Account No. 2121),  
13 Furniture (Account No. 2122), and Office Equipment (Account No. 2123). Staff was  
14 able to witness the changes from the renovation project while in Everest for its on-site  
15 audit. The most noticeable upgrades noted by Staff were the Company's investments in  
16 new furniture and audiovisual equipment. These items were extraordinary when  
17 compared to the other telecommunication offices Staff has visited as part of Staff's on-  
18 site KUSF audits. When examining the accounting records that included the financial

---

<sup>3</sup> See Exhibit KLF-2.

<sup>4</sup> See K.S.A. 66-128(b)(3); K.S.A. 66-128c; Southwestern Bell Telephone Co. v. State Corp. Comm'n of Kan.; 602 P. 2d 131, 136 (Kan. App. 1979); Columbus Telephone Co., Inc. v. Kansas Corp. Comm'n, 75 P.3d 257, 262-63 (Kan. App. 2003) (stating that the KCC is obligated to consider competing policies when determining what expenses should be considered in rate-making decisions and indicating that the fact that a utility cannot recover every expense incurred through a methodology that best suits the interests of the company is not, on its face, contrary with legislative policies).

1 impacts of the renovation, Staff requested invoices supporting the amounts of these items.  
2 In reviewing the invoices, Staff focused on the excessive and unnecessary expenditures  
3 of audiovisual equipment and furniture.  
4

5 **Q. Please discuss how Staff calculated its adjustment RB-6 to remove excessive and**  
6 **unnecessary expenditures related to Rainbow's renovation project.**

7 A. Staff's adjustment is comprised of the following components:

- 8       ▪ First, Staff conducted a market analysis of Rainbow's furniture purchases.  
9       For example, part of the furniture purchases included a conference room table  
10       and 16 chairs for a total of \$14,013. Staff found similar items for a total price  
11       of \$5,127, or \$8,886 less than Rainbow spent for the same functional items.  
12       Rainbow also purchased 6 desks for the accounting office for \$2,875 each.  
13       Staff found a comparable desk item for \$929 each for a total purchase amount  
14       of \$12,610 less than Rainbow spent. The total impact of Staff's adjustment to  
15       remove excessive furniture totals \$21,496. While it is reasonable and  
16       necessary to furnish a corporate office with furniture to accommodate  
17       employees and guests, the elaborate nature of the furniture that Rainbow  
18       included in this renovation is unnecessary and inefficient and should not be  
19       supported through KUSF funding.
- 20       ▪ Second, Staff conducted a market analysis of Rainbow's audiovisual  
21       equipment. Rainbow's expenditures on new audiovisual equipment, as well  
22       as the installation and testing charges, totaled \$133,754. While Staff  
23       appreciates that video conferencing technology can help efficiently conduct

1 business, it is not necessary to have state-of-the-art, elaborate software and  
2 accessories, or top-of-the-line video conferencing capabilities to provide  
3 reliable regulated local telephone service. It is neither efficient nor necessary  
4 for Rainbow to own audiovisual equipment with the level of technological  
5 capability purchased by Rainbow. In order to determine a reasonable market  
6 comparison of the cost to provide basic video conferencing abilities, Staff  
7 evaluated the cost of several equipment items needed to perform basic video  
8 conferencing functions plus the cost of installation and testing, for a total cost  
9 of \$10,340. Staff's analysis supports the fact that you can provide basic video  
10 conferencing capabilities for \$123,414 less than Rainbow spent on this  
11 audiovisual equipment. In calculating this adjustment, Staff removed the  
12 excessive audiovisual equipment costs of \$123,414 and replaced it with the  
13 annual expense adjustment of a monthly subscription/membership for 20 hosts  
14 to a video conferencing program, Zoom, which equates to a cost of \$5,181 per  
15 year (IS-24).

16 Staff's adjustment also includes the correlating adjustment to Accumulated Depreciation  
17 necessary to fully reflect the financial impacts associated with Staff's adjustment to Plant.  
18 The adjustment to Depreciation Expense will be addressed in IS-24 below.

19  
20 **Q. Please continue by discussing Staff Adjustment No. 7 to the Rate Base.**

21 A. Staff Adjustment No. 7 (RB-7) increases Rainbow's accumulated depreciation account by  
22 \$1,427,607<sup>5</sup> on a total company basis or \$913,247 on an intrastate basis in order to update  
23 accumulated depreciation through August 31, 2017. This approach corresponds with the

---

<sup>5</sup> See Exhibit KLF-3 and KLF-3a.

1 time period through which Staff updated plant balances in Adjustment RB-3 and is  
2 necessary to present the true picture of Rainbow's previously unrecovered capital  
3 investment.

4  
5 **Q. Please discuss Staff's proposed adjustment to Cash Working Capital (CWC).**

6 A. Staff Adjustment No. 8 (RB-8) to rate base decreases total company CWC by \$413 and  
7 directly assigns to intrastate operations a CWC level of \$66,743.<sup>6</sup> This adjustment  
8 computes a CWC allowance using Staff's adjusted expense amounts and the standard  
9 allowance method (SAM). This adjustment is shown on Schedule A-3 of the Staff  
10 Accounting Schedules.

11 At paragraph 62 of the Order dated September 10, 2001, in Docket No. 01-SNKT-554-  
12 AUD (01-554 Docket), the Commission stated that, while it prefers an individualized  
13 company lead-lag study, it recognizes that such a study could be cost prohibitive to some  
14 companies. The Commission indicated that if a company uses the SAM to calculate  
15 CWC in its filings with the Federal Communications Commission (FCC) and National  
16 Exchange Carriers Association (NECA), the Commission will accept a company's use of  
17 the SAM in these KUSF audits. Rainbow utilizes the SAM to calculate CWC in its  
18 filings with the FCC and NECA.

19 Additionally, the Commission stated: "The Commission will not routinely adopt an  
20 adjustment to the Standard Allowance Method, proposed either by the company or by  
21 Staff, unless it reflects a factual circumstance of that company that has a material impact  
22 on its CWC need and that is not otherwise captured in the methodology."

---

<sup>6</sup> Staff's adjustment decreases Rainbow's CWC balance of \$113,136 by \$413, resulting in a total CWC balance of \$112,723. Of that amount, \$66,743 is then allocated to intrastate operations.

1  
2 **Q. Will the CWC requirement need to be updated if Staff's adjusted income statement**  
3 **changes?**

4 A. Yes. Any Commission decision that results in changes to Staff's adjusted income  
5 statement will also result in a change to Rainbow's CWC requirements.  
6

7 **INCOME STATEMENT ADJUSTMENTS**  
8

9 **Q. Please continue by discussing Staff Adjustment No. 21 to the Income Statement.**

10 A. Staff Adjustment No. 21 (IS-21) decreases Rainbow's depreciation expense by \$534,623<sup>7</sup>  
11 on a total company basis, or \$343,435 on an intrastate basis. Staff calculates depreciation  
12 expense on a going-forward basis based upon the plant account balances of Rainbow's  
13 depreciable assets and accumulated depreciation included in Adjustment Nos. RB-5 and  
14 RB-7. Staff's annualized regulated depreciation expense is then compared against  
15 Rainbow's annualized depreciation expense, with the difference being Staff's adjustment.  
16 Staff's calculations are detailed on Exhibit KLF-4 and 4a. This adjustment may change  
17 with any changes in the plant in service and accumulated depreciation balances.  
18

19 **Q. Please continue by discussing Staff Adjustment No. 22 to the Income Statement.**

20 A. Staff Adjustment No. 22 (IS-22) increases Rainbow's Intrastate Access Revenue by  
21 \$2,336<sup>8</sup> on a total company basis. Rainbow's adjustment IS-3 reduces intrastate  
22 terminating access revenue by \$2,336 to reflect the calculated 5% annual reduction

---

<sup>7</sup> See Exhibit KLF-4 and KLF-4a.

<sup>8</sup> See Exhibit KLF-5.



1 between its FY 2016/2017<sup>9</sup> and FY 2017/2018 intrastate revenue requirement.<sup>10</sup>  
2 Rainbow's adjustment is based on the Federal Communications Commission's (FCC)  
3 Inter-carrier Compensation (ICC) reforms.<sup>11</sup> The FCC's ICC reforms allow a rate-of-  
4 return carrier to recover changes to its interstate and intrastate terminating access  
5 revenues based on its frozen Fiscal Year 2011<sup>12</sup> interstate and intrastate switched access  
6 and reciprocal compensation revenue requirements.<sup>13</sup> The FCC's methodology reduces  
7 the amount of recovery by 5% annually. The FCC established two recovery  
8 Mechanisms, the Connect America Fund (CAF) and the Access Recovery Charge (ARC),  
9 through which carriers would recover the reduction in access revenues.

10  
11 K.S.A. 66-2005(c)(1) provides:

12 Any reduction of a rural telephone company's cost recovery due to reduction of  
13 its intrastate access revenue, except such revenue recovered from another support  
14 mechanism, shall be recovered from the KUSF.

15  
16 Staff's adjustment, therefore, reverses Rainbow's proposed adjustment IS-3 since it does  
17 not recognize the intrastate terminating access revenue the Company received during the  
18 test year, the actual intrastate terminating access revenue the company has received in

---

<sup>9</sup> FY 2016/2017 encompasses July 2016-June 2017. See Docket No. 16-GIMT-413-GIT, July 14, 2016 Rainbow's confidential Supplemental 254(e) Files.

<sup>10</sup> FY 2017/2018 encompasses July 2017 – June 2018. Docket No. 17-GIMT-426-GIT, May 24, 2017 Rainbow Telecommunications Association's 2017 confidential CAF/ICC Data Collection and Associated Certificates.

<sup>11</sup> See *In the Matter of Connect America Fund*, 26 F.C.C. Rcd. 17663 (Nov. 18, 2011).

<sup>12</sup> FY 2011 encompasses Oct. 2010 – Sept. 2011. See 47 CFR § 51.903(e); 47 CFR 51.917.

<sup>13</sup> *Id.*, at ¶ 39.

2017, or any revenue recovered through the CAF or ARC recovery mechanisms.<sup>14</sup> Staff  
Witness Kristina Luke Fry adjusts for the actual intrastate terminating access revenue in  
IS-1.

**Q. Please continue by discussing Staff Adjustment No. 23 to the Income Statement.**

A. Staff Adjustment No. 23 (IS-23) increases Rainbow's Local Service Revenue by  
\$20,849<sup>15</sup> on a total company basis. Staff's adjustment recognizes known and  
measurable changes in local revenue that were not reflected in the Company's filing.  
This revenue increase was driven by Rainbow's increase to its local residential rate by an  
additional \$1.40 per line per month in March 2017.

**Q. Please continue by discussing Staff Adjustment No. 24 to the Income Statement.**

A. Staff Adjustment No. 24 (IS-24) decreases Rainbow's expenses by \$14,973<sup>16</sup> on a total  
company basis, or \$10,128 on an intrastate basis. This adjustment removes excessive and  
unnecessary furniture purchases and is related to Staff's Adjustment RB-6 above. Staff's  
adjustment is comprised of three components:

- The removal of 100 percent of several items Staff contends unnecessary to  
provide reliable regulated local telephone service. These items include  
custom framing for artwork, home furnishings and decorations, a flat screen  
television and wall mount, and unsupported moving expenses;

---

<sup>14</sup> See Docket No. 16-GIMT-468-GIT, April 26, 2016 Opening Docket to Determine Intrastate Access Revenues Due to Rural Local Exchange Carriers, ¶ 10-11, discussing information an RLEC is to provide regarding the recovery of intrastate terminating access revenues; July 12, 2016 Order, ¶ 6-7. See also *Bluestem Tel. Co. v. Kansas Corp. Comm'n*, 52 Kan.App.2d 96 (2015).

<sup>15</sup> See Exhibit KLF-6.

<sup>16</sup> See Exhibit KLF-7.

- 1           ▪ Next, Staff conducted a market comparison to remove a portion of items  
2           considered to be excessive. For example, during the test year, Rainbow  
3           included expenses for 16 guest chairs ranging in price from \$640 to \$695 each  
4           in its cost of service; however, Staff was able to find a similar product online  
5           at Office Depot for \$379.99 each for the market comparison. Staff's  
6           adjustment for this expense was the difference between the total expense  
7           rainbow incurred for chairs versus Staff's more reasonable and efficient  
8           alternative, for a total adjustment of \$4,936. It is not necessary to have top of  
9           the line desks, chairs, and a conference room table to provide reliable  
10          regulated local telephone service. It is not efficient to over pay for  
11          excessively nice furniture and accommodations for the employees, or guests;  
12          therefore, Staff contends that Rainbow should not receive KUSF support for  
13          these expenses.
- 14          ▪ The last part of Staff's adjustment amortizes the remaining renovation  
15          expenses reflected in the test year over 10 years. This is appropriate because a  
16          large project like a corporate office renovation is not a regularly recurring  
17          expense, but instead is unlikely to reoccur again for several years. If this  
18          expense is not amortized over a longer period of time, this large non-recurring  
19          expense will be recovered from contributors to the KUSF fund each year,  
20          while Rainbow will not likely continue to have this expense. Staff chose a 10-  
21          year amortization period for these expenses instead of removing them from  
22          the test year entirely, because it is possible that an expense of this type will

1 recur again at some point in the future, while it is very unlikely that they will  
2 occur as frequently as every five years.  
3

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

5 **A.** Yes, thank you.  
6

7 **SUMMARY OF EXHIBITS**  
8

9	<u>Exhibit No.</u>	<u>Description</u>
10	KLF-1	Work paper for Plant in Service Adjustment
11	KLF -1a	Work paper for calculation of Staff Plant in Service Adjustment
12	KLF-2	Work paper for Unnecessary/Excessive Renovation Costs Adjustment
13	KLF-2a-d	Invoices for Unnecessary/Excessive Renovation Costs Adjustment
14	KLF-3	Work paper for Accumulated Depreciation Adjustment
15	KLF-3a	Work paper for calculation of Staff Accumulated Depreciation Adjustment
16	KLF-4	Work paper for Depreciation Expense Adjustment
17	KLF-4a	Detail paper for Depreciation Expense Adjustment
18	KLF-5	Work paper for Intrastate Access Revenue
19	KLF-6	Work paper for Local Service Revenue
20	KLF-7	Work paper for Unnecessary/Excessive Renovation Expense Adjustment
21	KLF-7a-h	Invoices for Unnecessary/Excessive Renovation Expense Adjustment

Rainbow Telecommunications Association  
Plant in Service  
Rate Base Adjustment No. 5  
Test Year Ending December 31, 2016

Docket No. 17-RNBT-555-KSF  
Exhibit KLF-1

Line No.	Acct	Description	Staff Adjustment to Update Plant Balance	Staff Regulated Percentage	Staff Regulated Plant	Intrastate Separations	Intrastate Adjustment
1	2112	Vehicles - Plant	(20,154)	26.52%	(5,345)	0.676434	(3,615)
2	2116	Other Work Equipment	4,842	26.52%	1,284	0.676434	869
3	2121	Buildings	27,382	53.26%	14,584	0.676434	9,865
4	2124	General Purpose Computers	(122)	32.73%	(40)	0.676434	(27)
5	2124.1	General Purpose Computers	(4,662)	32.73%	(1,526)	0.676434	(1,032)
6	2212	COE Digital	66,631	100%	66,631	0.472940	31,512
7	2230	COE Transmission	100,790	100%	100,790	0.472940	47,668
8	2423	Buried Cable	488	100%	488	0.729660	356
9	2690	Intangibles	(58)	30.52%	(18)	0.676434	(12)
10			<u>\$ 175,137</u>		<u>\$ 176,848</u>		<u>\$ 85,583</u>

Line No.	Acct	Description	(A) Plant Book Balance Per Application	(B) Company Cost Study Adjustment	(C) Company Normalizing Adjustment	(D) Staff Adjustment to Update Plant Balance <small>See exhibit KLF-1a</small>	(E) Staff Adjusted Plant Balance <small>(a) + (b) + (c) + (d)</small>
<b>General Support Assets</b>							
11	2111	Land	30,532	(8,335)	-	-	22,197
12	2112	Vehicles - Plant	534,097	(233,013)	8,775	(20,154)	289,705
13	2112	Vehicles - Non Plant	-	-	-	-	-
14	2115	Garage Work Equipment	-	-	-	-	-
15	2116	Other Work Equipment	424,304	(129,742)	58,615	4,842	358,019
16	2121	Buildings	1,762,833	(544,167)	-	27,382	1,246,048
17	2122	Furniture	95,266	(43,526)	-	-	51,740
18	2123	Office Support Equipment	13,926	192	-	-	14,118
19	2123.2	Other Communications Equipment	143,150	(27,611)	-	-	115,539
20	2124	General Purpose Computers	133,515	(70,206)	4,600	(122)	67,787
21	2124.1	General Purpose Computers	23,052	-	18,312	(4,662)	36,702
22		<b>Total General Support Facilities</b>	<u>3,160,675</u>	<u>(1,056,409)</u>	<u>90,302</u>	<u>7,286</u>	<u>2,201,854</u>
<b>Central Office Assets</b>							
23	2212	COE Digital	768,744	(21,883)	(75,000)	66,631	738,492
24	2212.1	COE Digital Equipment	-	-	-	-	-
25	2230	COE Transmission	4,746,641	-	(61,114)	100,790	4,786,317
26	2230.2	COE Transmission DSL	-	-	-	-	-
27		<b>Total Central Office Equipment</b>	<u>5,515,385</u>	<u>(21,883)</u>	<u>(136,114)</u>	<u>167,421</u>	<u>5,524,809</u>
<b>Information Orig./Term. Assets</b>							
28	2351	Public Telephone Equipment	-	-	-	-	-
29		<b>Total Info Orig/Term Equipment</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Cable &amp; Wire Facilities Assets</b>							
30	2411	Poles Lines	-	-	-	-	-
31	2421	Aerial Cable	-	-	-	-	-
32	2423	Buried Cable	19,112,474	-	5,000	488	19,117,962
33	2423.1	Buried Cable - Fiber Optic	687,654	-	-	-	687,654
34	2423.2	Buried Cable - Fiber Ring	1,202,519	-	-	-	1,202,519
35	2431	Aerial Wire	-	-	-	-	-
36	2441	Conduit Systems	-	-	-	-	-
37		<b>Total Cable &amp; Wire Facilities</b>	<u>21,002,647</u>	<u>-</u>	<u>5,000</u>	<u>488</u>	<u>21,008,135</u>
38	2690	Intangibles	1,023	-	-	(58)	965
39		<b>Total Regulated Plant</b>	<u>\$ 29,679,730</u>	<u>\$ (1,078,292)</u>	<u>\$ (40,812)</u>	<u>\$ 175,137</u>	<u>\$ 28,735,763</u>

Sources: Rainbow Telecommunications Association's Application, Section 4  
Rainbow Telecommunications Association's Response to Staff Data Request No. 86, Updated Trial Balance  
Exhibit KLF-1a

Rainbow Telecommunications Association  
Plant in Service  
Rate Base Adjustment No. 5  
Test Year Ending December 31, 2016

Docket No. 17-RNBT-555-KSF  
Exhibit KLF-1a

Line No.	Acct	Description	(A) Plant Book Balance Per Application	(B) Company Cost Study Adjustments	(C) Company Normalizing Adjustments	(D) Company Normalized Balance	(E) Trial Balance as of August 31, 2017	(F) Total Staff Adjustment to Plant Balance	(G) Staff Adjusted Plant Balance
						(a) + (b) + (c)	(e) - [(a) + (c)]	(d) + (f)	
		General Support Assets							
1	2111	Land	30,532	(8,335)	-	22,197	30,532	-	22,197
2	2112	Vehicles - Plant	534,097	(233,013)	8,775	309,859	522,718	(20,154)	289,705
3	2112	Vehicles - Non Plant	-	-	-	-	-	-	-
4	2115	Garage Work Equipment	-	-	-	-	-	-	-
5	2116	Other Work Equipment	424,304	(129,742)	58,615	353,177	487,761	4,842	358,019
6	2121	Buildings	1,762,833	(544,167)	-	1,218,666	1,790,215	27,382	1,246,048
7	2122	Furniture	95,266	(43,526)	-	51,740	95,266	-	51,740
8	2123	Office Support Equipment	13,926	192	-	14,118	13,926	-	14,118
9	2123.2	Other Communications Equipment	143,150	(27,611)	-	115,539	143,150	-	115,539
10	2124	General Purpose Computers	133,515	(70,206)	4,600	67,909	137,993	(122)	67,787
11	2124.1	General Purpose Computers	23,052	-	18,312	41,364	36,702	(4,662)	36,702
12		Total General Support Facilities	3,160,675	(1,056,409)	90,302	2,194,568	3,258,263	7,286	2,201,854
		Central Office Assets							
13	2212	COE Digital	768,744	(21,883)	(75,000)	671,861	760,375	66,631	738,492
14	2212.1	COE Digital Equipment	-	-	-	-	-	-	-
15	2230	COE Transmission	4,746,641	-	(61,114)	4,685,527	4,786,317	100,790	4,786,317
16	2230.2	COE Transmission DSL	-	-	-	-	-	-	-
17		Total Central Office Equipment	5,515,385	(21,883)	(136,114)	5,357,388	5,546,692	167,421	5,524,809
		Information Orig./Term. Assets							
18	2351	Public Telephone Equipment	-	-	-	-	-	-	-
19		Total Info Orig./Term Equipment	-	-	-	-	-	-	-
		Cable & Wire Facilities Assets							
20	2411	Poles	-	-	-	-	-	-	-
21	2421	Aerial Cable	-	-	-	-	-	-	-
22	2423	Buried Cable	19,112,474	-	5,000	19,117,474	19,117,962	488	19,117,962
23	2423.1	Buried Cable - Fiber Optic	687,654	-	-	687,654	687,654	-	687,654
24	2423.2	Buried Cable - Fiber Ring	1,202,519	-	-	1,202,519	1,202,519	-	1,202,519
25	2431	Aerial Wire	-	-	-	-	-	-	-
26	2441	Conduit Systems	-	-	-	-	-	-	-
27		Total Cable & Wire Facilities	21,002,647	-	5,000	21,007,647	21,008,135	488	21,008,135
28	2690	Intangibles	1,023	-	-	1,023	965	(58)	965
29		Total Regulated Plant	\$ 29,679,730	\$ (1,078,292)	\$ (40,812)	\$ 28,560,626	\$ 29,814,055	\$ 175,137	\$ 28,735,763

Sources: Rainbow Telecommunications Association's Application, Section 4  
Rainbow Telecommunications Association's Response to Staff Data Request No. 86, Updated Trial Balance

Rainbow Telecommunication Association  
Renovation  
Rate Base Adjustment No. 6  
Test Year Ending December 31, 2016

Docket No. 17-RNBT-555-KSF  
Exhibit KLF-2

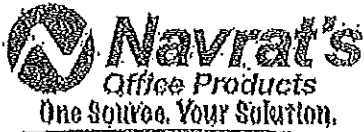
Line No.	Acct.	Description	Staff Adjustment	Staff Regulated Percentage	Staff Regulated Adjustment	Intrastate Separations	Intrastate Adjustment
1	2122	Furniture (Line 14 + Line 17)	\$ 21,496	41.60%	\$ 8,942	0.676434	\$ 6,049
2	2123	Office Equipment - Audio & Visual (Line 27)	123,414	46.46%	57,338	0.676434	38,785
3			\$ 144,910		\$ 66,280		\$ 44,834
4	3122	Furniture (\$3,891/12 months * 13 months in-service)	\$ 4,215	41.60%	\$ 1,753	0.676434	\$ 1,186
5	3123	Office Equipment - Audio & Visual (\$22,918/12 months * 13 months in-service)	24,828	46.46%	11,535	0.676434	7,803
6	3100	Staff Adjustment to Accumulated Depreciation (Acct. 3100)	\$ 29,043		\$ 13,288		\$ 8,989
<u>Adjustments to remove excessive/unnecessary furniture purchases</u>			<u>Invoices</u>				
<u>RTA Expenditures</u>							
7		Navrat's Invoice 0091318-001: Line item 6 - Board Room Table and 16 Chairs	\$ 14,013.00		Exhibit KLF-2a		
8		<u>Staff's Market Comparison</u> Conference table - OfficeFurniture2go.com	2,535.84		Exhibit KLF-2b		
9		Conference Chairs (16 @ \$149.95 each) - Worthington Direct	2,591.14		Exhibit KLF-2b		
10		Total Staff Market Comparison for Conference Room table and chairs	\$ 5,126.98				
11	2122	Staff Adjustment of Over Market Comparison (Acct. 2122)	\$ 8,886.02				
<u>RTA Expenditures</u>							
12		Navrat's Invoice 0091318-001: Line item 5 - Accounting/Billing Caseloads - Desks for Accounting Office (6 @ \$2,875 each)	\$ 18,630.00		Exhibit KLF-2a		
13		<u>Staff's Market Comparison</u> Desks for Accounting Office - National Business Furniture (6 @ \$929 each)	\$ 6,019.92		Exhibit KLF-2b		
14	2122	Staff Adjustment of Over Market Comparison (Acct. 2122)	\$ 12,610.08				
<u>RTA Expenditures</u>							
15		Cytek Media Systems, Inc. Invoice #175549	\$ 123,990.48				
16		Cytek Media Systems, Inc. Invoice #176378	3,852.36				
17		Cytek Media Systems, Inc. Invoice #176395	976.32				
18		Cytek Media Systems, Inc. Invoice #176217	4,934.52				
19		Total RTA Expenditures for Audio & Visual Equipment	\$ 133,753.68		Exhibit KLF-2c		
<u>Staff's Market Comparison</u>							
20		Da-Lite Projector Screen - Walmart	\$ 2,861.57				
21		EIKI LCD Projector - Projector Central	1,398.60				
22		Logitech Group Video Conferencing System - Office Depot Office Max	1,079.99				
23		Approximate Charges for Installation and Testing	5,000.00				
24		Total Staff Market Comparison for Audio & Visual Equipment (Note 1)	\$ 10,340.16		Exhibit KLF-2d		
25	2123	Staff Adjustment of Over Market Comparison (Acct. 2123)	\$ 123,413.52				

Note 1: Staff included an additional expense for a monthly subscription fee for a Zoom meeting plan in IS-24 (KLF-7)

Note 2: Staff included Depreciation Expense Adjustment in IS-24 (KLF-7)

Note 3: All RTA Expenditures and Market Comparisons include 6% tax

Source: Rainbow Telecommunications Association's Response to Staff Data Request No. 111



P.O. Box N • 728 • Mechanic St. • Emporia, KS 66801  
Ph: (620) 342-2092 • 800-362-3543 • Fax: (620) 342-8652

Invoice 0091318-001

Invoice Date: 04/20/16  
Customer PO:  
Account Number: 172708  
Salesperson: Kent Schnakenberg

Page 1 of 2

Bill To: Rainbow Telecommunications  
Po Box 147  
Everest, KS 66424

Ship To: Rainbow Telecommunications  
808 Main Street  
Everest, KS 66424

APR 27 2016

Buyer Phone: (785) 548-7611  
Fax: (785) 548-7617

Line	Item Number	Description	Qty	UOM	Price	Total
1	HONH8003H	GUEST CHAIR	10	EA	670.00	6,700.00
2	ENVISION MS1	42WXB4HX15D SHELF	2	EA	1850.00	3,700.00
3	EXTRA OFFICE	NATURAL ANODIZED ALUMINUM U-UNIT	1	EA	3245.00	3,245.00
		1 EA - H1622H 3 EA - HF23B12QE 1 EA - H115086LAAHH 1 EA - H115003RAAHH 1 EA - H115003AAHH 1 EA - H115202AHH 1 EA - H11500AHH				
4	GSR/PROVISIONING	CUBICLES	1	EA	21549.00	21,549.00
5	ACCOUNTING / BILLING	OFFICE GOODS	1	EA	17250.00	17,250.00
6	BOARD ROOM	BOARD TABLE & CHAIRS	1	EA	12075.00	12,075.00
		3 EA - HYPWRGROM3 1 EA - HTLC54216VH02M 16 EA - H5001HWP4Q 1 EA - HTLHP216HH				
7	CONF'DROP IN	TABLE	1	EA	1015.00	1,015.00
		1 EA - HTLC3072VHH 1 EA - HTLPAH 1 EA - HTLRAIL0072H 1 EA - HYPWRGROM3				
8	FILE ROOM	STORAGE FILES	1	EA	7850.00	7,850.00
		3 EA - H705LS 8 EA - H705LS 8 EA - HFP23CX112E 1 EA - SYL10630T-74P				
9	BREAKROOM	TABLE & CHAIRS	1	EA	2100.00	2,100.00
		6 EA - HVL636SB11 2 EA - AH3R3042P-74P				

(Continued...)



30+ YEARS EXPERIENCE

FREE SHIPPING

FREE LIFETIME WARRANTY

Docket No. 17-RNBN-555-KSF

Exhibit KLF 2b

Page 1 of 4

LOWEST PRICE GUARANTEE

TALK TO AN EXPERT 1.800.460.0858  
M-F 8AM TO 7PM CT
[Customer Service](#)
[About Us](#)
[Shipping](#)
[How to Order](#)

Categories

Brands

Office Furniture Search:



Shopping Cart

Home &gt; Tables &gt; Conference Tables

## 26' Boat Shaped Conference Table by Office Source

0Share


 Enlarge View | View Matching Items  
 Available in these colors:


Your Price:

**\$2348**

Free Shipping

Item Number: 101-MDA158

Questions? Call us!

Choose option:

Cherry

Quantity: 

Add To Cart

**\$\$ LOWEST PRICE GUARANTEE!**
[Description](#)
[Details](#)
[Shipping Info](#)
[Alternate View](#)
[Colors](#)

Office Source PL Series Conference Table is constructed with a thermal fused melamine laminate finish.

Features 3mm PVC tough edge and 1-1/2" thick tops and bases.

Overall dimensions are 312"W x 48"D x 29"H.

Table top is 6 pieces.

Ships ready for easy assembly.

**INCLUDES 6 GROMMETS**

**OPTIONAL POWER GROMMETS ARE AVAILABLE - SEE ITEM #MCA006**

**NOTE: \*\*Table shown in image is a 16' table but style is representative of all sizes\*\***

**Chairs are not included - Item number for chairs is KDA039**

**Product Features:**

- Lifetime Warranty
- Durable laminate finish
- 3mm PVC tough edge
- Choose from 8 finishes
- 1-1/2" thick top
- Ships ready for easy assembly
- Includes 6 grommets
- Chairs are not included - Item number for chairs is KDA039

**Product Details:**

Brand: Office Source  
 Collection(s): PL Series  
 Mfg #: PLCB26  
 Weight: 855 lbs.

Compare At: **\$3865**  
 You save: **\$1517 (39%)**

**Dimensions:**

Overall: 312 in W x 48 in D x 29 in H

**Material:**

Laminate

[//www.worthingtondirect.com/chairs/stimulus-faux-leather-chairs.htm](http://www.worthingtondirect.com/chairs/stimulus-faux-leather-chairs.htm)

Docket No. 17-RNBN-555-KSF  
Exhibit KLF 2b  
Page 2 of 4



## Stimulus Faux Leather Chairs by OFM



Play Product Video 1 ()

OFM's Stimulus line of faux leather chairs include high back, mid back and matching task chairs. These chairs from OFM have the elegant look and feel of top grain leather - at an affordable price!

Docket No. 17-RNBN-555-KSF  
Exhibit KLF 2b  
Page 3 of 4

### Other Features

- Thick foam filled cushions
- Carefully stitched soft, supple synthetic leather
- Tufted cushions for plush comfort
- Built-in lumbar support
- Full length padded loop arms
- Tilt with tilt lock
- Pneumatic seat height adjustment
- Tilt tension control
- 360 degree seat swivel
- Waterfall seat edge design alleviates leg pressure
- Heavy duty five star base
- Dual wheel carpet casters
- Meets or exceeds ANSI/BIFMA standards

As Low As \$149.95

MSRP ~~\$343.00~~ Save 56%

	Stock #	Model#	Price	
Mid Back Faux Leather Office Chair	<b>31289</b>	517-LX	<b>\$149.95</b>	<a href="#">View Item</a>
Task Chair	<b>31291</b>	521-LX	\$121.95	<a href="#">View Item</a>
Hi-back Faux Leather Executive Chair	<b>31292</b>	522-LX	\$156.95	<a href="#">View Item</a>

www.worthingtondirect.com  
Phone: 800-554-9676 | 214-824-6009  
Fax: 800-943-6687 | 214-824-1771

PO Box 140038  
6301 Gaston Ave, Suite 670  
Dallas, TX 75214

National Business Furniture

Call Our Furniture Experts

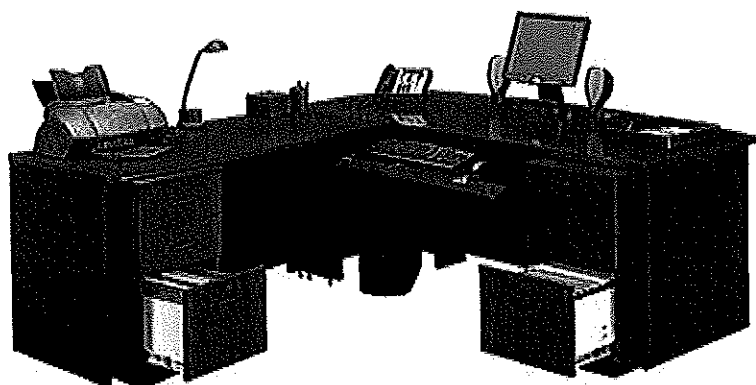
800-558-1010

[www.NBF.com](http://www.NBF.com)

Web Code: U3QL9Q-329293

 Print

Docket No. 17-RNBN-555-KSF  
Exhibit KLF 2b  
Page 4 of 4



Locking Double Pedestal  
Executive Bowfront  
L-Desk

Brand: Sauder Office  
Furniture

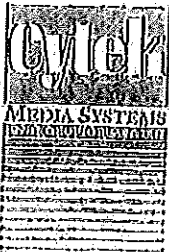
View Collection: Via

Item No: 14763

**\$929** List: \$1,444

Buy in quantity and save  
even more.

(1-4) \$959; (5+) \$929



Make payment to:  
Cytek Media Systems, Inc.  
126 NW Jackson  
Topeka, Kansas 66603  
Main: 785-295-4200  
Fax: 785-295-4290  
Federal Tax ID # 48-1140127

# Invoice

JUL 15 2016

INVOICE # 175549  
CUSTOMER # 12035  
ORIGINAL OD NUM 000000  
COPY NUMBER 003  
TAX EXEMPT NUMB  
CHARGE TAX

**SOLD TO:**

RAINBOW COMMUNICATIONS  
608 MAIN ST PO BOX 147  
EVEREST KS 66424-0147

**SHIP TO:**

RAINBOW COMM-EVEREST  
ATTN JASON SMITH, BUILDING AV  
608 MAIN ST  
EVEREST KS 66424-9136  
\*\* INSTALL \*\*

PAGE NUMBER 1

DATE	SHIP VIA	FOB	TERMS			
07/13/16	UPS		Net 30 days			
PURCHASE ORDER NUMBER		ORDER DATE	SALES PERSON	OUR ORDER NUMBER		
JASON SMITH			103	175549		
QTY. ORDERED	QTY. SHIPPED	QTY. B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
1	1	0	3585-PNL803	SHARP PNL803C LED	11,011.00	\$11,011.00
1	1	0	3615-SRG300	SONY SRG300HW CAMERA	3,064.00	\$3,064.00
1	1	0	3273-HDDA24	CRESTRON HDDA24KE DA	200.00	\$200.00
1	1	0	3273-HDEXT4	CRESTRON HDEXT4CW SYSTEM	667.00	\$667.00
1	1	0	3273-DMTX20	CRESTRON DMTX201C XMITTE	867.00	\$867.00
1	1	0	3823-999821	VADDIO AV BRIDGE	1,796.00	\$1,796.00
1	1	0	3273-DMRMC8	CRESTRON DMRMC8CALERC CO	933.00	\$933.00
1	1	0	3273-DMP533	CRESTRON DMP53300C SYSTE	5,600.00	\$5,600.00
1	1	0	3572-650881	PLM REALP GROUP 500 CODE	8,946.00	\$8,946.00
8	8	0	3738-01ELIM	REVOLABS 01ELITEMIC OM M	351.00	\$2,808.00
1	1	0	3738-01ELIT	REVOLABS 01ELITTEEXEC8 SY	5,255.00	\$5,255.00
1	1	0	3114-FORTEA	BIAMP TESIRA FORTE AVB T	2,665.00	\$2,665.00
1	1	0	3525-CSA280	JBL CSA280Z AMP	494.00	\$494.00
10	10	0	3688-CM82EZ	SOUNDTUBE CM82EZII WHITE	129.00	\$1,290.00
1	1	0	3273-TST902	CRESTRON TST902 TOUCH SC	2,533.00	\$2,533.00
1	1	0	3273-CENRFG	CRESTRON CENRFGWEX EXCLU	300.00	\$300.00
2	2	0	3273-USBEXT	CRESTRON USB EXT OVER TW	533.00	\$1,066.00
1	1	0	3190-XSM1U	CHIEF XSM1U STATIC MOUNT	195.00	\$195.00
1	1	0	3643-EWR122	MIDDLE EWR122 RACK	375.00	\$375.00
1	1	0	3572-650881	PLM REALP GROUP 500 CODE	1,232.00	\$1,232.00
				1 YR CONTRACT		
				12/29/15 - 12/28/16 → 3/11/16-4/20/17		
				S/N 821535443F81CV		

PLEASE RETURN ONE COPY  
WITH YOUR REMITTANCE

Please return one copy with remittance

THANK YOU



Multi payment to:  
Cytel Media Systems, Inc.  
126 NW Jackson  
Topeka, Kansas 66603  
Main 785-295-4200  
Fax: 785-295-4290  
Federal Tax ID # 48-1140127

# Invoice

INVOICE # 175549  
CUSTOMER # 12035  
ORIGINAL OD NUM 000000  
COPY NUMBER 003  
TAX EXEMPT NUMB  
CHARGE TAX

## SOLD TO:

RAINBOW COMMUNICATIONS  
608 MAIN ST PO BOX 147  
EVEREST KS 66424-0147

## SHIP TO:

RAINBOW COMM-EVEREST  
ATTN JASON SMITH, BUILDING AV  
608 MAIN ST  
EVEREST KS 66424-9136  
\*\* INSTALL \*\*

PAGE NUMBER 2

DATE		SHIP VIA		R.O.B.		TERMS	
07/13/16		UPS				Net-30 days	
PURCHASE ORDER NUMBER				ORDER DATE		SALES PERSON	
JASON SMITH						103	
						OUR ORDER NUMBER	
						175549	
QTY. ORDERED	QTY. SHIPPED	QTY. B.O.	ITEM NUMBER	DESCRIPTION		UNIT PRICE	EXTENDED PRICE
1	1	0	3273-CENSWP	CRESTRON CENSWP0E16 SWIT		1,767.00	\$1,767.00
1	1	0	3500-CAB	CABLE AND CONNECTORS		1,860.00	\$1,860.00
1	1	0	3500-PGM	PROGRAMMING AND TESTING		2,250.00	\$2,250.00
1	1	0	3500-INT	INSTALLATION AND TESTING		4,950.00	\$4,950.00
1	1	0	3585-LC60LE	SHARP LC60LE661U LCD		1,233.00	\$1,233.00
1	1	0	3190-XSM1U	CHIEF XSM1U STATIC MOUNT		195.00	\$195.00
1	1	0	3572-400001	PLM SOUNDSTATION IP7000		950.00	\$950.00
1	1	0	3572-653200	PLM REALP GROUP 310 720P		2,799.00	\$2,799.00
1	1	0	3572-653201	PLM REALP GROUP 310 TOT		346.00	\$346.00
				1 YR CONTRACT			
				12/30/15 - 12/29/16 -> 5/11/16 - 4/30/17			
				S/N 821520435965DP			
1	1	0	3572-651690	PLM RFG 300/500 MOUNT BR		112.00	\$112.00
1	1	0	3273-DMTX20	CRESTRON DMTX201C XMITTE		867.00	\$867.00
1	1	0	3273-DMRMC3	CRESTRON DMRMC3CALERC CO		933.00	\$933.00
1	1	0	3273-TST602	CRESTRON TST602BT SCREEN		2,133.00	\$2,133.00
1	1	0	3273-RMC3	CRESTRON RMC3 CONTROLLER		667.00	\$667.00
1	1	0	3273-CENRFG	CRESTRON CENRFGWEX EXCLU		300.00	\$300.00
1	1	0	3500-INT	INSTALLATION AND TESTING		2,425.00	\$2,425.00
1	1	0	3500-CAB	CABLE AND CONNECTORS		650.00	\$650.00
1	1	0	3500-PGM	PROGRAMMING AND TESTING		1,350.00	\$1,350.00
2	2	0	3648-49LX34	LG 49LX341C LED		815.00	\$1,630.00
2	2	0	3541-HMP200	SPINETIX HMP200 DIGITAL		1,750.00	\$3,500.00

Please return one copy with remittance.

THANK YOU



Make payment to  
Cytel Media Systems, Inc.  
126 NW Jackson  
Topeka, Kansas 66603  
Main 785-295-4200  
Fax 785-295-4290  
Federal Tax ID # 48-1146127

# Invoice

INVOICE # 175549  
CUSTOMER # 12035  
ORIGINAL OD NUM 000000  
COPY NUMBER 003  
TAX EXEMPT NUMB  
CHARGE TAX

## SOLD TO:

RAINBOW COMMUNICATIONS  
608 MAIN ST PO BOX 147  
EVEREST KS 66424-0147

## SHIP TO:

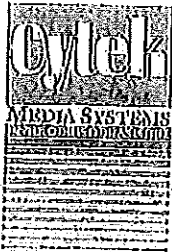
RAINBOW COMM-EVEREST  
ATTN JASON SMITH, BUILDING AV  
608 MAIN ST  
EVEREST KS 66424-9136  
\*\* INSTALL \*\*

PAGE NUMBER 3

DATE		SHIP VIA		FOB		TERMS	
07/13/16		UPS				Net 30 days	
PURCHASE ORDER NUMBER				ORDER DATE		SALES PERSON	
JASON SMITH						103	
OUR ORDER NUMBER							
175549							
QTY. ORDERED	QTY. SHIPPED	QTY. B.O.	ITEM NUMBER	DESCRIPTION		UNIT PRICE	EXTENDED PRICE
1	1	0	3541-ELEMEN	SPINETIX ELEMENTI S		499.00	\$499.00
2	2	0	3190-LTM1U	CHIEF LTM1U LARGE TILT M		222.00	\$444.00
1	1	0	3500-INT	INSTALLATION AND TESTING		1,450.00	\$1,450.00
1	1	0	3500-CAB	CABLE AND CONNECTORS		300.00	\$300.00
1	1	0	3500-PGM	PROGRAMMING AND TESTING		1,250.00	\$1,250.00
2	2	0	3541-OLTHOU	SPINETIX ONLINE TRAINING		132.00	\$264.00
1	1	0	3585-PNL603	SHARP PNL603A DISPLAY		6,181.00	\$6,181.00
1	1	0	3572-400001	PLM SOUNDSTATION IP7000		1,071.00	\$1,071.00
1	1	0	3572-651690	PLM RPG 300/500 MOUNT BR		112.00	\$112.00
1	1	0	3572-653201	PLM REALP GROUP 310 TOT		346.00	\$346.00
				1 YR CONTRACT			
				12/30/15 - 12/29/16 → S/N 821522435D70DP			
1	1	0	3572-653200	PLM REALP GROUP 310 720P		2,799.00	\$2,799.00
1	1	0	3190-XSM1U	CHIEF XSM1U STATIC MOUNT		195.00	\$195.00
1	1	0	3273-DMTX20	CRESTRON DMTX200C2GET XM		933.00	\$933.00
1	1	0	3273-DMRMCS	CRESTRON DMRMCSALERC CO		933.00	\$933.00
1	1	0	3500-INT	INSTALLATION AND TESTING		2,425.00	\$2,425.00
1	1	0	3500-CAB	CABLE AND CONNECTORS		425.00	\$425.00
1	1	0	3500-PGM	PROGRAMMING AND TESTING		325.00	\$325.00
1	1	0	3585-PNL603	SHARP PNL603A DISPLAY		6,181.00	\$6,181.00
1	1	0	3190-XSM1U	CHIEF XSM1U STATIC MOUNT		195.00	\$195.00
1	1	0	3287-986100	BARCO CLICKSHARE CSC-1 P		4,052.00	\$4,052.00

Please return one copy with remittance

THANK YOU



Make payment to  
Cytelk Media Systems, Inc.  
126 NW Jackson  
Topeka, Kansas 66603  
Main: 785-295-4200  
Fax: 785-295-4290  
Federal Tax ID # 48-1140127

# Invoice

INVOICE # 175549  
CUSTOMER # 12035  
ORIGINAL OD NUM 000000  
COPY NUMBER 003  
TAX EXEMPT NUMB  
CHARGE TAX

**SOLD TO:**

RAINBOW COMMUNICATIONS  
608 MAIN ST PO BOX 147  
EVEREST KS 66424-0147

**SHIP TO:**

RAINBOW COMM-EVEREST  
ATTN JASON SMITH, BUILDING AV  
608 MAIN ST  
EVEREST KS 66424-9136  
\*\* INSTALL \*\*

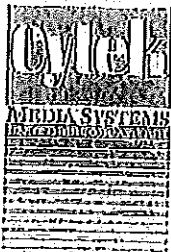
PAGE NUMBER 4

DATE	SHIP VIA		F.O.B.	TERMS		
07/13/16	UPS			Net 30 days		
PURCHASE ORDER NUMBER			ORDER DATE	SALES PERSON	OUR ORDER NUMBER	
JASON SMITH				103	175549	
QTY ORDERED	QTY SHIPPED	QTY D.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
1	1	0	3190-FCA113	CHIEF FCA113 EXTENDER	137.00	\$137.00
1	1	0	3500-INT	INSTALLATION AND TESTING	1,650.00	\$1,650.00
1	1	0	3500-CAB	CABLE AND CONNECTORS	425.00	\$425.00
1	1	0	3572-720041	PLM EAGLEEYE BREAKOUT CA	0.00	\$0.00
2	2	0	3273-FW4818	CRESTRON FW4818DU PWR SP	0.00	\$0.00
1	1	0	3273-C2NIO	CRESTRON C2NIO MODULE	0.00	\$0.00
1	1	0	3663-G66882	NETGEAR FS116P 16 PORT S	0.00	\$0.00
1	1	0	3572-650811	PLM REALP MULTIPPOINT	0.00	\$0.00
1	1	0	3775-PB4X4P	ART PB4X4PRO POWER DIST	0.00	\$0.00
1	1	0	3487-PWC401	HOSA PWC4015 1.5' POWER	0.00	\$0.00
1	1	0	3487-PWC403	HOSA PWC403 3' POWER COR	0.00	\$0.00
1	1	0	3572-245764	PLM EAGLEEYE CAMERA CABL	0.00	\$0.00
1	1	0	3882-ADE378	HDMI RT ANGLE SWIVEL	0.00	\$0.00
2	2	0	3378-SURGES	SURGESTRIP 6 OUTLET	0.00	\$0.00
5	5	0	3054-DIG817	DIG HDMI 6'	0.00	\$0.00
1	1	0	3054-CP508	CP CAT6 BLUE 3'	0.00	\$0.00
1	1	0	3054-CP518	CP CAT6 BLUE 1'	0.00	\$0.00
9	9	0	3054-DIG811	DIG HDMI 3'	0.00	\$0.00
1	1	0	3054-AV193	AV VID RF 6'	0.00	\$0.00
3	3	0	3054-CP456	CP CAT5 BLUE 3'	0.00	\$0.00
4	4	0	3882-3733	HDMI RT ANGLE SHALLOW	0.00	\$0.00
1	1	0	3054-CPA506	CPA VGA W/3.5SM 6'	0.00	\$0.00
1	1	0	3054-USB903	USB A TO A 10'	0.00	\$0.00

Please return one copy with remittance

THANK YOU





Make payment to:  
Cytel Media Systems, Inc.  
126 NW Jackson  
Topeka, Kansas 66603  
Main: 785-295-4200  
Fax: 785-295-4290  
Federal Tax ID # 48-1140127

# invoice

INVOICE # 175549  
CUSTOMER # 12035  
ORIGINAL OD NUM 000000  
COPY NUMBER 003  
TAX EXEMPT NUMB  
CHARGE TAX

**SOLD TO:**

RAINBOW COMMUNICATIONS  
608 MAIN ST PO BOX 147  
EVEREST KS 66424-0147

**SHIP TO:**

RAINBOW COMM-EVEREST  
ATTN JASON SMITH, BUILDING AV  
608 MAIN ST  
EVEREST KS 66424-9136  
\*\* INSTALL \*\*  
PAGE NUMBER 5

DATE 07/13/16		SHIP VIA UPS		T.O.B.		Net 30 days		TERMS	
PURCHASE ORDER NUMBER JASON SMITH				ORDER DATE 103		SALES PERSON		YOUR ORDER NUMBER 175549	
QTY. ORDERED	QTY. SHIPPED	QTY. D.O.	ITEM NUMBER	DESCRIPTION			UNIT PRICE		EXTENDED PRICE
1	1	0	3054-CP507	CP CAT6 BLACK 3'			0.00	\$ .00	
3	3	0	3054-DIG801	DIG HDMI 10'			0.00	\$ .00	
1	1	0	3054-CPA501	CPA VGA W/3.5SM 10'			0.00	\$ .00	
1	1	0	3054-USB912	USB A TO B 10'			0.00	\$ .00	
1	1	0	3054-AV107	AV STA 3.5SM 6'			0.00	\$ .00	
1	1	0	3054-CP427	CP VGA 10'			0.00	\$ .00	
1	1	0	067	FREIGHT IS PAID BY CYTEK			0.00	\$ .00	

R 2003  
105# 26446  
Audio/Visual Equipment

COMMENTS: PO JASON SMITH	SALE AMOUNT	\$114,806.00
	SALES TAX	\$9,184.48
	MISC CHARGES	\$ .00
	FREIGHT	\$ .00
CHECK OR CARD #	TOTAL SALE	\$123,990.48
	AMT RECEIVED	\$ .00
	AMOUNT DUE	\$123,990.48



Make payment to:  
**Cytek Media Systems, Inc.**  
126 NW Jackson  
Topeka, Kansas 66603  
Main: 785-295-4200  
Fax: 785-295-4290  
Federal Tax ID # 43-140127

# invoice

INVOICE # 175549A  
CUSTOMER # 12035  
ORIGINAL OD NUM 000000  
COPY NUMBER 002

**SOLD TO:** RAINBOW COMMUNICATIONS  
608 MAIN ST PO BOX 147  
EVEREST KS 66424-0147

**SHIP TO:** RAINBOW COMMUNICATIONS  
ATTN JASON SMITH  
608 MAIN ST  
EVEREST KS 66424-0147

PAGE NUMBER 1

DATE		SHIP VIA		T.O.B.		TERMS	
07/13/2016						Net 30 Days	
PURCHASE ORDER NUMBER				ORDER DATE		SALES PERSON	
JASON SMITH						103	
						175549A	
QTY ORDERED	QTY SHIPPED	CHY. D.O.	ITEM NUMBER	DESCRIPTION		UNIT PRICE	EXTENDED PRICE
Service Contract Date Adjustment							
1	1	0	✓ 3572-650881	PLM REALP GROUP 500 CODEC 1 YR CONTRACT - BOARD ROOM 05/01/2016 - 04/30/2017 ✓ S/N 821535443F81CV			\$0.00
1	1	0	✓ 3572-65320160	PLM REALP GROUP 310 TOT 1 1 YR CONTRACT - CONF ROOM 05/01/2016 - 04/30/2017 ✓ S/N 821520435965DP			\$0.00
1	1	0	✓ 3572-65320160	PLM REALP GROUP 310 TOT 1 1 YR CONTRACT - GM ROOM 05/01/2016 - 04/30/2017 ✓ S/N 821522435107DDP			\$0.00
COMMENTS: PO JASON SMITH						SALE AMOUNT	\$0.00
						SALES TAX	\$0.00
						MISC CHARGES	\$0.00
						FREIGHT	\$0.00
						TOTAL SALE	\$0.00
						AMT RECEIVED	\$0.00
						AMOUNT DUE	\$0.00

Please return one copy with remittance

THANK YOU



Make payment to:  
**Cytek Media Systems, Inc.**  
126 NW Jackson  
Topeka, Kansas 66603  
Main: 785-295-4200  
Fax: 785-295-4290  
Federal Tax ID # 48-1140127

# invoice

JUL 15 2016

INVOICE # 176378  
CUSTOMER # 12035  
ORIGINAL OD NUM 000000  
COPY NUMBER 003  
TAX EXEMPT NUMB  
CHARGE TAX

**SOLD TO:**

RAINBOW COMMUNICATIONS  
608 MAIN ST PO BOX 147  
EVEREST KS 66424-0147

**SHIP TO:**

RAINBOW COMMUNICATIONS-EVEREST  
JASON SMITH  
608 MAIN ST  
EVEREST KS 66424-9136  
\*\*INSTALL\*\*

PAGE NUMBER 1

DATE		SHIP VIA		F.O.B.		TERMS	
07/13/16		UPS				Net-30 days	
PURCHASE ORDER NUMBER				ORDER DATE	SALES PERSON		OUR ORDER NUMBER
JASON SMITH					103		176378
QTY. ORDERED	QTY. SHIPPED	QTY. B.O.	ITEM NUMBER	DESCRIPTION		UNIT PRICE	EXTENDED PRICE
1	1	0	3273-RMC3	CRESTRON RMC3 CONTROLLER		667.00	\$667.00
1	1	0	3273-TSW752	CRESTRON TSW752BS SCREEN		1,067.00	\$1,067.00
1	1	0	3273-TSW750	CRESTRON TSW750TTKBS STA		133.00	\$133.00
1	1	0	3500-INT	INSTALLATION AND TESTING		850.00	\$850.00
1	1	0	3500-PGM	PROGRAMMING AND TESTING		500.00	\$500.00
1	1	0	3500-CAB	CABLE AND CONNECTORS		350.00	\$350.00
1	1	0	3338-ADP018	COVID ADP0184 DIS/HDMI P		0.00	\$0.00
1	1	0	3992-5296	MONO EXTENSION CORD 12"		0.00	\$0.00
4	4	0	3054-CP513	CP CAT6 BLACK 15'		0.00	\$0.00
3	3	0	3054-DIG817	DIG HDMI 6'		0.00	\$0.00
2	2	0	3054-CP456	CP CAT5 BLUE 3'		0.00	\$0.00
1	1	0	067	FREIGHT IS PAID BY CYTEK		0.00	\$0.00

R 2053  
L 204 2614-16  
Audio/Visual Equipment

COMMENTS:	SALE AMOUNT	\$3,567.00
PO JASON SMITH	SALES TAX	\$285.36
	MISC CHARGES	\$0.00
	FREIGHT	\$0.00
	TOTAL SALE	\$3,852.36
CHECK OR CARD #	AMT RECEIVED	\$0.00
	AMOUNT DUE	\$3,852.36

R-2063  
US 2014-16  
Audio/Visual Equipment

Order Detail

Cust PO: J Smith 4/12/2016 12:51:37 PM

Invoice # 176378 RAINBOW COMMUNICATIONS

Project: Rain Comm Everest Business Office CM Interactive Flat Screen & AV Install

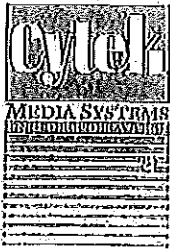
Item# Part Number Description

1	Qty 1	3273-RMC3	CRESTRON RMC3 CONTROLLER	
		Crestron	RMC3	3-Series® Room Media Controller

☐  Serial Numbers:  
S/N 13156906

2	Qty 1	3273-TSW762BS	CRESTRON TSW762BS SCREEN	
		Crestron	TSW-762-B-S	7" Surface Mount Touch Screen - Black Smooth

☐  Serial Numbers:  
S/N 14532929



Make payment to:  
**Cytek Media Systems, Inc.**  
126 NW Jackson  
Topeka, Kansas 66603  
Main: 785-295-4200  
Fax: 785-295-4290  
Federal Tax ID # 48-1140127

# invoice

*Jul 15 2016*

INVOICE # 176395  
CUSTOMER # 12035  
ORIGINAL OD NUM 000000  
COPY NUMBER 003  
TAX EXEMPT NUMB  
CHARGE TAX

**SOLD TO:**

RAINBOW COMMUNICATIONS  
608 MAIN ST PO BOX 147  
EVEREST KS 66424-0147

**SHIP TO:**

RAINBOW COMMUNICATIONS-EVEREST  
ATTN JASON SMITH  
608 MAIN ST  
EVEREST KS 66424-9136  
\*\*INSTALL\*\*

PAGE NUMBER 1

DATE		SHIP VIA		F.O.B.		TERMS	
07/13/16		UPS				Net-30-days	
PURCHASE ORDER NUMBER				ORDER DATE	SALES PERSON		OUR ORDER NUMBER
JASON SMITH					103		176395
QTY. ORDERED	QTY. SHIPPED	QTY. B.O.	ITEM NUMBER	DESCRIPTION		UNIT PRICE	EXTENDED PRICE
4	4	0	3065-MGY52L	APPLE MGY52LLA APPLE TV		226.00	\$904.00
1	1	0	067	FREIGHT IS PAID BY CYTEK		0.00	\$ .00

*R2603  
used 2014-16  
Audio/Visual Equipment*

## Order Detail

Cust PO: J Smith 4/14/2016 8:52:20 AM

Invoice # 176395 RAINBOW COMMUNICATIONS

Project RainCom Hlawatha Board Room A/V Install

Qty	Product Number	Description
1	3088-MGY62LLA	APPLE MGY62LLA APPLE TV
	Apple, Inc.	MGY62LL/A Apple TV 32GB (4th Generation)



Serial Numbers:

S/N SPY6Q3PP8G9RM In Location GM office

S/N SF02Q7G89G9RM In Location Everest Conference room

S/N SF02Q7G7LG9RM In Location Hlawatha conference room

S/N SC0HQ471ZG9RM In Location Everest board room



Make payment to:  
Cytek Media Systems, Inc.  
126 NW Jackson  
Topeka, Kansas 66603  
Phone: 785-295-4200  
Fax: 785-295-4290  
Federal Tax ID # 48-1140127

# invoice

JUL 16 2016

INVOICE # 176217  
CUSTOMER # 12035  
ORIGINAL OD NUM 000000  
COPY NUMBER 003  
TAX EXEMPT NUMB  
CHARGE TAX

**SOLD TO:**

RAINBOW COMMUNICATIONS  
608 MAIN ST PO BOX 147  
EVEREST KS 66424-0147

**SHIP TO:**

RAINBOW COMMUNICATIONS EVEREST  
ATTN JASON SMITH  
608 MAIN ST  
EVEREST KS 66424-9136  
\*\* INSTALL \*\*

PAGE NUMBER 1

DATE 07/13/16		SHIP VIA UPS		F.O.B.		Net 30 days		TERMS	
PURCHASE ORDER NUMBER JASON SMITH				ORDER DATE		SALES PERSON 103		OUR ORDER NUMBER 176217	
QTY. ORDERED	QTY. SHIPPED	QTY. B.O.	ITEM NUMBER	DESCRIPTION			UNIT PRICE	EXTENDED PRICE	
1	1	0	3648-49LX34	LG 49LX341C LED			815.00	\$815.00	
1	1	0	3541-HMP200	SPINETIX HMP200 DIGITAL			1,932.00	\$1,932.00	
1	1	0	3190-LTM1U	CHIEF LTM1U LARGE TILT M.			222.00	\$222.00	
4	4	0	3500-INT	INSTALLATION AND TESTING			350.00	\$1,400.00	
1	1	0	3500-CAB	CABLE AND CONNECTORS			200.00	\$200.00	
1	1	0	067	FREIGHT IS PAID BY CYTEK			0.00	\$.00	
COMMENTS: PO JASON SMITH				SALE AMOUNT			\$4,569.00		
				SALES TAX			\$365.52		
				MISC CHARGES			\$.00		
				FREIGHT			\$.00		
				TOTAL SALE			\$4,934.52		
CHECK OR CARD #				AMT RECEIVED			\$.00		
				AMOUNT DUE			\$4,934.52		

R 25083  
100# 2014-16  
Audiovisual Equipment

R 25073  
Unit # 2514-16  
Audiovisual Equipment

Please return one copy with remittance

THANK YOU

## Order Detail

Cust PO: J Smith 3/22/2016 4:29:59 PM

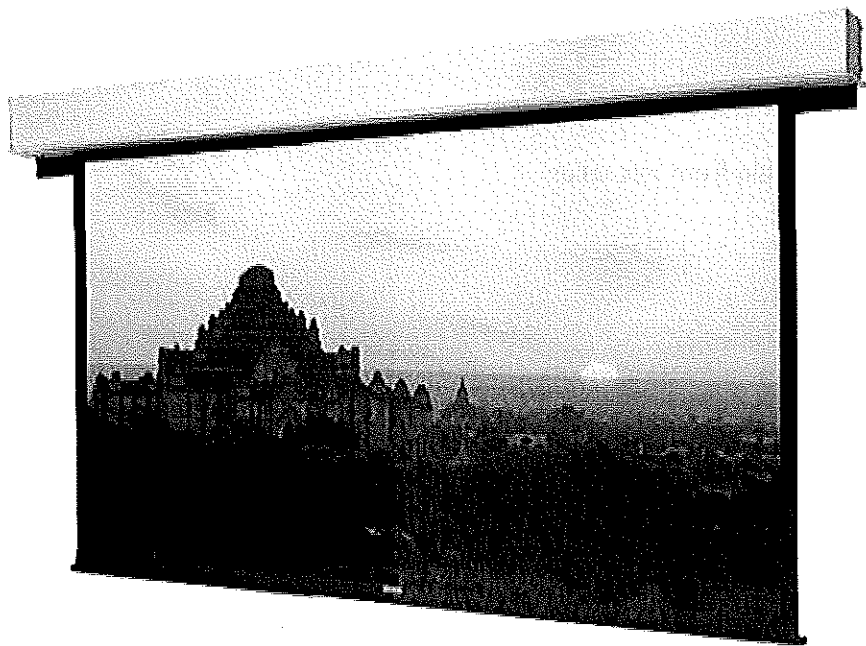
Invoice # 176217 RAINBOW COMMUNICATIONS

Project:			
Item			
Product Number			
Description			
1	Qty 1	3640-49LX341C	LG 49LX341C LED
		LG Electronics	49LX341C
		49" class Ultra-Slim Commercial Widescreen Integrated HDTV	
<input type="checkbox"/>		Serial Numbers:	
		S/N 6U2RMAQ2S464	
2	Qty 1	3541-HMP200	SPINETIX HMP200 DIGITAL P
		SpinnellX	HMP-200
		Digital Signage Player w/Full HD Output	
<input type="checkbox"/>		Serial Numbers:	
		S/N 0Q1D50103D88	



☰ ✱ Search

Docket No. 17-RNBN-555-KSF  
Exhibit KLF 2d  
Page 1 of 4



\$2,649.60

Sold & shipped by **ProjectorScreenStore.com** Return policy

Viewing Area : 50" H x 50" W

50" H x 50" W ▼

Quantity: 1 ▼

Add to Cart

Docket No. 17-RNBN-555-KSF

Exhibit KLF 2d

Page 2 of 4


[Home](#) [Projector Database](#) [Compare Projectors](#) [Calculator](#) [Buyer's Guide](#) [Forums](#)


## Top 10 Projectors

Home Theater \$\$\$\$  
 Home Theater \$\$\$  
 Home Theater \$\$  
 Home Theater \$  
 Home Video  
 Classroom Projectors  
 Pico Projectors  
 Pocket Projectors  
 Portable Projectors  
 Conference Projectors  
 Large Venue Projectors  
 Interactive Projectors

## Where to Buy

E-Z Quote  
 Projectors  
 Lamps (Bulbs)  
 Projector Screens  
 Projector Ceiling Mounts  
 ▶ Repairs & More...

## Resources

Projector Feature Search  
 Buyer's Guide  
 Projector Reviews  
 Projection Calculator  
 Compare Projectors  
 Projector Manufacturers  
 Screen Manufacturers  
 Projector Articles  
 Find Projectors by Model  
 Projector Terms



HOME &gt; Projector Manufacturers &gt; EIKI Projectors &gt; LC-XB100

## EIKI LC-XB100 Projector

### XGA Conference Room Projector

[Add to Compare List](#)

**BUY LAMPS**  
for the EIKI LC-XB100

**BUY SCREENS**  
for the EIKI LC-XB100

The EIKI LC-XB100 projector is not being produced anymore.

Find comparable projectors.

### Competition Reports

Popularity  
 Price  
 Product Age  
 Lamp Life  
 Lamp Price  
 Warranty

[Rate the LC-XB100](#)
 My primary use for the EIKI LC-XB100 is:

## EIKI LC-XB100 Projector Specifications

(show metric units)

MSRP (USD): \$1,295

Status: Out of Production

User Manual

Street Price (USD): \*\*

First Ship: Aug 2009

Product Sheet

Warranty: 3 Years

Last Ship: \*\*

### Projection Calculator

<b>Brightness:</b>	3,000 Lumens	<b>Lamp Life (Full Power):</b>	2,500 hours
<b>Color Light Output:</b>	**	<b>Lamp Type:</b>	UHP
<b>Contrast:</b>	500:1	<b>Lamp Wattage:</b>	225 Watts
<b>Auto Iris:</b>	No	<b>Lamp Quantity:</b>	1
<b>Resolution:</b>	1024x768	<b>Display Type:</b>	0.6" 3 LCD
<b>Aspect Ratio:</b>	4:3 (XGA)	<b>Standard Zoom Lens:</b>	1.60:1
<b>Video Modes:</b>	1035i, 1080i, 720p, 576p, 576i, 480p, 480i	<b>Standard Lens Focus:</b>	Manual
<b>Data Modes:</b>	MAX 1600x1200	<b>Optional Lenses:</b>	No
<b>Max Power:</b>	302 Watts	<b>Lens Shift:</b>	No
<b>Voltage:</b>	100V - 240V	<b>Throw Dist (feet):</b>	5.7 - 11.8
<b>Size (inches) (HxWxD):</b>	3.3 x 12.8 x 9.1	<b>Image Size (inches):</b>	40.0 - 150.0
<b>Weight:</b>	6.2 lbs	<b>Throw Ratio (D.W):</b>	1.17:1 - 1.83:1
<b>Connection Panel:</b>	RS232 (DB-9pin) Network (RJ-45) VGA In (Dsub-15pin) DVI Digital Input Composite (RCA) S-Video	<b>Audible Noise:</b>	** Eco-Mode: 29.0 dB
		<b>Speakers:</b>	7.0 W Mono
		<b>Digital Zoom:</b>	**
		<b>Digital Keystone:</b>	Vertical

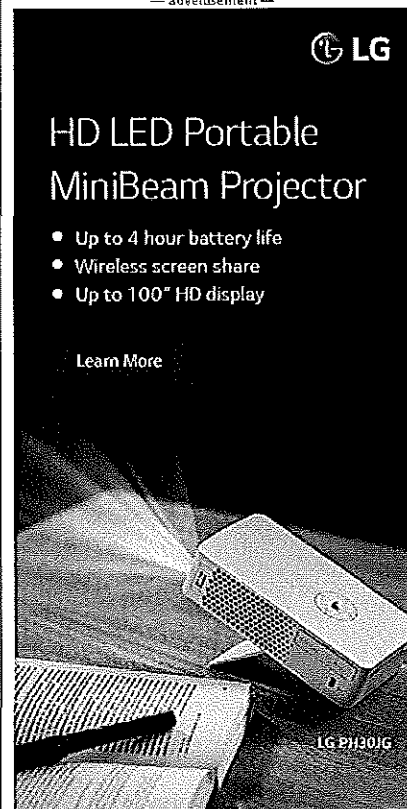
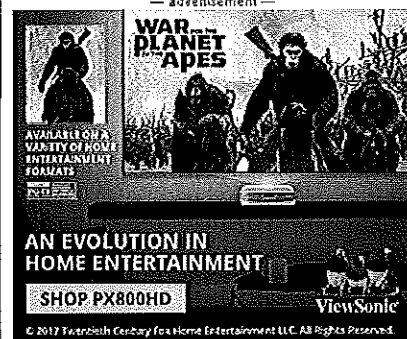
\*\* Item is not applicable, unpublished, or unknown

Special Features: Soft Carrying Case

Top 10 Conf. Room Projectors    Forum Posts & Videos    Press Release  
 New Conf. Room Projectors    Comparable Projectors    Case Studies

### More EIKI Projectors

EIP-UHS100 EIP-UJT100 EIP-WX5000 EIP-WX5000L EK-100W EK-101X EK-102X  
 EK-103X EK-110U EK-301W EK-302X EK-303U EK-305U EK-400XA EK-401WA  
 EK-402UA EK-500U EK-500UL EK-501W EK-501WL EK-502X EK-502XL EK-510U  
 EK-510UL EK-511W EK-511WL EK-512X EK-512XL EK-600U EK-601W EK-610U  
 EK-610UA EK-611W EK-611WA EK-612X EK-612XA EK-621W EK-625U EK-600U  
 EK-810U EK-811W

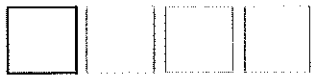
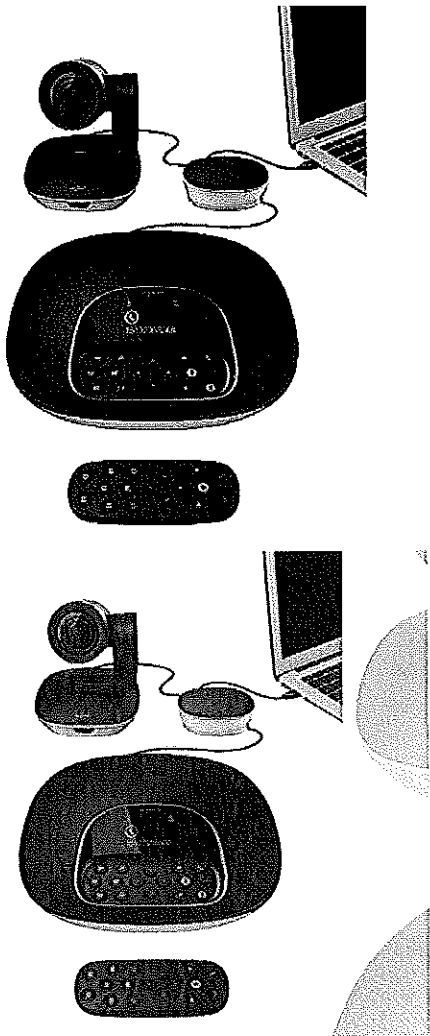


LG Electronics

Docket No. 17-RNBN-555-KSF  
Exhibit KLF 2d  
Page 3 of 4

**Office DEPOT.**  
**OfficeMax**

Logitech® GROUP Video Conferencing System Item # 406562



\$999.99 each  
Free delivery  
Estimated delivery 3-5 business days

## Zoom Meeting Plans for Your Business

Basic Personal Meeting	Pro Great for Small Teams	Business Small & Med Businesses	Enterprise Large Enterprise-Ready
<b>Free</b>	<b>\$14.99</b> /mo/host	<b>\$19.99</b> /mo/host	<b>\$19.99</b> /mo/host
		*Minimum of 10 hosts	*Minimum of 100 hosts
<a href="https://zoom.us/signup">SIGN UP, IT'S FREE (https://zoom.us/signup)</a>	<a href="https://zoom.us/buy?plan=pro&amp;from=pro">Buy Now (https://zoom.us/buy? plan=pro&amp;from=pro)</a>	<a href="https://zoom.us/buy?plan=biz&amp;from=biz">Buy Now (https://zoom.us/buy? plan=biz&amp;from=biz)</a>	<a href="https://zoom.us/contactsales">Contact Sales (https://zoom.us/contactsales)</a>
Host up to 100 participants	All Basic features +	All Pro features +	All Business features +
Unlimited 1 to 1 meetings	Includes 100 participants	Includes 100 participants	Includes 200 participants
40 mins limit on group meetings	Need more participants?	Need more participants?	Need more participants?
Unlimited number of meetings	Unlimited meeting duration for all meeting sizes	Dedicated phone support	Unlimited Cloud Storage
Online support	User management	Admin dashboard	Dedicated Customer Success Manager
Video Conferencing Features	Admin feature controls	Vanity URL	Executive Business Reviews
Web Conferencing Features	Reporting	Option for on-premise deployment	Bundle discounts on Webinars and Zoom Rooms
Group Collaboration Features	Custom Personal Meeting ID	Managed domains	
Security	Assign scheduler	Single sign-on	
	1GB of MP4 or M4A cloud recording	Company branding	
	REST API (https://zoom.us/developer)	Custom emails	
	Skype for Business (Lync) Interoperability	LTI Integration	
	Optional Add-on Plans		

## Software-Based Conference Room Solutions

Zoom Rooms

H.323 Room Connector

Line No.	Description	Total Company	Intrastate Separations	Intrastate Adjustment
1	Staff Adjustment to Accumulated Depreciation (Acct. 3100)	\$ (1,427,607)	0.639705	\$ (913,247)

Line No.	Account	Description	(A) Company Book Balance Per Application	(B) Company Cost Study Adjustment	(C) Company Normalizing Adjustment	(D) Total Staff Adjustment to Accum. Depr. See Exhibit KLF-3a	(E) Staff Adjusted Accum. Depr. Balance (a) + (b) + (c) + (d)	(F) Staff Regulated %	(G) Staff Regulated Accum. Depr. (d) * (f)
General Support Assets									
2	3112	Vehicles - Plant	511,025	(155,135)	(99,425)	111,118	367,583	26.52%	29,468
3	3112.2	Vehicles - Non Plant	-	-	-	-	-	0.00%	-
4	3115	Garage Work Equipment	-	-	-	-	-	0.00%	-
5	3116	Other Work Equipment	371,691	(112,837)	(63,385)	64,549	260,018	26.52%	17,118
6	3121	Buildings	955,521	(290,074)	-	59,454	724,901	53.26%	31,665
7	3122	Furniture	7,251	(2,201)	-	9,888	14,938	41.60%	4,113
8	3123.1	Office Support Equipment	1,172	(356)	-	1,681	2,497	46.46%	781
9	3123.2	Other Communications Equipment	12,333	(3,744)	-	17,273	25,862	46.46%	8,025
10	3124	General Purpose Computers	133,875	(40,641)	-	8,832	102,066	32.73%	2,891
11		Total General Support Facilities	\$ 1,992,868	\$ (604,988)	\$ (162,810)	\$ 272,795	\$ 1,497,865		\$ 94,062
Central Office Switching Assets									
12	3212	COE Digital	768,744	(179,925)	(231,000)	199,603	557,422	100%	199,603
13	3212.1	COE Digital Equipment	-	-	-	-	-	100%	-
14		Total Central Office Switching	\$ 768,744	\$ (179,925)	\$ (231,000)	\$ 199,603	\$ 557,422		\$ 199,603
Central Office Transmission Assets									
15	3232	COE Transmission	4,708,273	158,042	(398,114)	410,087	4,878,288	100%	410,087
16	3232.1	COE Transmission DSL	-	-	-	-	-	100%	-
17		Total Central Office Transmission	\$ 4,708,273	\$ 158,042	\$ (398,114)	\$ 410,087	\$ 4,878,288		\$ 410,087
Information Orig./Term. Assets									
18	3351	Public Telephone Equipment	-	-	-	-	-	100%	-
19		Total Information Orig./Term. Assets	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
Cable & Wire Facilities Assets									
20	3411	Pole Lines	-	-	-	-	-	100%	-
21	3421	Aerial Cable	-	-	-	-	-	100%	-
22	3124.23	Buried Cable	7,718,063	-	-	723,855	8,441,918	100%	723,855
23	2124.231	Buried Cable - Fiber Optic	687,654	-	-	-	687,654	100%	-
24	2124.232	Buried Cable - Fiber Ring	1,202,519	-	-	-	1,202,519	100%	-
25	3431	Aerial Wire	-	-	-	-	-	100%	-
26	3441	Conduit Systems	-	-	-	-	-	100%	-
27		Total Cable & Wire Facilities Assets	\$ 9,608,236	\$ -	\$ -	\$ 723,855	\$ 10,332,091		\$ 723,855
28		Intangibles	-	-	-	-	-	100%	-
29		Total Accumulated Depreciation	\$ 17,078,121	\$ (626,871)	\$ (791,924)	\$ 1,606,340	\$ 17,265,666		\$ 1,427,607

Sources: Rainbow Telecommunications Association's Application, Section 5  
Rainbow Telecommunications Association's Response to Staff Data Request No. 86, Updated Trial Balance  
Exhibit KLF-3a

Rainbow Telecommunications Association  
Accumulated Depreciation  
Rate Base Adjustment No. 7  
Test Year Ending December 31, 2016

Docket No. 17-RNBT-555-KSF  
Exhibit KLF-3a

			(A)	(B)	(C)	(D)	(E)	(F)	(G)
Line	Account	Description	Company Book	Company Cost	Company	Company	Trial Balance as of	Total Staff	
No.			Balance Per	Study	Normalizing	Normalized	August 31, 2017	Adjustment to	Staff Adjusted
			Application	Adjustments	Adjustments	Balance		Accum. Depr.	Accum. Depr.
						(a) + (b) + (c)		(e) - [(a) + (c)]	(d) + (f)
		<b>General Support Assets</b>							
1	3112	Vehicles - Plant	511,025	(155,135)	(99,425)	256,465	522,718	111,118	367,583
2	3112.2	Vehicles - Non Plant	-	-	-	-	-	-	-
3	3115	Garage Work Equipment	-	-	-	-	-	-	-
4	3116	Other Work Equipment	371,691	(112,837)	(63,385)	195,469	372,855	64,549	260,018
5	3121	Buildings	955,521	(290,074)	-	665,447	1,014,975	59,454	724,901
6	3122	Furniture	7,251	(2,201)	-	5,050	17,139	9,888	14,938
7	3123	Office Support Equipment	1,172	(356)	-	816	2,853	1,681	2,497
8	3123.2	Other Communications Equipment	12,333	(3,744)	-	8,589	29,606	17,273	25,862
9	3124	General Purpose Computers	133,875	(40,641)	-	93,234	142,707	8,832	102,066
10		<b>Total General Support Facilities</b>	<b>1,992,868</b>	<b>(604,988)</b>	<b>(162,810)</b>	<b>1,225,070</b>	<b>2,102,853</b>	<b>272,795</b>	<b>1,497,865</b>
		<b>Central Office Switching Assets</b>							
11	3212	COE Digital	768,744	(179,925)	(231,000)	357,819	737,347	199,603	557,422
12	3212.1	COE Digital Equipment	-	-	-	-	-	-	-
13		<b>Total Central Office Switching</b>	<b>768,744</b>	<b>(179,925)</b>	<b>(231,000)</b>	<b>357,819</b>	<b>737,347</b>	<b>199,603</b>	<b>557,422</b>
		<b>Central Office Transmission Assets</b>							
14	3230	COE Transmission	4,708,273	158,042	(398,114)	4,468,201	4,720,246	410,087	4,878,288
15	3230.2	COE Transmission DSL	-	-	-	-	-	-	-
16		<b>Total Central Office Transmission</b>	<b>4,708,273</b>	<b>158,042</b>	<b>(398,114)</b>	<b>4,468,201</b>	<b>4,720,246</b>	<b>410,087</b>	<b>4,878,288</b>
		<b>Information Orig./Term. Assets</b>							
17	3351	Public Telephone Equipment	-	-	-	-	-	-	-
18		<b>Total Information Orig./Term. Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
		<b>Cable &amp; Wire Facilities Assets</b>							
19	3411	Pole Lines	-	-	-	-	-	-	-
20	3421	Aerial Cable	-	-	-	-	-	-	-
21	3423	Buried Cable	7,718,063	-	-	7,718,063	8,441,918	723,855	8,441,918
22	3423.1	Buried Cable - Fiber Optic	687,654	-	-	687,654	687,654	-	687,654
23	3423.2	Buried Cable - Fiber Ring	1,202,519	-	-	1,202,519	1,202,519	-	1,202,519
24	3431	Aerial Wire	-	-	-	-	-	-	-
25	3441	Conduit Systems	-	-	-	-	-	-	-
26		<b>Total Cable &amp; Wire Facilities Assets</b>	<b>9,608,236</b>	<b>-</b>	<b>-</b>	<b>9,608,236</b>	<b>10,332,091</b>	<b>723,855</b>	<b>10,332,091</b>
27	3690	Intangibles	-	-	-	-	-	-	-
28		<b>Total Accumulated Depreciation</b>	<b>\$ 17,078,121</b>	<b>\$ (626,871)</b>	<b>\$ (791,924)</b>	<b>\$ 15,659,326</b>	<b>\$ 17,892,537</b>	<b>\$ 1,606,340</b>	<b>\$ 17,265,666</b>

Sources: Rainbow Telecommunications Association's Application, Section 5  
Rainbow Telecommunications Association's Response to Staff Data Request No. 86, Updated Trial Balance

Rainbow Telecommunications Association  
Depreciation Expense  
Income Statement Adjustment No. 21  
Test Year Ending December 31, 2016

Docket No. 17-RNBT-555-KSF  
Exhibit KLF-4

Line No.	Description	Total Company	Intrastate Separations	Intrastate Adjustment
1	Staff Adjustment to Depreciation Expense (Acct. 6560)	<u>\$ (534,623)</u>	0.642386	<u>\$ (343,435)</u>
<u>Breakdown of Adjustment:</u>				
2	Staff normalized regulated depreciation expense		\$ 1,172,952	
3	Rainbow's depreciation expense pro forma	1,717,644		
4	Staff Adjustment IS 11	96,796		
5	Staff Adjustment IS 12	<u>(106,865)</u>		
6	Rainbow's Pro Forma Depreciation after Staff Adjustment		1,707,575	
7	Staff Adjustment to Depreciation Expense (Acct. 6560)		<u>\$ (534,623)</u>	

Sources: Section 9 of Rainbow Telecommunications Association's Application  
Exhibit KLF-4a

Line No.	Plant FERC Account	(A) Plant Book Balance	(B) Cost Study Adjustment	(C) Normalizing Adjustment	(D) Staff Adjustment	(E) Staff Adjusted Gross Plant	(F) Acc. Dep. Book Balance	(G) Cost Study Adjustment	(H) Normalizing Adjustment	(I) Staff Adjustment	(J) Staff Adjusted Acc. Dep.	(K) Staff Adjusted Net Book	(L) Depreciation Rate	(M) Annual Depreciation	(N) Staff Annualized Depreciation	(O) Staff's Regulated Percentage	(P) Staff's Regulated Depreciation
						(E) - (F) + (I) - (J)				See exhibit KLF-53	(J) + (M) - (I) + (L)	(K) + (L)		(M) + (N)			(P) + (Q)
1	2111 Land	30,532	(8,335)	-	-	22,197	-	-	-	-	-	22,197	0.00%	-	-	-	-
2	2112 Vehicles - Plant	534,097	(233,013)	8,775	(20,154)	289,705	(511,025)	155,135	99,425	(111,118)	(367,878)	(77,878)	26.27%	76,106	-	-	26,653
3	2112 Vehicles - Non Plant	-	-	-	-	-	-	-	-	-	-	-	23.98%	-	-	-	-
4	2115 Garage Work Equipment	-	-	-	-	-	-	-	-	-	-	-	23.98%	-	-	-	-
5	2116 Other Work Equipment	424,304	(129,742)	58,615	4,842	358,019	(371,693)	112,837	63,385	(64,549)	(260,518)	98,001	5.02%	17,973	17,973	26.52%	4,766
6	2121 Buildings	1,762,933	(544,167)	-	27,382	1,246,048	(955,521)	290,074	-	(59,454)	(724,901)	521,147	15.57%	194,010	194,010	53.26%	103,330
7	2122 Furniture	95,266	(48,326)	-	-	51,740	(7,251)	2,201	-	(9,888)	(14,538)	36,802	18.10%	9,363	9,363	41.69%	3,896
8	2123 Office Support Equipment	13,926	192	-	-	14,118	(1,172)	356	-	(1,681)	(2,497)	11,621	18.10%	2,555	2,555	46.46%	1,187
9	2123.2 Other Communications Equipment	143,150	(27,611)	-	-	115,539	(12,333)	3,744	-	(17,273)	(25,862)	89,677	18.57%	21,456	21,456	46.46%	9,968
10	2124 General Purpose Computers	133,515	(70,206)	4,600	(122)	67,787	(133,875)	40,641	-	(8,832)	(102,066)	(34,279)	18.57%	12,588	(34,279)	32.73%	(11,200)
11	2124.1 General Purpose Computers	23,652	-	18,312	(4,602)	36,702	-	-	-	-	-	36,702	18.57%	6,816	6,816	32.73%	2,231
12	Total General Support Facilities	3,160,675	(1,056,409)	90,302	7,286	2,201,854	(1,992,868)	604,988	162,810	(272,795)	(1,497,865)	703,989	-	340,867	140,017	-	93,505
13	2212 COE Digital	768,744	(21,883)	(75,000)	66,631	738,492	(768,744)	179,925	231,000	(199,603)	(557,422)	181,070	11.58%	85,517	85,517	100.00%	85,517
14	2212.1 COE Digital Equipment	-	-	-	-	-	-	-	-	-	-	-	0.00%	-	-	-	-
15	2230 COE Transmission	4,746,641	-	(61,114)	100,790	4,786,317	(4,708,273)	(158,042)	398,114	(410,087)	(4,878,288)	(91,971)	15.53%	743,315	(91,971)	100.00%	(91,971)
16	2230.2 COE Transmission DSL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Total Central Office Equipment	5,515,385	(21,883)	(136,114)	167,421	5,524,809	(5,477,017)	21,883	620,114	(609,690)	(5,455,710)	89,099	-	828,832	(6,454)	-	(6,454)
18	2351 Public Telephone Equipment	-	-	-	-	-	-	-	-	-	-	-	0.00%	-	-	-	-
19	Total Info Orig/Term Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	2411 Pole Lines	-	-	-	-	-	-	-	-	-	-	-	0.00%	-	-	-	-
21	2421 Aerial Cable	-	-	-	-	-	-	-	-	-	-	-	0.00%	-	-	-	-
22	2423 Buried Cable	19,112,474	-	5,000	488	19,117,962	(7,718,063)	-	-	(723,855)	(8,441,918)	10,676,044	5.68%	1,085,900	1,085,900	100.00%	1,085,900
23	2423.1 Buried Cable - Fiber Optic	687,654	-	-	-	687,654	(687,654)	-	-	-	(687,654)	39,059	5.68%	39,059	-	-	-
24	2423.2 Buried Cable - Fiber Ring	1,202,519	-	-	-	1,202,519	(1,202,519)	-	-	-	(1,202,519)	-	0.00%	68,303	-	-	-
25	2431 Aerial Wire	-	-	-	-	-	-	-	-	-	-	-	0.00%	-	-	-	-
26	2441 Conduit Systems	-	-	-	-	-	-	-	-	-	-	-	0.00%	-	-	-	-
27	Total Cable & Wire Facilities	21,002,647	-	5,000	488	21,008,135	(9,608,256)	-	-	(723,855)	(10,332,091)	10,676,044	0.00%	1,193,262	1,085,900	100.00%	1,085,900
28	2602 Intangibles	1,023	-	-	(58)	965	-	-	-	-	-	965	0.00%	-	-	-	-
29	Total	\$ 29,679,736	\$ (1,078,292)	\$ (48,812)	\$ 175,137	\$ 28,735,703	\$ (17,078,121)	\$ 626,871	\$ 791,924	\$ (1,606,340)	\$ (17,265,666)	\$ 11,470,097	-	\$ 2,362,962	\$ 1,219,463	-	\$ 1,172,952

<sup>(Q)</sup> The value in column (N) is limited to the lesser of col. (K) or col. (M). If negative, value was increased to zero.

Source: Rainbow Telecommunications Association's Application, Sections 4 and 5



Rainbow Telecommunication Association  
Intrastate Access Revenues  
Income Statement Adjustment No. 22  
Test Year Ending December 31, 2016

Docket No. 17-RNBT-555-KSF  
Exhibit KLF-5

Line No.	Description	Total Company	Intrastate Separations	Intrastate Adjustment
1	Staff Adjustment to Intrastate Access Revenues (Acct. 5084)	<u>\$ 2,336</u>	100%	<u>\$ 2,336</u>
<u>Breakdown of Adjustment:</u>				
2	Reverse Applicant Intrastate Terminating Revenue Requirement Adjustment (Acct. 5084)	\$ 2,336		
3	Staff Adjustment to Intrastate Access Revenues (Acct. 5084)	<u>\$ 2,336</u>		

Source:

Rainbow Telecommunications Association's Application, Section 9, W/P IS 3

Rainbow Telecommunication Association  
Local Service Revenues  
Income Statement Adjustment No. 23  
Test Year Ending December 31, 2016

Docket No. 17-RNBT-555-KSF  
Exhibit KLF-6

Line No.	Description	Total Company	Intrastate Separation	Intrastate Adjustment
1	Staff Adjustment to Local Service Revenues (Acct. 5001)	<u>\$ 20,849</u>	100%	<u>\$ 20,849</u>
<u>Breakdown of Adjustment:</u>				
2	Applicant Pro Forma Revenue Increase (Docket 17-291) (Acct. 5001) Revenue Increase per Docket No. 17-RNBT-291-TAR	\$ -		
3	Residential Rate	\$ 18.65		
4	KUSF Affordable Rate (Applicant IS 2)	17.25		
5	Difference	<u>\$ 1.40</u>		
6	No. Residential Lines (9/30/2016)	1,241		
7	Monthly Revenue	<u>\$ 1,737.40</u>		
8	Annualized	\$ 20,848.80		
9	Staff Adjustment to Local Service Revenues (Acct. 5001)	<u>\$ 20,849</u>		

Source:

Rainbow Telecommunications Association's Application, Section 9, W/P IS 2

Rainbow Telecommunication Association  
Renovation  
Income Statement Adjustment No. 24  
Test Year Ending December 31, 2016

Docket No. 17-RN8T-555-KSF  
Exhibit KLF-7

Line No.	Acct.	Description	Total Staff Adjustment	Staff Regulated Percentage	Staff Regulated Adjustment	Intrastate Separations	Intrastate Adjustment
1	6121	Land & Building Expense	\$ 3,994	53.26%	\$ 2,127	0.676434	\$ 1,439
2	6122	Furniture & Artwork Expense	25,342	41.60%	10,542	0.676434	7,131
3	6123	Office Equipment Expense	4,633	46.46%	2,152	0.676434	1,456
4	6124	General Purpose Computers Expense	462	32.73%	151	0.676434	102
5			<u>\$ 34,430</u>		<u>\$ 14,973</u>		<u>\$ 10,128</u>
6	6123	Office Equipment Expense - Zoom Meeting Plan (\$19.99*20 Hosts for 12 months)	\$ 5,181	46.46%	\$ 2,407	0.676434	\$ 1,628.37
7		Furniture (\$21,496 * Depreciation Rate of 18.10%)	\$ 3,891	41.60%	\$ 1,619	0.676434	\$ 1,094.86
8		Office Equipment - Audio & Visual (\$123,414 * Depreciation Rate of 18.57%)	22,918	46.46%	10,648	0.676434	7,202.43
9	6560	Staff Adjustment to Depreciation Expense (Acct. 6560)	<u>\$ 26,809</u>		<u>\$ 12,266</u>		<u>\$ 8,297</u>
<u>Adjustments to remove unnecessary/inefficient investments</u>					<u>Invoices</u>		
10	6121	Extra moving expense	\$ 1,000.00		Exhibit KLF-7a		
11	6122	8 Custom Framed Photos - Michael's	1,647.63		Exhibit KLF-7b		
12	6122	Home Accents - Hobby Lobby	200.61		Exhibit KLF-7c		
13	6122	Cambridge Stainless Steel Top Portable Kitchen Island for Conf Room	312.12		Exhibit KLF-7d		
14	6123	Samsung 50" Class 1080p LED Smart HDTV - Nebraska Furniture Mart	613.43		Exhibit KLF-7e		
15	6123	Tilting Wall Mount for 32"-55" TV - Nebraska Furniture Mart	75.59		Exhibit KLF-7e		
16	6123	Wireless Digital Conference Room Signs (2)	3,486.99		Exhibit KLF-7f		
17		Total Staff Adjustment to remove unnecessary/inefficient investments	<u>\$ 7,336.37</u>				
<u>Adjustments to remove excessive/unnecessary furniture purchases</u>							
<u>RTA Expenditures</u>							
Navrat's Invoice 0091318-001:							
18		Line item 1 - Hon Guest Chairs (10 @ \$670 each + tax of 8%)	\$ 7,236.00				
19		Line item 12 - Motivate Guest Chair Casters (4 @ \$640 each + tax of 8%)	2,764.80				
Navrat's Invoice 0098354-001:							
20		Line item 1 - Hon Guest Chairs (2 @ \$695 each + tax of 8%)	1,501.20				
21		Total RTA Expenditures for Guest Chairs	<u>\$ 11,502.00</u>		Exhibit KLF-7g		
<u>Staff's Market Comparison</u>							
22		Guest Chairs - Office Depot Office Max (16 @ \$379.99 each)	\$ 6,566.23		Exhibit KLF-7h		
23	6122	Staff Adjustment of Over Market Comparison (Acct. 6122)	<u>\$ 4,935.77</u>				
<u>One-Time/Non-Recurring Entries for Everest Office Renovation</u>							
			<u>RTA</u>	<u>Staff Adjustment</u>	<u>Staff Adjusted Balance</u>	<u>Amortized over 10 years</u>	<u>Staff Adjustment to Normalize</u>
24	6121	Land and Building Expense	\$ 4,326.35	\$ 1,000.00	\$ 3,326.35	\$ 332.64	\$ 2,993.72
25	6122	Furniture and Artworks Expense	27,369.08	7,096.13	20,272.95	2,027.29	18,245.65
26	6123	Office Equipment Expense	1,196.68	689.02	507.66	50.77	456.89
27	6124	General Purpose Computers Expense	513.23	-	513.23	51.32	461.91
28		Total One-Time/Non-Recurring Expenses for Everest Office Renovation	<u>\$ 33,405.34</u>	<u>\$ 8,785.15</u>	<u>\$ 24,620.19</u>	<u>\$ 2,462.02</u>	<u>\$ 22,158.17</u>

Source: Rainbow Telecommunications Association's Response to Staff Data Request No. 111

**Jennifer Welch**

---

From: Jason Smith  
Sent: Thursday, April 14, 2016 4:25 PM  
To: Jennifer Welch  
Subject: FW: Furniture

Jennifer:

Please process checks for the furniture movers. Each check needs to be for \$500 and payable to:

Ryan Rues  
Joe Nuesson  
Luke Schnakenberg  
Dave Eudaley

Thanks,

Jason M. Smith  
Assistant General Manager  
Phone: (785) 548-7511  
Cell: (785) 548-5644



---

From: Kent Schnakenberg [mailto:kschnakenberg@navrats.com]  
Sent: Friday, April 01, 2016 5:46 PM  
To: Jason Smith  
Subject: Re: Furniture

Thanks so much. If you just get them to Angle I can pick up from her and surprise the guys. . Thanks again

Sent from my Verizon Wireless 4G LTE smartphone  
----- Original message -----

From: Jason Smith <jason@rainbowtel.com>  
Date: 4/1/2016 5:27 PM (GMT-06:00)  
To: Kent Schnakenberg <kschnakenberg@navrats.com>  
Subject: Re: Furniture

Kent,  
I totally understand. I have really appreciated all the help from the Navratt's team with this move.

Send me the names and we will cut 4 checks for \$500 apiece.

Thanks for the all the help.

Jason Smith  
Assistant General Manager  
Rainbow Communications  
PH: 785-548-7511  
[jason@rainbowtel.com](mailto:jason@rainbowtel.com)

Sent from my iPad

On Apr 1, 2016, at 1:31 PM, Kent Schnakenberg <[kschnakenberg@navrats.com](mailto:kschnakenberg@navrats.com)> wrote:

Jason, Wanted to ask you a question, my guys in the back ended up doing several extra trips up to Everest and Hiawatha moving furniture to storage and back, might be some left, our bid did include installation of all the new stuff, basically since I don't technically own the business anymore my boss is asking me lots of questions about this, the hours and miles and fuel, and was wondering if you thought it would be unfair to ask you to pay some extra to these guys directly, I was thinking about 2000.00 split up 4 ways. I could just give you names and amounts and have you cut checks directly to them and not include it on your Furniture Invoice. You could just give me the checks and I can get them to the guys.

If you aren't OK with this believe me I fully understand and will just pay them myself, the last thing I want to do is upset anyone there, we have all been friends for too long and I want to continue to do business with all of you, I enjoy our business relationship and want it to continue for many years.

Just let me know your thoughts and I'm good with whatever you decide.

*Kent Schnakenberg*

Navrat's Office Products

728 Mechanic St.

P.O. Box N

Emporia, KS 66801

P:800-362-3543

F:620-342-8652

C:620-340-6932

*Make someone happy today.*

*You'd be surprised how good it feels!*

**RAINBOW TELECOMMUNICATIONS ASSOCIATION, INC**

**PAYMENT AUTHORIZATION VOUCHER**

DATE: 4-14-16

VENDOR: \_\_\_\_\_

to: Joe Nuesson

AMOUNT: 500.00

DESCRIPTION: Navrat's Furniture Moving

ACCOUNT #: R2003 WO#201410

AUTHORIZED APPROVAL: \_\_\_\_\_

OK 85163  
4-14-16

**RAINBOW TELECOMMUNICATIONS ASSOCIATION, INC**

**PAYMENT AUTHORIZATION VOUCHER**

DATE: 4-14-16

VENDOR: \_\_\_\_\_

TO: Ryan Rues

AMOUNT: 500.00

DESCRIPTION: Naurat's Furniture Moving

ACCOUNT #: 82003 wdt#2014-10

AUTHORIZED APPROVAL: \_\_\_\_\_

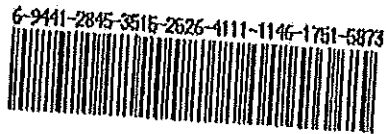
OK 85/166  
4-14-16

**Michael's**  
Where Creativity Happens™

MICHAEL'S STORE #1085 (816)741-8977

MICHAEL'S STORE #1085  
8551 NW PRAIRIE VIEW RD  
KANSAS CITY, MO 64153

\*\* Return Barcode \*\*



3651 FRAMING 7481 1005 030 3/11/16 14:36  
ACCOUNT # 11575

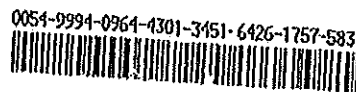
CUSTOM FRAME	5,016.80
400100051611	8 @ 627.10
\$ OFF SAVINGS	3,511.77-
SUBTOTAL	1,505.03
Sales Tax 9.475%	142.58
TOTAL	1,647.61

ACCOUNT NUMBER \*\*\*\*\*6539  
Visa 1,647.61

APPROVAL: 093619 CHIP ONLINE  
Application Label: VISA CREDIT  
RID: A0000000031010  
TVR: 8080008000  
TSI: 6800

This receipt expires at 180 days on 09/12/16

6-9441-2845-3515-2526-4111-1146 1751-5873



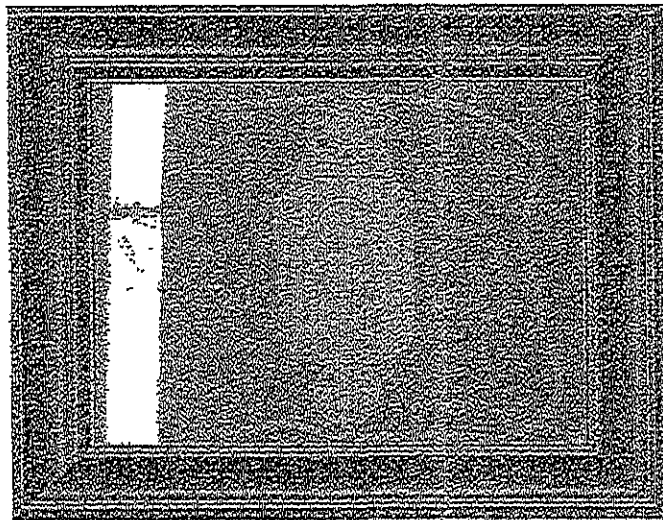


ORDER 11575 CUSTOMER Samantha McClain (785) 741-1288

Training

TAKEN BY  
Emma

ORDER DATE  
3/11/2016



Total Size: 20 1/2" x 16 1/2"

Your order is estimated to be completed on:  
**Friday, March 25, 2016**

We'll call you at (785) 741-1288 when it's ready for pickup.

Your framer Emma is available to answer any questions about your order, just call (816) 741-8977 or drop by Michaels Stores, Inc. #1085 at 8551 NW Prairie View Rd The Shops at Zona Rosa Kansas City, MO 64153.

#### Privacy Policy:

Michaels Stores, Inc. collects information about you when placing a framing order. This information may include your name, mailing address, e-mail address, or phone number. It may also include any other personal or preference information that you provide. You consent to Michaels Stores, Inc. and its related affiliates using this information to share special opportunities and offers that may be of interest to you. You may withdraw your consent to use this information at any time.

#### Damage and Return Policy:

Michaels Stores, Inc.'s total liability for any loss or damage to a customer's property shall not exceed \$250, and Michaels Stores, Inc. shall have no liability for any property left over 60 days from today. All returns will be processed based upon the original payment method. If the order is cancelled the same day, a full refund will be issued. Refunds on orders cancelled after the original order date are limited to unprocessed custom components only.

Artwork	Size	Condition	Mounts
Art Item	20" x 16"	OK	Float Mat
Description	List Price	Sale Price	
1 3/16 Acid Free Foam Core Backing	\$3.90	\$1.17	
1 68094 Pattern Blue	\$13.50	\$13.68	
1 Lg Traditional Black	\$352.80	\$105.84	
1 Float Mat	\$22.80	\$7.94	
1 Preservation Fit	\$18.60	\$5.58	
1 Gold Beaded Hanger	\$109.00	\$32.70	
2 Additional Labor	\$71.40	\$21.42	

#### NOTES:

all glass pieces; return old frames to cust

SUBTOTAL	\$1,505.03
QUANTITY	8
TAX	\$142.60
<b>TOTAL</b>	<b>\$1,647.63</b>
You saved	\$3,511.77

Everest Office

832503  
000 26114-20

# HOBBY LOBBY

Super Savings, Super Selection!

1417 N Belt Highway  
St. Joseph, MO 64506  
Hobby Lobby Store #24 (816) 279-9000

S-24 R-6 T-2117 KASSANDRA N SALE

106000000	Home Accents	65.00
106000000	Home Accents	65.00
106000000	Home Accents	29.99
50 % Off	(59.99-30.00)	
106000000	Home Accents	24.99
50 % Off	(49.99-25.00)	

SUBTOTAL	184.98
TAX TOTAL	15.63
<b>TOTAL</b>	<b>200.61</b>

VISA	200.61
ACCOUNT #: *****6539	
AUTH#: 095528	
REF#: 6121182218	
CHANGE DUE	0.00

Number of Items Purchased: 4

Total savings: 55.00

Thank You. Please come again.  
Become a fan on Facebook.  
Return Policy on back of receipt

Visit our website at [www.hobbylobby.com](http://www.hobbylobby.com)



0024006021170430169

4/30/16 06:20 PM

--Continued on Side 2--

etp

## Order Confirmation

2 800-336-9136

My Account/Don't Pay

Gift Registry

Gift Cards

Store Locator

Chat

Cart (0)

**Nebraska Furniture Mart**  
Your Find It Here For Less.

Your location is: Tecumseh, KS Update Location



Free Delivery Offers  
on thousands of items daily



Current Ads  
for daily deals and sales

FURNITURE | APPLIANCES | ELECTRONICS | COMPUTERS | FLOORING | MATTRESSES | HOME DECOR | BABY & KIDS | OUTDOOR

### Order Confirmation

Order Number: 66831241

Order Number: 66831258

We have emailed you a copy of your receipt.

If you have any questions please call  
1-800-336-9136 or email us.




## Thank You For Your Purchase!

Your Order Details Are Below



Order Confirmation

Print Page

Item	Quantity	Status	Total
 <u>Cambridge Sleekless Steel</u> <u>Top Portable Kitchen</u> <u>Island in Black</u> SKU: 36551100	1	If ordered today, ships in: 48 hours	\$289.00
B Conf. Rm.			
 <u>72\" Metal Coat Rack with</u> <u>Unbreakable Hanger in Black</u> SKU: 46573921	1	If ordered today, ships in: 48 hours	\$72.96
Jason			
 <u>72\" Contemporary Coat</u> <u>Rack in Satin Black</u> SKU: 40184993	1	If ordered today, ships in: 48 hours	\$67.96
Billing			

Order Confirmation



Sign Up For NFM Email And Save!



Stay Connected



**Nebraska**  
**Furniture Mart**  
You'll Find It Here For Less.

Your location is: Everest, KS [Update Location](#)



Free Delivery Offers  
on thousands of items daily



Current Ads  
for daily deals and sales

R-2003  
1030-2019-10

FURNITURE | APPLIANCES | ELECTRONICS | FITNESS | FLOORING | MATTRESSES | HOME DECOR | BABY & KIDS | OUTDOOR

**Order Confirmation**

Order Number: 84687140  
Scheduled For Delivery On: 4/21/2016

Order Number: 84687157  
Scheduled For Delivery On: 4/21/2016

Order Number: 84687155  
Scheduled For Delivery On: 4/21/2016

We have emailed you a copy of your receipt.  
Your order is scheduled to be delivered on  
4/21/2016.

If you have any questions please call:  
1-800-336-9136 or email us:


# Thank You For Your Purchase!

Your Order Details Are Below



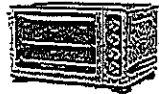
Order Confirmation

Print Page

Item	Quantity	Status	Total
 <b>50" Class 1080p LED Smart HDTV</b> SKU: 42721944	1	Currently On Order Estimated arrival to Kansas City Store: Thu 4/14	\$567.99

Order Confirmation

<https://www.walmart.com> Docket No. 17-RNBN-555-KSF  
Exhibit KLF 7e  
Page 2 of 2

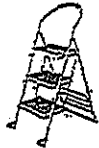


12" Toaster Oven  
SKU: 32130163

1

Out of Stock in Kansas City Store  
Estimated arrival to Kansas City Store: Fri 4/1

\$87.99

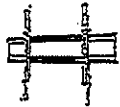


Step Ladder, Dolly and  
Folding Cart - All-in-One  
SKU: 41679499

2

If ordered today, estimated arrival to Kansas City  
Store: Wed 4/13

\$151.96



Tilting Wall Mount for 32"-  
55" Televisions  
SKU: 38764478

1

Currently On Order  
Estimated arrival to Kansas City Store: Thu 3/31

\$69.99

Billing Address	Delivery Address	Delivery Option
SAMANTHA MCCLAIN 608 MAIN ST EVEREST KS, 66424-9136	SAMANTHA MCCLAIN 608 MAIN ST EVEREST KS, 66424-9136	Order: 84687140 Driveway Delivery
		Order: 84687157 Driveway Delivery
		Order: 84687165 Driveway Delivery

Subtotal: \$877.93  
Delivery: FREE  
Tax: \$70.24  
Total: \$948.17

Sales Terms and Conditions  
Ready to assemble

EXPS



# Invoice:

304- 55605

**Fastsigns**  
5999 SW 22nd Park St.  
Topeka, Kansas 66614  
Phone 785-271-8899  
Fax 785-271-2324  
Email: 304@fastsigns.com

**Customer:** Rainbow Communications (Hiawatha)  
**Contact:** Sam McClain  
**Description:** Digital Room Signage  
**Sales Person:** Wade Brashear  
**Clerk:** Wade Brashear

ph: (785) 548-7511 x 1101

Email: sam@rainbowtel.com

	Product	Qty	Sides	Size	Unit Cost	Item Total
1	SUB-Electrical	4	1	7 x 7	\$1,430.00	\$5,720.00
	<b>Color:</b> Brushed Silver <b>Description:</b> 4 wireless signs (2 for each location) with 7" displays and brushed silver faceplates with company logo (add on option). Mounting hardware available for either wall or glass installation (let me know which you'd prefer). Included in the package is the EPS management software, 2 wireless transmitters (one for each location) which also has an optional wall mounting bracket available, full EPS set up support and 1 year of software and system maintenance. There is also an option for you to have a custom template set up by the manufacturer if you'd like.					
	<b>Text:</b>					
2	Promo Set Up	1	1	1 x 1	\$299.00	\$299.00
	<b>Color:</b> <b>Description:</b> Screen template customization. Gives the option to pick through pre-selected templates for screen layout. (optional)					
	<b>Text:</b>					
3	Installation-Truck	1	1	2 x 1	\$195.36	\$195.36
	<b>Color:</b> White <b>Description:</b> Optional installation. We'll hang them up for you if need be.					
	<b>Text:</b>					

## Payments Received (thank you)

Date	Amount	Payment Method	Tracking Number
8/31/2016 1:23:10PM	\$3,487.00	VISA/MASTERC	N/A
<b>Total Payments</b>	<b>\$3,487.00</b>		

## Other Payments:

Shipping Notes:

Form of Payment / Amount / Initials

Ordered: 8/31/2016 1:20:39PM  
Due: 9/14/2016 4:00:00PM  
Printed: 8/31/2016 1:28:12PM

## Notes:

pd 1/2 for conference rm signs

• Bod Rm

• Conf. Rm - Everest) \$1743.50 R 6123.000

• T.R.

• Conf. Rm - Hiawatha) \$1743.50 C 6123.000

Line Item Total:	\$6,214.36
Subtotal:	\$6,214.36
Shipping:	\$175.00
Taxes:	\$584.63
<b>Total:</b>	<b>\$6,973.99</b>
<b>Total Payments:</b>	<b>\$3,487.00</b>
<b>Balance Due:</b>	<b>\$3,486.99</b>

More than fast. More than signs.®

**Invoice:** 304- 55605

**Fastsigns**

5999 SW 22nd Park St.  
Topeka, Kansas 66614  
Phone 785-271-8899  
Fax. 785-271-2324  
Email: 304@fastsigns.com

Customer: **Rainbow Communications (Hiawatha)**  
Contact: Sam McClain  
Description: Digital Room Signage  
Sales Person: Wade Brashear  
Clerk: Wade Brashear

ph: (785) 548-7511 x 1101

Email: sam@rainbowtel.com

	Product	Qty	Sides	Size	Unit Cost	Item Total
1	SUB-Electrical	* 4	1	7 x 7	\$1,430.00	\$5,720.00
	Color: Brushed Silver					
	Description: 4 wireless signs (2 for each location) with 7" displays and brushed silver faceplates with company logo (add on option). Mounting hardware available for either wall or glass installation (let me know which you'd prefer). Included in the package is the EPS management software, 2 wireless transmitters (one for each location) which also has an optional wall mounting bracket available, full EPS set up support and 1 year of software and system maintenance. There is also an option for you to have a custom template set up by the manufacturer if you'd like.					
	Text:					
2	Promo Set Up	* 1	1	1 x 1	\$299.00	\$299.00
	Color:					
	Description: Screen template customization. Gives the option to pick through pre-selected templates for screen layout. (optional)					
	Text:					
3	Installation-Truck	1	1	2 x 1	\$195.36	\$195.36
	Color: White					
	Description: Optional installation. We'll hang them up for you if need be.					
	Text:					

**Payments Received (thank you)**

Date	Amount	Payment Method	Tracking Number
8/31/2016 1:23:10PM	\$3,487.00	VISA/MASTERC	N/A
Total Payments	\$3,487.00		

**Other Payments:**

Shipping Notes: Form of Payment / Amount / Initials

Ordered: 8/31/2016 1:20:39PM  
Due: 9/14/2016 4:00:00PM  
Printed: 12/7/2016 1:57:09PM

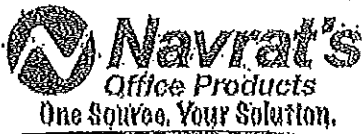
Board room + Conference Rooms

2 in Everest

2 in Haw.

CL6123.000 1,743.50  
RL6123.000 1,743.49

Line Item Total:	\$6,214.36
Subtotal:	\$6,214.36
Shipping:	\$175.00
Taxes:	\$584.63
Total:	\$6,973.99
Total Payments:	\$3,487.00
Balance Due:	\$3,486.99



PO Box N • 728 Mechanic St. • Emporia, KS 66801  
Ph: (620) 342-2092 • 800-362-3543 • Fax: (620) 342-8652

Invoice 0091318-001

Invoice Date: 04/29/16

Customer PO:

Account Number: 172736

Salesperson: Kent Schnakenberg

Page 1 of 2

Bill To: Rainbow Telecommunications  
Po Box 147  
Everest, KS 66424

Ship To: Rainbow Telecommunications  
808 Main Street  
Everest, KS 66424

APR 27 2016

Buyer Phone: (785) 548-7511

Fax: (785) 548-7517

Line	Item Number	Description	Temp	UOM	Qty	Price	Total
1	HONH3003H	GUEST CHAIR	536.00	EA	10	670.00 E	6,700.00 ✓
2	ENVISION MS1	42WX34HX15D SHELF	296.00	EA	12	1850.00 C	3,700.00 ✓
3	EXTRA OFFICE	NATURAL ANODIZED ALUMINUM U-UNIT	259.60	EA	1	3245.00 C	3,245.00 ✓
		1 EA - H1622H 3 EA - HP23B120E 1 EA - H115098LAAHH 1 EA - H115093RAAHH 1 EA - H115090AAHH 1 EA - H115202AHH 1 EA - H11500AAHH					
4	GSR/PROVISIONING	CUBICLES	1723.92	EA	1	21540.00 C	21,540.00 ✓
5	ACCOUNTING / BILLING	OFFICE GOODS	1280.00	EA	1	17250.00 C	17,250.00 ✓
6	BOARD ROOM	BOARD TABLE & CHAIRS	1638.00	EA	1	12975.00 C	12,975.00 ✓
		3 EA - HTPWRGROM3 1 EA - HTLC54216VHG2H 16 EA - H5001HWPAQ 1 EA - HTLHP216HH					
7	CONF DROP IN	TABLE	81.70	EA	1	1015.00 E	1,015.00 ✓
		1 EA - HTLC3072VHH 1 EA - HTLPAH 1 EA - HTLRAIC072H 1 EA - HTPWRGROM3					
8	FILE ROOM	STORAGE FILES	678.00	EA	1	7860.00 C	7,860.00 ✓
		3 EA - H785LS 6 EA - H780LS 9 EA - JHF23CX112E 1 EA - SYL10830T-74P					
9	BREAKROOM	TABLE & CHAIRS	168.00	EA	1	2100.00 E	2,100.00 ✓
		6 EA - JIVL636SD11 2 EA - AH3R3042P-74P					

(Continued...)





PO Box N • 728 Mechanics St. • Emporia, KS 66801  
Ph: (620) 342-2092 • 800-362-3543 • Fax: (620) 342-0652

Invoice 0091318-001

Invoice Date: 04/20/16  
Customer PO:  
Account Number: 172738  
Salesperson: Kent Schnackenberg

Page 2 of 2

Line	Item Number	Description	UOM	Qty	Price	Total
10	SAU #2841	LOUNGE CHAIR ARC COM SPOTLIGHT FABRIC #AC68802 MULBERRY #3 Beech 78 Nutmeg - Arm Cap	EA	2	1995.00	3,990.00
11	AGATI DESK	2 TO HIWATHA 2 TO EVEREST SHOWCASE DESK	EA	1	7800.00	7,800.00
12	HONHM02	QUOTE #16-0923-3117 MOTIVATE GUEST CHAIR, OASTERS	EA	1	840.00	2,660.00
13	HON STORAGE	STORAGE UNIT HIWATHA LOCATION 1 EA - H115403AAHH 2 EA - H116620AH1	EA	1	1885.00	1,885.00

CLCC

R 2122.000 \$86,771.52

R 6122.000 \$13,365.00

R 2122.000 (\$2,035.80)

R 2003  
Loss # 2014-10  
Furniture for Everest 80 Remodel

Order Notes:

Prefer electronic Invoices? Send Michael a request at mabbott@navrats.com.

A late fee of 1.6% per month will be charged on the unpaid balance of invoices not paid by the 15th of the month following issuance.

Received By:

Date:

Carrier:

FOB Point:

Order Taken: ryanruos

Subtotal 92,719.00  
Shipping 0.00  
Sales Tax 7,417.52  
Invoice Total: 100,136.52  
Amount Due: 100,136.52  
Payment Due Date: 05/16/16

Approved [Signature]  
4/23/16



PO Box N • 728 Mechanic St. • Emporia, KS 66801  
Ph: (620) 342-2092 • 800-862-3543 • Fax: (620) 342-8652

**Invoice** 0098354-001

Invoice Date: 06/01/16  
Customer PO:  
Account Number: 172736  
Salesperson: Kent Schnakenberg

Page 1 of 1

**Bill To:** Rainbow Telecommunications  
Po Box 147  
Everest, KS 66424

**Ship To:** Rainbow Telecommunications  
600 Main Street  
Everest, KS 66424

Buyer Phone: (785) 648-7511  
Fax: (785) 648-7517

Line	Item Number	Description	UOM	Qty	Price	Total
1	HONH5003	GUEST CHAIR	EA	2	695.00	1,390.00

JUN 02 2016

R. 2003  
JUN 20 2016

**Order Notes:**

Prefer electronic Invoices? Send Michele a request at mabbott@navrats.com.

Subtotal 1,390.00  
Shipping 0.00  
Sales Tax 111.20

**Invoice Total: 1,501.20**  
**Amount Due: 1,501.20**  
**Payment Due Date: 07/15/16**

A late fee of 1.5% per month will be charged on the unpaid balance of Invoices not paid by the 15th of the month following issuance.

Received By:

Date:

Garter:

FOB Point:

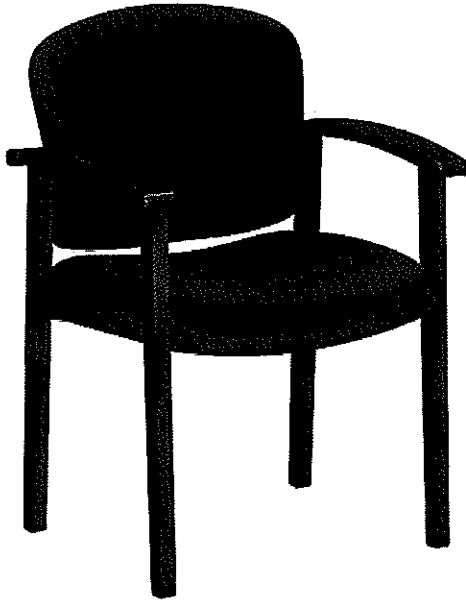
Route/Seq: 12/0

Order/Taker: Iyanirues

**Office DEPOT**  
**OfficeMax**  
Taking care of business

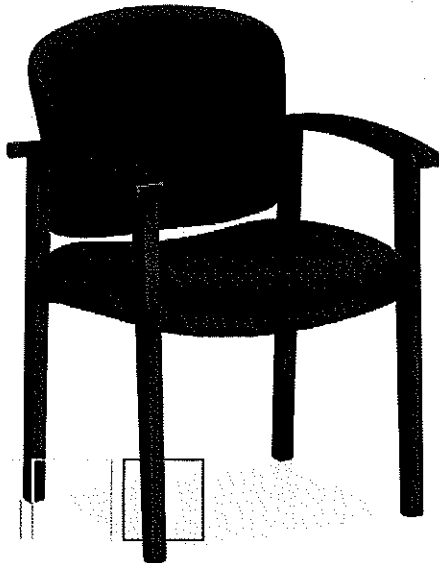
Docket No. 17-RNBN-555-KSF  
Exhibit KLF 7h

**HON Invitation Guest Chair - Fabric Seat - Hardwood Frame - Four-  
legged Base - Black - 20" Seat Width x 17" Seat Depth - 23.5" Width x  
22" Depth x 33.1" Height Item # 965411**



\$379.99 each  
Free delivery  
Estimated delivery 1-3 business days

---



---

## Description

Contemporary wood guest chair features a molded polymer seat shell for added comfort and durability. Design also includes a four-leg base and single-rail arms with wide tops. Arms and legs are made of hardwood with a Mocha finish. Contoured backrest is fully upholstered. Floating back construction allows easy cleaning so this chair is excellent for healthcare environments. Seat measures 20" wide x 17" deep x 18-1/2" high from the floor. Distance between arms is 18-7/8". Usable seat depth is 17". Back measures 21" wide x 16" high from seat. Chair meets or exceeds ANSI/BIFMA and ISTA performance standards.

---

## Product Details

Item #	965411
OfficeMax #	25549167
Manufacturer #	HON2111MOCHCU10
Application/Usage	Lounge; Office; Waiting Room

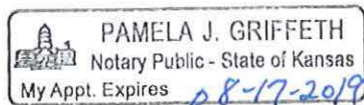
STATE OF KANSAS                    )  
  ) ss.  
COUNTY OF SHAWNEE            )

**VERIFICATION**

Katie L. Figgs, being duly sworn upon his oath deposes and says that he is the Senior Auditor for the Utilities Division of the State Corporation Commission of the State of Kansas; that he has read and is familiar with the foregoing *Direct Testimony* and that the statements therein are true to the best of his knowledge, information and belief.

  
\_\_\_\_\_  
Katie L. Figgs  
Senior Auditor, Utilities Division  
State Corporation Commission of the  
State of Kansas

Subscribed and sworn to before me this 26<sup>th</sup> day of October, 2017.



  
\_\_\_\_\_  
Notary Public

My Appointment Expires: August 17, 2019

## **CERTIFICATE OF SERVICE**

17-RNBT-555-KSF

I, the undersigned, certify that a true and correct copy of the above and foregoing Direct Testimony was served by electronic service on this 26th day of October, 2017, to the following:

JAMES M. CAPLINGER, JR., ATTORNEY  
JAMES M. CAPLINGER, CHARTERED  
823 SW 10TH AVE  
TOPEKA, KS 66612-1618  
Fax: 785-232-0724  
jrcaplinger@caplinger.net

COLLEEN R. JAMISON  
JAMES M. CAPLINGER, CHARTERED  
823 SW 10TH AVE  
TOPEKA, KS 66612-1618  
Fax: 785-232-0724  
colleen@caplinger.net

MICHAEL DUENES, ASSISTANT GENERAL COUNSEL  
KANSAS CORPORATION COMMISSION  
1500 SW ARROWHEAD RD  
TOPEKA, KS 66604-4027  
Fax: 785-271-3354  
m.duenes@kcc.ks.gov

AHSAN LATIF, LITIGATION COUNSEL  
KANSAS CORPORATION COMMISSION  
1500 SW ARROWHEAD RD  
TOPEKA, KS 66604-4027  
Fax: 785-271-3354  
a.latif@kcc.ks.gov

MICHAEL NEELEY, LITIGATION COUNSEL  
KANSAS CORPORATION COMMISSION  
1500 SW ARROWHEAD RD  
TOPEKA, KS 66604-4027  
Fax: 785-271-3167  
m.neeley@kcc.ks.gov

/s/ Pamela Griffeth

---

Pamela Griffeth  
Administrative Specialist