

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

<b>In the Matter of the Application and Request</b>	)	
<b>of The Golden Belt Telephone Association,</b>	)	<b>Docket No. 19-GNBT-505-KSF</b>
<b>Inc. for an Increase in its Cost-Based Kansas</b>	)	
<b>Universal Service Fund Support.</b>	)	

**DIRECT TESTIMONY**

**PREPARED BY**

**ANDRIA N. JACKSON**

**UTILITIES DIVISION**

**KANSAS CORPORATION COMMISSION**

**October 11, 2019**

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**I. INTRODUCTION**

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**Q. Please state your name.**

A. My name is Andria N. Jackson.

**Q. What is your business address?**

A. My business address is 1500 Southwest Arrowhead Road, Topeka, Kansas 66604.

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

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

**Q. Would you please describe your educational background and professional experience?**

A. I received a Bachelor's of Science in Business Administration with an emphasis in Finance and Marketing in December 2007 and a Masters of Business Administration in December of 2010 from Washburn University. I began employment with the Commission as a Regulatory Auditor in June 2008 and was promoted to Senior Auditor in July 2013 and then to Managing Auditor in January 2015. I was promoted to my current position in July 2018.

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

A. Yes. I have filed testimony before the Commission in several dockets, including Docket Nos. 09-MKEE-969-RTS, 10-EPDE-314-RTS, 11-MKEE-439-RTS, 11-CNHT-659-KSF, 11-EPDE-856-RTS, 12-WSEE-112-RTS, 12-MKEE-380-RTS, 12-MKEE-491-RTS, 12-KCPE-764-RTS, 13-CRKT-268-KSF, 13-JBNT-437-KSF, 13-PLTT-678-KSF, 14-KCPE-272-RTS, 14-BHCG-502-RTS, 15-MRGT-097-AUD, 15-KCPE-116-RTS, 15-TWVT-213-AUD, 16-MDWE-324-TFR, 16-

1 KGSG-491-RTS, 17-KCPE-201-RTS, 18-GIMX-248-GIV, 18-KCPE-480-RTS,  
2 and 19-EPDE-223-RTS.

3 **II. EXECUTIVE SUMMARY**

4 **Q. What were your responsibilities during Staff's review of the Golden Belt**  
5 **Telephone Association, Inc. (Golden Belt) Application in Docket No. 19-**  
6 **GNBT-505-KSF?**

7 A. My responsibilities as an auditor in this case were to analyze, audit and review  
8 Golden Belt's filing requesting the Commission adjust its cost-based Kansas  
9 Universal Service Fund (KUSF) support to reflect its current revenue requirement  
10 and circumstances. I reviewed the Company's filing and requested and analyzed  
11 additional information. My duties were carried out under the direction of the  
12 Chief of Accounting and Financial Analysis, Justin Grady.

13 **Q. What is the purpose of your testimony?**

14 A. In summary, I recommend that the Commission:

- 15       ▪ Update KUSF support included in Golden Belt's filing to reflect the most  
16       current amounts;
- 17       ▪ Update estimated audit expenses included in Golden Belt's filing to  
18       known audit expenses at the time of Staff's filing;
- 19       ▪ Update Golden Belt's test year data to reflect actual 2018 property tax  
20       expense;
- 21       ▪ Exclude expenses which Staff contends are inappropriate to include for the  
22       determination of necessary KUSF support, including certain advertising

1 expenses, dues and donations, lobbying, and other miscellaneous  
2 expenses; and

- 3       ▪ Disallow a portion of costs relating to excessive employee clothing  
4 expenditures.

5                                   **III. INCOME STATEMENT**

6       **A. KUSF**

7       **Q. Please begin by discussing Staff Adjustment No. 6 to the income statement.**

8       A. Staff Adjustment No. (IS-6) increases Golden Belt's overall intrastate revenues by  
9       \$24,147.<sup>1</sup> Staff's adjustment updates Golden Belt's KUSF support to recognize  
10       known and measurable changes in local revenues and intrastate access revenues.

11       This adjustment is comprised of the following three components:

- 12       ▪ An increase to local service revenues totaling \$23,424. In Docket No. 19-  
13       GIMT-056-GIT (19-056 Docket), the Commission authorized a new  
14       affordable monthly rate for rate-of-return companies to become effective  
15       March 1, 2019. Pursuant to K.S.A. 66-2005(d), changes in revenue due to  
16       the changes in the affordable monthly rate are to be netted against KUSF  
17       support payments. In other words, KUSF support payments are to be  
18       decreased by the amount of the additional revenue generated with the  
19       increase in local rates. Staff's adjustment recognizes the increase in local  
20       revenue not reflected in the test year.

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<sup>1</sup> See Exhibit ANJ-1.

- 1           ▪ An increase to intrastate access revenues totaling \$1,084. In Docket No.  
2           19-GIMT-006-GIT, the Commission authorized new intrastate access  
3           rates and revenues for rural local exchange carriers (RLECs) to become  
4           effective July 1, 2019. As with the local rate revenue increase, changes in  
5           intrastate access revenue are to be netted against KUSF support payments.  
6           Staff's adjustment reflects the increase in access revenue not reflected in  
7           the test year.
- 8           ▪ A decrease to KUSF support of \$361. This component of Staff's  
9           adjustment updates the KUSF support included in the Application to  
10          reflect the Commission-approved annual support for KUSF Year 23  
11          provided in Sandy Reams' direct testimony in the 19-056 Docket.<sup>2</sup>

12   **B. Audit Expense**

13   **Q. Please continue by discussing Staff Adjustment No. 7 to the income**  
14   **statement.**

15   A. Staff Adjustment No. 7 (IS-7) decreases Golden Belt's operating expense by  
16   \$16,241.<sup>3</sup> This adjustment is necessary to include actual audit expense incurred  
17   as of mid-September 2019 to reflect expenses incurred in this docket.

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

19   A. Staff's adjustment reflects a total of Golden Belt's audit expense and Staff's audit  
20   expense. According to the response to Staff Data Request No. 123, Golden Belt  
21   has incurred \$39,198 of external consulting services related to this docket through

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<sup>2</sup> *Direct Testimony of Sandy Reams*, 19-056 Docket, Attachment A (Dec. 14, 2018).

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

1 August 2019. It should be noted that Staff's calculation of Golden Belt's audit  
2 expense does not include legal fees. In response to several discovery requests,  
3 Golden Belt stated that the legal invoices it receives from outside legal services  
4 used in this docket are not itemized and, therefore, expenses directly related to the  
5 audit are unavailable. Staff acknowledges its adjustment does not fully recognize  
6 the costs that may have been incurred by Golden Belt; however, the adjustment  
7 does recognize all invoices Staff has received from the Company to date.

8 According to the Commission's fiscal department, the maximum assessment  
9 for Golden Belt for this fiscal year is \$30,560. This amount was calculated  
10 pursuant to K.S.A. 66-1502(a), which provides a maximum annual assessment of  
11 0.6% of intrastate revenues for any public utility or common carrier under the  
12 jurisdiction of the Commission. Since Golden Belt has paid a total of \$961 in  
13 assessments to date, the remaining maximum assessment for the fiscal year is  
14 \$29,598. Actual Staff expenses incurred for this docket total \$32,996 through  
15 September 20, 2019. Therefore, because Staff's actual expenses are greater than  
16 the allowable remaining assessment, the audit expense reflected in Staff's audit  
17 expense calculation is the remaining maximum assessment amount of \$29,598.  
18 The sum of Golden Belt's invoices and Staff's remaining maximum assessment  
19 amount total \$68,796. Consistent with prior KUSF dockets, Staff amortized this  
20 amount over a five-year period, resulting in an annual audit expense amortization  
21 of \$13,759. Staff then compared this amount with the estimated rate case expense  
22 included in Golden Belt's Application, with the difference being Staff's  
23 adjustment.

1   **Q. Should the Commission reduce Golden Belt's KUSF support once the audit**  
2       **expense has been fully recovered?**

3   A. Yes. Staff recommends that the Commission reduce Golden Belt's approved  
4       KUSF draw by the audit expense amortization at the end of the amortization  
5       period. This recommendation is consistent with the Commission Order in Craw-  
6       Kan Telephone Cooperative, Inc.'s (Craw-Kan) KUSF filing in Docket No. 13-  
7       CRKT-268-KSF (13-268 Docket), which states:

8               With regard to Craw-Kan's audit expense, the Commission agrees that audit  
9               expense should be recovered over a five-year amortization period. However,  
10              once these expenses have been fully recovered, Craw-Kan's KUSF support  
11              should be reduced accordingly by removing any portions relating to audit  
12              expense. This provision ensures Craw-Kan will recover the full amount of its  
13              audit expense but does not over-recover from the KUSF.<sup>4</sup>  
14

15   **C. Property Taxes**

16   **Q. Please continue by discussing Staff Adjustment No. 8 to the income**  
17       **statement.**

18   A. Staff Adjustment No. 8 (IS-8) decreases Golden Belt's operating expenses by  
19       \$42,307 on a total company basis, or \$27,905 on an intrastate basis.<sup>5</sup> Staff's  
20       adjustment to property taxes is comprised of two components. The first  
21       component is Staff's calculation of Golden Belt's 2018 property tax expense,  
22       which is derived by taking the sum of Golden Belt's 2018 property tax statements  
23       totaling \$215,719 less its 2018 Kansas Telecom Credit totaling \$31,516. The  
24       second component is Staff's calculation of property tax expense allocable to the

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<sup>4</sup> *Order Granting Joint Motion for Approval of Craw-Kan's Annual Cost-Based KUSF Support and for Approval of Additional Requirements*, 13-268 Docket, p. 5, ¶16 (Apr. 17, 2013).

<sup>5</sup> *See* Exhibit ANJ-3.



1 non-regulated portion of Golden Belt's general support assets and plant assets. In  
2 determining the amount of property tax to be allocated to non-regulated assets,  
3 Staff took the Company's total plant in service balances as of December 31, 2018,  
4 and then applied Staff's allocation factors, as discussed in the testimony of Staff  
5 witness Ann Diggs, for the general support assets to determine the appropriate  
6 percentage of regulated general support assets. Additionally, Staff also calculated  
7 the percentage of regulated assets applicable to digital switching, circuit  
8 equipment, and buried cable. As depicted in Exhibit ANJ-3(b), this resulted in an  
9 overall regulated percentage of 97.59%. This regulated percentage was then  
10 applied to Staff's adjusted 2018 property tax expense, resulting in a total of  
11 \$179,767 of regulated property taxes recoverable through the KUSF. Staff's  
12 adjusted 2018 regulated property tax expense is then compared to Golden Belt's  
13 normalized property tax expense of \$222,074, with the difference being Staff's  
14 adjustment.

15 **D. Advertising Expense**

16 **Q. Please continue by discussing Staff Adjustment No. 9 to the income**  
17 **statement.**

18 A. Staff Adjustment No. 9 (IS-9) decreases Golden Belt's operating expenses by  
19 \$35,865 on a total company basis, or \$21,955 on an intrastate basis.<sup>6</sup> Staff's  
20 adjustment removes 100% of expenses related to corporate image advertising,  
21 sales and promotional advertising, and other miscellaneous promotional items and  
22 giveaways. Additionally, Staff's adjustment removes 50% of expenses classified

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<sup>6</sup> See Exhibit ANJ-4.

1 by the Company as informational advertising for various services, such as website  
2 services, surveys and newsletter expenses, not properly allocated to the non-  
3 regulated business entities under Golden Belt's corporate structure. Staff  
4 determined these services provided benefits to the multiple business units within  
5 Golden Belt and, therefore, a portion of these expenses should be allocated  
6 accordingly.

7 **E. Dues and Donations**

8 **Q. Please continue by discussing Staff Adjustment No. 10 to the income**  
9 **statement.**

10 A. Staff Adjustment No. 10 (IS-10) decreases Golden Belt's operating expenses by  
11 \$4,919 on a total company basis, or \$2,961 on an intrastate basis.<sup>7</sup> Staff's  
12 adjustment is comprised of two components. First, Staff removes 100% of dues  
13 and donations made by Golden Belt to various vendors. Specifically, Staff's  
14 adjustment eliminates: (1) dues for various trade organizations, as well as annual  
15 membership fees and newspaper subscriptions; and (2) charitable donations and  
16 contributions made to community fairs, picnics and parades. As discussed in  
17 greater detail below, these expenses are not necessary to provide sufficient and  
18 efficient regulated telephone service. Second, Staff removed 50% of two yearly  
19 renewal fees for Adobe and DropBox services. While Staff views these items as  
20 reasonable business expenses to be recovered, a portion of the costs should be  
21 allocated to Golden Belt's unregulated businesses. Similar to the advertising  
22 expenses discussed above, these programs provide benefits for all of Golden

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<sup>7</sup> See Exhibit ANJ-5.

1 Belt's businesses and, therefore, a portion of these expenses should be allocated  
2 accordingly.

3 **Q. Please provide a more detailed explanation of why Staff is recommending**  
4 **100% removal of dues and donations.**

5 A. In the past, Staff has made recommendations to remove a portion of dues and  
6 donations pursuant to K.S.A. 66-1,193(a), which allows the Commission to adopt  
7 a policy of disallowing up to 50% of utility dues, donations and contributions to  
8 charitable, civic and social organizations and entities, in addition to completely  
9 disallowing specific dues, donation and contributions which are found  
10 unreasonable or inappropriate. However, in this docket and going forward, Staff  
11 is recommending the Commission disallow these types of expenses from being  
12 recovered through KUSF support in light of the 2018 Order approved by the  
13 Federal Communications Commission (FCC).<sup>8</sup> Specifically, paragraph 28 of the  
14 FCC Order states:

15 *Expenses Unrelated to Operations.* – We next codify the existing prohibitions  
16 on recovering support for expenses unrelated to operations – including  
17 political contributions, charitable donations, scholarships, membership fees  
18 and dues in clubs and organizations, sponsorships of conferences or  
19 community events, and penalties or fines for statutory or regulatory violations,  
20 penalties or fees for late payments on debt, loans, or other payments – from  
21 high-cost support... Expenses unrelated to operations, however, are not  
22 currently included in these high-cost support calculations. Instead, under our  
23 current rules, “nonoperating expenses” – including political contributions,  
24 contributions for charitable, social, or community welfare purposes,  
25 membership fees and dues in social, service and recreational or athletic clubs  
26 and organizations, and penalties and fines on account of violations of statutes  
27 – are recorded in Account 7300, presumed excluded from the costs of service  
28 in setting rates, and not included in high-cost support calculations. Expenses  
29 unrelated to operations have historically not been recoverable from high-cost  
30 support because by definition these expenses are not operational in nature and

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<sup>8</sup> *Report and Order, Third Order on Reconsideration, and Notice of Proposed Rulemaking*, FCC 18-29 (Mar. 23, 2018). (2018 FCC Order) See <https://docs.fcc.gov/public/attachments/FCC-18-29A1.pdf>.

1 are ancillary to core business objectives. Expenses must fall within the scope  
2 of the statutory requirement that support be used “only for the provision,  
3 maintenance, and upgrading of facilities and services for which support is  
4 intended.”<sup>9</sup>  
5

6 Furthermore, the disallowance of these expenses are further discussed and  
7 reiterated in paragraphs 31 and 32 of the FCC Order, which states in part:

8 Charitable donations and scholarships are expenses unrelated to operations  
9 that may not be recovered from high-cost support. We recognize the benefits  
10 charitable donations provide to the community... [h]owever, charitable  
11 donations are unrelated to the provision, maintenance, and upgrading of  
12 facilities and services for which the high-cost support is intended.<sup>10</sup>  
13

14 Membership fees and dues in clubs and organizations, including social,  
15 service, and recreational or athletic clubs and organizations, as well as trade  
16 associations and organizations that provide professional or trade certifications  
17 such as state bar associations, are expenses unrelated to operations excluded  
18 from high-cost support... We recognize the educational and training benefits  
19 that trade associations provide and that membership in chambers of commerce  
20 may help stimulate business. However, as other commenters acknowledge, a  
21 function of many of these organizations is advocacy on behalf of their  
22 members for the purpose of influencing public policy which is not used for the  
23 provision, maintenance, and upgrading of facilities and services for which  
24 support is intended. Just as ETCs may not recover lobbying expenses under  
25 our rules, similarly, they may not recover membership fees in organizations  
26 that engage in lobbying. Further, professional affiliations or certifications  
27 such as state bar associations, accounting associations, or other professional  
28 groups may facilitate general corporate functions but are not used only for the  
29 provision of supported facilities and services.<sup>11</sup>  
30

31 Therefore, consistent with the FCC’s ruling on these types of unrelated  
32 operational expenses and to prevent the KUSF from subsidizing expenses not  
33 recovered via the federal universal service fund high-cost support mechanisms,  
34 Staff finds these expenses inappropriate to recover from the KUSF as they are  
35 unnecessary for the provision of sufficient and efficient universal service.

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<sup>9</sup> *Ibid.*, pp. 13-14.

<sup>10</sup> *Ibid.*, p. 15.

<sup>11</sup> *Ibid.*, pp. 15-16.

1   **E. Lobbying**

2   **Q. Please continue by discussing Staff Adjustment No. 11 to the income**

3   **statement.**

4   A. Staff Adjustment No. 11 (IS-11) decreases Golden Belt's operating expenses by  
5   \$646 on a total company basis, or \$393 on an intrastate basis.<sup>12</sup> Staff's  
6   adjustment removes the lobbying costs recorded during the test year. The  
7   Commission has historically disallowed political contributions, lobbying and  
8   legislative expenses as costs that cannot be recovered from customers or through  
9   KUSF support. Lobbying is not necessary for the provision of safe and reliable  
10   utility service and benefits the Company, not ratepayers. Staff's adjustment is  
11   consistent with past Commission practice to remove all expenses related to  
12   lobbying that are included in the cost of service.<sup>13</sup>

13   **F. Miscellaneous Expenses**

14   **Q. Please continue by discussing Staff Adjustment No. 12 to the income**

15   **statement.**

16   A. Staff Adjustment No. 12 (IS-12) decreases Golden Belt's operating expenses by  
17   \$6,009 on a total company basis, or \$3,648 on an intrastate basis.<sup>14</sup> This  
18   adjustment eliminates certain miscellaneous expenses recorded during the test  
19   year. More specifically, this adjustment removes the following:

- 20       • Employee meal expenses totaling \$1,805;

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<sup>12</sup> See Exhibit ANJ-6.

<sup>13</sup> *Order Setting Revenue Requirements*, Docket No. 01-RRLT-083-AUD, p. 10, ¶ 29. (Jun. 26, 2001).

<sup>14</sup> See Exhibit ANJ-7.

- 1 • Junior board mileage and food expenses totaling \$1,360<sup>15</sup>;
- 2 • Various items such as snacks and supplies for events (ketchup bottles,
- 3 tables, etc.) totaling \$483;
- 4 • Employee gifts totaling \$722; and
- 5 • Project expenses deferred from a prior year totaling \$2,500.

6 Staff contends that each item listed above, with the exception of the last item  
7 listed, are personal and/or entertainment-related expenses and should not be  
8 recovered through the KUSF support. This is discussed in greater detail below.

9 The last item of Staff's adjustment listed above removes an expense related to  
10 deferred charges from a prior year project. This is an abnormal expense that was  
11 inadvertently included as a normalized test year expense and, therefore, should be  
12 removed from the cost of service.

13 **Q. Does the FCC address personal expenses in its 2018 Order referenced above?**

14 A. Yes. The portion of Staff's adjustment related to personal and/or entertainment-  
15 related expenses is consistent with prior recommendations made by Staff in other  
16 dockets, as well as the 2018 FCC Order. The FCC specifically addresses these  
17 types of expenses in paragraph 19 of the Order, which states:

18 [w]e codify the existing prohibition on recovery from the high-cost program  
19 for personal expenses of employees, board members, family members of  
20 employees and board members, contractors, or any other individuals affiliated  
21 with the ETC, including but not limited to personal expenses for personal  
22 travel, personal vehicles, housing, such as rent, mortgages, or housing  
23 allowances, childcare, employee gifts, and entertainment-related expenses  
24 including food and beverage, regardless of whether such expenses are paid  
25 directly by the individual or indirectly by the carrier in the form of allowances

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<sup>15</sup> Golden Belt has a community outreach program for high school students called the "Junior Board" program in which eligible students meet quarterly for mock board meetings. This expense represents the total mileage, food and gift card reimbursements made by Golden Belt to students associated with this program during the test year.

1 or gifts. Personal expenses are clearly not used for the provision of supported  
2 services and thus may not be recovered through high-cost support.  
3 Furthermore, we caution recipients of high-cost support that recovering these  
4 types of expenses from high-cost support may constitute outright fraud, waste,  
5 and abuse on the Fund, subjecting employees, executives, and board members  
6 to personal civil and criminal liability.<sup>16</sup>  
7

8 **Q. Please provide more detail of the portion of Staff's adjustment related to**  
9 **removing meal expenses.**

10 A. Staff's adjustment removes 100% of employee meals included in Golden Belt's  
11 test year expenses related to birthday lunches, board member meals, employee  
12 review lunches, management/consultant lunches, manager/auditor lunches, etc., as  
13 these expenses are not necessary for the provision of sufficient and efficient  
14 regulated telephone service. Staff's adjustment is consistent with FCC rules  
15 discussed in detail in paragraph 26 of its 2018 Order, which states:

16 Entertainment and food and beverage expenses, including but not limited to  
17 expenses incurred for meals to celebrate personal events, such as weddings,  
18 births, or retirements, are explicitly not recoverable through high-cost support.  
19 Some commenters agree that entertainment expenses in particular have not  
20 been recoverable in the past. Other commenters disagree, claiming that  
21 recovering entertainment expenses incurred for "client or vendor meetings, or  
22 attendance at board meetings" is a "common and accepted practice." Some  
23 commenters maintain that they should be able to include food and beverage  
24 and entertainment expenses related to annual meetings, employee recognition,  
25 parties or picnics because such events build morale and improve service  
26 quality. The question is whether these expenses are used only for the  
27 provision, maintenance, and upgrading of facilities and services for which  
28 high-cost support is intended – not whether they are beneficial, desirable or  
29 common practice. Because these expenses do not meet our interpretation of  
30 what the statutory standard requires, we exclude them from high-cost  
31 support.<sup>17</sup>  
32

33 Staff acknowledges that meals provided during business-related travel may  
34 qualify as a reasonable expense to recover from the KUSF support; however,

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<sup>16</sup> 2018 FCC Order, p. 10.

<sup>17</sup> *Ibid.*, pp. 12-13.

1 Staff agrees with the FCC Order and finds additional expenses related to  
2 employee lunches and board member meals to be excessive and unnecessary for  
3 the provision of universal service.

4 **F. Employee Clothing Expenses**

5 **Q. Please continue by discussing Staff Adjustment No. 13 to the income**  
6 **statement.**

7 A. Staff Adjustment No. 13 (IS-13) decreases Golden Belt's operating expenses by  
8 \$9,266 on a total company basis, or \$6,125 on an intrastate basis.<sup>18</sup> Staff's  
9 adjustment removes a portion of expenses recorded during the test year for  
10 employee clothing expenditures.

11 **Q. Before explaining Staff's adjustment to employee clothing expenses, please**  
12 **explain Golden Belt's employee clothing allowance policy.**

13 A. While the Company has no written clothing allowance policy, Golden Belt allows  
14 employees an annual clothing allowance of up to \$350. Employees are allowed to  
15 purchase work clothing wherever they chose, submit the receipts and get  
16 reimbursed. Golden Belt does require that each year at least three items  
17 purchased by employees with their clothing allowance funds be embroidered with  
18 the company logo.<sup>19</sup> During the test year, Golden Belt incurred a total expense of  
19 \$12,530 for employee clothing allowance reimbursements.

20 **Q. Did Golden Belt fund any other clothing-related expenses for their employees**  
21 **during the test year?**

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<sup>18</sup> See Exhibit ANJ-8.

<sup>19</sup> See Response to Data Request No. KCC-115 included in Exhibit ANJ-9.



1 A. Yes. In its review of Golden Belt's general ledger, Staff found multiple line items  
2 related to logo embroidery expenses, board jackets, and annual meeting shirts. In  
3 total, Golden Belt's test year included a total of \$3,382 for these additional  
4 expenses. It should be noted that in years prior to 2018, Golden Belt did not incur  
5 additional clothing expenditures for employees outside of the \$350 employee  
6 allowance.<sup>20</sup>

7 **Q. Please explain Staff's review of Golden Belt's employee clothing allowance**  
8 **expenditures.**

9 A. Through the discovery process, Staff reviewed invoices supporting the \$350  
10 employee clothing allowance reimbursements for a large sample of employees.  
11 Staff reviewed invoices from a variety of vendors including Kohl's, JCPenney,  
12 Christopher & Banks, Dress Barn, Macy's, Dillard's, Maurices, Ross, Tradehome,  
13 Vanderbilts, Famous Footware, Dick's Sporting Goods, Finish Line, Nike,  
14 Betabrand, Amazon, Ariat, Zulily, Target, and many others. Clothing items  
15 purchased ranged from a variety of pants (dress pants, jeans, yoga pants, etc.),  
16 shirts (polo shirts, sweaters, blouses, tank tops, hoodies, etc.) and shoes (athletic,  
17 sandals, boots, etc.).<sup>21</sup> While Staff understands the need for employees to look  
18 professional and be easily identified by customers as employees of the Company  
19 for business purposes, Staff views the annual \$350 clothing reimbursement policy  
20 as excessive and found many of the reimbursed clothing items to be personal in  
21 nature and, therefore, inappropriate to recover from KUSF support.

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<sup>20</sup> See Response to Data Request No. KCC-122 included in Exhibit ANJ-9.

<sup>21</sup> Copies of receipts were provided in response to Data Request No. KCC-127. While this response is too voluminous in nature to attach, this information is available upon request.

1   **Q. Please explain Staff's calculation of its adjustment to employee clothing**  
2       **expenses.**

3   A. Staff's adjustment is comprised of two components. First, Staff calculated a  
4       reasonable price of a company business shirt totaling \$38.30. This amount  
5       consists of: (1) the cost of a quality business shirt purchased from Lands' End,  
6       which is the same vendor Golden Belt used to purchase its annual meeting shirts,  
7       of \$31.30<sup>22</sup>; and (2) a \$7 logo fee, which is the fee of the embroidery vendor  
8       primarily used by Golden Belt to embroider the Company's logo. Staff found  
9       these amounts to be reasonable as these amounts are both found in the Company's  
10      supporting clothing expense documentation provided in discovery. Secondly,  
11      Staff calculated the total cost of shirts per employee based on the employee's  
12      position. In doing so, Staff calculated the cost of three shirts for full-time  
13      employees and one shirt each for part-time and summer employees. Next, Staff  
14      took the total sum of the cost of employee shirts totaling \$4,328 and compared it  
15      to the clothing expenses totaling \$15,912 in the test year, with the difference  
16      being Staff's adjustment (prior to separations).

17                                                           **IV. CONCLUSION**

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

19   A. Yes.

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<sup>22</sup> It should be noted that Staff used the cost of \$31.30 because it was the amount shown most in the list of shirt expenses included in the annual shirt detail provided in support of Data Request No. KCC-122. Additionally, Staff also researched the prices of various shirts on Lands' End website and was able to find quality, professional looking polo shirts (in both men's and women's clothing sizes) for \$31.28, including the price of the shirt, tax and shipping. This pricing information is available upon request.

1

2

**EXHIBITS**

- |    |                  |                                                |
|----|------------------|------------------------------------------------|
| 3  | Exhibit ANJ-1    | Staff Adjustment to KUSF                       |
| 4  | Exhibit ANJ-2    | Staff Adjustment to Audit Expense              |
| 5  | Exhibit ANJ-3    | Staff Adjustment to Property Taxes             |
| 6  | Exhibit ANJ-3(a) | 2018 Property Tax Expense Detail               |
| 7  | Exhibit ANJ-3(b) | Property Tax Regulated Percentage Calculation  |
| 8  | Exhibit ANJ-4    | Staff Adjustment to Advertising Expense        |
| 9  | Exhibit ANJ-4(a) | Advertising Expense Detail                     |
| 10 | Exhibit ANJ-5    | Staff Adjustment to Dues and Donations         |
| 11 | Exhibit ANJ-5(a) | Dues and Donations Detail                      |
| 12 | Exhibit ANJ-6    | Staff Adjustment to Lobbying                   |
| 13 | Exhibit ANJ-7    | Staff Adjustment to Miscellaneous Expenses     |
| 14 | Exhibit ANJ-7(a) | Miscellaneous Expenses Detail                  |
| 15 | Exhibit ANJ-8    | Staff Adjustment to Employee Clothing Expenses |
| 16 | Exhibit ANJ-8(a) | Employee Clothing Expenses Detail              |
| 17 | Exhibit ANJ-9    | Golden Belt Responses to Staff Data Requests   |

Golden Belt Telephone Association, Inc.  
Staff Adjustment to KUSF  
Income Statement Adjustment No. 6  
For the Test Year Ended December 31, 2018

Line No.	Description	Total Company	Intrastate Separation	Intrastate Adjustment
1	Adjustment to Network Access Revenue (Acct. 5080)	1,084	1.000000	1,084
2	Adjustment to Local Network Services Revenue (Acct. 5001)	23,424	1.000000	23,424
3	Adjustment to Kansas Universal Service Support (Acct. 5001)	(361)	1.000000	(361)
4	<b>Staff Adjustment to KUSF</b>	<b>24,147</b>		<b>24,147</b>
<b><u>Breakdown of Adjustment</u></b>				
<b><u>Intrastate Access Reduction</u></b>				
5	Intrastate Access Reduction July 2019 - Year 23		1,084	
6	<b>Staff Adjustment to Network Access Revenue</b>			<b>1,084</b>
<b><u>Local Service Revenue</u></b>				
7	Annual Local Revenue Decrease Effective March 2019 - Year 23		23,424	
8	<b>Staff Adjustment to Local Network Services Revenue</b>			<b>23,424</b>
<b><u>KUSF</u></b>				
9	KUSF Support Calculation Worksheet (Issue No. 34)		585,475	
10	Golden Belt KUSF Balance - Section 9, Schedule 1, Line 3		585,836	
11	<b>Staff Adjustment to Kansas Universal Service Support</b>			<b>(361)</b>

Sources: Golden Belt Application, Section 9  
KUSF Support Calculation Worksheet, Issue 34 (as of July 1, 2019)

Golden Belt Telephone Association, Inc.  
Staff Adjustment to Audit Expense  
Income Statement Adjustment No. 7  
For the Test Year Ended December 31, 2018

Line No.	Description	Total Company	Intrastate Separations	Intrastate Adjustment
1	Adjustment to General and Administrative - Rate Case Expense (Acct. 6720)	(16,241)	1.000000	(16,241)
2	<b>Staff Adjustment to Audit Expense</b>	<u>(16,241)</u>		<u>(16,241)</u>
<b><u>Breakdown of Adjustment</u></b>				
3	Golden Belt Audit Expense		39,198	
4	KCC Assessable Audit Expense		<u>29,598</u>	
5	Total Audit Expenses		68,796	
6	Amortization Period (Years)		<u>5</u>	
7	Annual Audit Amortization			13,759
8	Less: Golden Belt Adjustment for Audit Expense			<u>30,000</u>
9	<b>Staff Adjustment to General and Administrative - Rate Case Expense</b>			<u>(16,241)</u>
<b><u>Detail of Audit Expense Calculations</u></b>				
<u>Consultant Fees - TCA</u>				
10	January 31, 2019		2,595	
11	February 28, 2019		1,640	
12	April 30, 2019		4,993	
13	May 31, 2019		6,955	
14	June 30, 2019		5,973	
15	July 31, 2019		7,073	
16	August 31, 2019		<u>9,969</u>	
17	Total TCA Invoices			39,198
<u>Legal Fees - Jamison Law</u>				
18	January 2019 through August 2019		-	
19	Total Jamison Law Invoices			<u>-</u>
20	<b>Total Golden Belt Audit Expense</b>			<u><u>39,198</u></u>
<u>KCC Maximum Assessment Calculation</u>				
21	Maximum Assessment for Fiscal Year per Accounting		30,560	
22	Less: Assessments to Date (includes Audit Assessments)		<u>961</u>	
23	Remaining Maximum Assessment for Fiscal Year		29,598	
24	Assessments for Docket to Date (included in Assessments to Date)		-	
25	Maximum Assessment for Docket		<u>29,598</u>	
<u>KCC Audit Expenses</u>				
26	Staff	25,618		
27	Consultants and Expenses	<u>7,378</u>		
28	Total KCC Audit Expenses		32,996	
29	<b>Total KCC Audit Expense</b>			<u><u>29,598</u></u>

Sources: Golden Belt Application, Section 9  
Golden Belt Response to Data Request Nos. KCC-98 and KCC-123

Golden Belt Telephone Association, Inc.  
Staff Adjustment to Property Taxes  
Income Statement Adjustment No. 8  
For the Test Year Ended December 31, 2018

Line No.	Description	Total Company	Intrastate Separations	Intrastate Adjustment
1	Adjustment to Other Operating Taxes (Acct. 7240)	(42,307)	0.659593	(27,905)
2	Staff Adjustment to Property Taxes	<u>(42,307)</u>		<u>(27,905)</u>
<b><u>Breakdown of Adjustment</u></b>				
3	Staff Calculated 2018 Property Tax		215,719	
4	Less: 2018 Kansas Telecom Credit		<u>31,516</u>	
5	Staff Adjusted 2018 Property Tax			184,203
6	Staff Calculated Regulated Percentage			<u>97.59%</u>
7	Staff Adjusted Regulated Property Tax Expense			<u>179,767</u>
8	Golden Belt Property Tax Expense			<u>222,074</u>
9	Staff Adjustment to Property Taxes - Prior to Separations			<u>(42,307)</u>

Sources: Golden Belt Application, Section 9  
Golden Belt Response to Data Request No. KCC-74  
Exhibits ANJ-3(a) and ANJ-3(b)

Golden Belt Telephone Association, Inc.  
2018 Property Tax Expense Detail  
Income Statement Adjustment No. 8  
For the Test Year Ended December 31, 2018

Line No.	County	Statement	Unit	Assessed Value	Levy	2018 Tax
1	Barton	40012	5 - 05 403 005	20,157	0.176	3,552.20
2	Barton	40013	65 - 59 431 065	45	0.167	7.54
3	Barton	40014	76 - 60 403 076	2,307	0.149	344.74
4	Barton	40015	77 - 60 403 077	717	0.152	109.26
5	Barton	40016	170 - 58 431 170	167	0.172	28.66
6	Barton	40017	194 - 71 403 194	2,630	0.148	389.84
7	Barton	40018	195 - 71 428 195	610	0.148	90.28
8	Barton	40019	210 - 55 428 210	176	0.144	25.40
9	Barton	40020	211 - 55 495 211	1,462	0.155	227.08
10	Edwards	2285	003 City - Lewis City	371	0.207	76.88
11	Edwards	2284	003 City - Lewis City	1,114	0.207	230.84
12	Edwards	2286	011 Twp - Logan Twp	102	0.172	17.52
13	Edwards	2287	025 Twp - Wayne Twp	9,385	0.141	1,321.94
14	Edwards	2288	030 Twp - Belpre Twp	9,802	0.142	1,388.38
15	Edwards	2289	040 Twp - Franklin Twp	6,092	0.143	871.88
16	Edwards	2290	045 Twp - North BR Twp	6,433	0.138	886.36
17	Edwards	2291	057 Twp - South BR Twp	3	0.139	0.42
18	Edwards	2292	058 Twp - South BR Twp	1,947	0.139	270.72
19	Ellis	2000231	110 - Lookout Township	322	0.097	31.08
20	Ellis	2000238	111 - Lookout Township	677	0.092	62.12
21	Ellis	2000241	112 - Lookout Township	17	0.093	1.58
22	Ellis	2000019	20 - Ellis City	180,975	0.165	29,908.30
23	Ellis	2000147	81 - Ellis Township	73,881	0.097	7,158.78
24	Ellis	2000160	82 - Ellis Township	828	0.093	76.72
25	Ellis	2000162	90 - Freedom Township	17	0.095	1.62
26	Finney	8149	015 G 457 PWD	2,668	0.125	333.73
27	Finney	8148	010 G 102 PWD	540	0.121	65.48
28	Gove	1808938	Larrabee Township USD 292	621	0.134	83.40
29	Gove	1808937	Larrabee Township USD 293	5,064	0.135	686.12
30	Gove	1808936	Larrabee Township USD 293	1,460	0.135	197.82
31	Hodgeman	21880001	5 - Marena Township - 227-228	23	0.179	4.12
32	Hodgeman	21880002	6 - Marena Township - 496	1,204	0.176	211.64
33	Hodgeman	21880003	15 - North Roscoe Township - 227	3,190	0.189	602.48
34	Hodgeman	21880004	41 - Sterling Township - 496 IWS	81	0.172	13.92
35	Lane	5849	007 Twp - White Rock Township	3,729	0.178	664.12
36	Lane	5850	008 Twp - White Rock Township	419	0.181	75.86
37	Lane	5851	046 Twp - Dighton Township	884	0.185	163.70
38	Lane	5852	050 Twp - Alamota Township	82	0.186	15.24
39	Lane	5853	051 Twp - Alamota Township	7,624	0.186	1,418.92
40	Trego	1841469	06010 - Ogallah Twp OG 208	7,706	0.152	1,167.94
41	Trego	1841470	06011 - Ogallah Twp OG 388	5,079	0.148	749.22
42	Trego	1841471	06040 - Glencoe Twp GL 208	5,779	0.151	873.92
43	Trego	1841472	06041 - Glencoe Twp GL 388	4,816	0.147	708.80
44	Trego	1841473	06050 - Riverside Twp RI 208	25,896	0.151	3,912.52
45	Trego	1841474	06051 - Riverside Twp RI 106	8,830	0.135	1,192.04
46	Trego	1841475	06052 - Riverside Twp RI 388	1,765	0.147	259.52
47	Trego	1841476	06053 - Riverside Twp RI 395	596	0.142	84.62
48	Trego	1841477	06060 - Wilcox Twp WX 208	1,248	0.152	189.34
49	Trego	1841478	06061 - Wilcox Twp WX 106	596	0.136	80.84
50	Trego	1841479	06070 - Franklin Twp FR 208	7,200	0.152	1,091.20
51	Trego	1841480	06072 - Franklin Twp FR 106	2,163	0.135	293.02
52	Ness	60003	1 - Bazine City	14,430	0.212	3,057.18
53	Ness	60007	2 - Brownell City	8,469	0.181	1,533.82
54	Ness	60010	3 - Ness City - Center	3,052	0.204	621.90
55	Ness	60012	4 - Ness City - Forrester	8,187	0.202	1,654.82

Golden Belt Telephone Association, Inc.  
 2018 Property Tax Expense Detail  
 Income Statement Adjustment No. 8  
 For the Test Year Ended December 31, 2018

Line No.	County	Statement	Unit	Assessed Value	Levy	2018 Tax
56	Ness	60014	5 - Ransom City	29,482	0.246	7,262.40
57	Ness	60016	6 - Utica City	8,419	0.287	2,414.54
58	Ness	60021	10 - Waring Twp - 106	4,509	0.144	648.96
59	Ness	60035	11 - Waring Twp - 106-WS58	6,360	0.147	934.16
60	Ness	60045	12 - Waring Twp - 106-WS58	929	0.147	136.46
61	Ness	60050	13 - Waring Twp - 395	4,526	0.151	682.96
62	Ness	60057	14 - Waring Twp - 395-WS58	1,314	0.154	202.16
63	Ness	60063	25 - Nevada Twp - 106	2,960	0.142	421.60
64	Ness	60067	26 - Nevada Twp - 106-WS58	5,807	0.145	844.26
65	Ness	60080	41 - Ohio Twp - 106	7,137	0.147	1,048.36
66	Ness	60085	42 - Ohio Twp - 303-WS58	5,090	0.158	804.38
67	Ness	60090	43 - Ohio Twp - 303-WS58-CM	690	0.158	109.04
68	Ness	60095	44 - Ohio Twp - 106-CM	1,302	0.147	191.26
69	Ness	60099	45 - Ohio Twp - 106-WS58-CM	1,097	0.150	164.38
70	Ness	60107	55 - Eden Twp - 303-HD1	1,804	0.156	281.06
71	Ness	60115	57 - Eden Twp - 303-HD2	3,074	0.145	445.92
72	Ness	60119	58 - Eden Twp - 303-HD1	5,349	0.156	833.38
73	Ness	60124	70 - Forrester Twp - 106-HD1-CM	687	0.146	100.42
74	Ness	60126	71 - Forrester Twp - 106-HD1	572	0.146	83.62
75	Ness	60132	72 - Forrester Twp - 303-HD1	10,440	0.154	1,611.40
76	Ness	60136	73 - Forrester Twp - 303-HD2	2,497	0.144	358.60
77	Ness	60141	85 - Center Twp - 106	3,853	0.137	528.10
78	Ness	60143	86 - Center Twp - 303	5,648	0.145	820.36
79	Ness	60151	95 - Bazine Twp - 106-HD1	2,177	0.147	318.94
80	Ness	60155	96 - Bazine Twp - 106-HD2	25,592	0.136	3,474.42
81	Ness	60161	97 - Bazine Twp - 395-HD1	5,825	0.153	894.00
82	Ness	60166	100 - Highpoint Twp - 106-WS81	9,342	0.136	1,271.60
83	Ness	60172	101 - Highpoint Twp - 106-WS58	6,255	0.136	849.80
84	Ness	60175	110 - Franklin Twp - 303-WS81	38,307	0.144	5,511.08
85	Ness	60183	111 - Franklin Twp 303-WS58	11,578	0.144	1,662.70
86	Ness	60189	120 - Johnson Twp - 303-WS81	14,381	0.144	2,072.00
87	Ness	60193	121 - Johnson Twp - 303-WS58	1,380	0.144	198.48
88	Pawnee	2898	086 Twp - Pleasant Ridge Township	3,925	0.163	639.48
89	Pawnee	2899	087 Twp - Pleasant Ridge Township	1,076	0.149	160.52
90	Pawnee	2900	091 Twp - Keysville Township	978	0.152	148.90
91	Pawnee	2901	095 Twp - Sawmill Township	1,153	0.163	187.50
92	Pawnee	2902	100 Twp - Garfield Township	808	0.203	164.06
93	Pawnee	2903	101 Twp - Garfield Township	2,915	0.200	582.48
94	Pawnee	2880	001 City - Burdett City	360	0.207	74.66
95	Pawnee	2881	001 City - Burdett City	9,229	0.207	1,913.88
96	Pawnee	2882	002 City - Garfield City	750	0.189	142.00
97	Pawnee	2883	002 City - Garfield City	26,265	0.189	4,972.94
98	Pawnee	2884	005 City - Rozel City	1,325	0.252	334.12
99	Pawnee	2885	005 City - Rozel City	17,662	0.252	4,453.82
100	Pawnee	2886	010 Twp - Walnut Township	146	0.161	23.50
101	Pawnee	2887	024 Twp - Conkling Township	1,333	0.151	200.98
102	Pawnee	2888	025 Twp - Conkling Township	2,162	0.154	332.92
103	Pawnee	2889	026 Twp - Conkling Township	4,000	0.154	614.92
104	Pawnee	2890	030 Twp - Lincoln Township	1,658	0.157	260.96
105	Pawnee	2891	035 Twp - Shiley Township	1,468	0.169	247.54
106	Pawnee	2892	040 Twp - Browns Grove Township	938	0.148	138.88
107	Pawnee	2893	045 Twp - Grant Township	4,349	0.145	630.58
108	Pawnee	2894	050 Twp - Morton Township	3,661	0.149	546.78
109	Pawnee	2895	055 Twp - Pawnee Township	455	0.160	72.92
110	Pawnee	2896	080 Twp - Santa Fe Township	339	0.150	50.74



Golden Belt Telephone Association, Inc.  
2018 Property Tax Expense Detail  
Income Statement Adjustment No. 8  
For the Test Year Ended December 31, 2018

Line No.	County	Statement	Unit	Assessed Value	Levy	2018 Tax
111	Pawnee	2897	081 Twp - Santa Fe Township	58	0.153	8.87
112	Rush	2209	001 City - Alexander USD 395	5,441	0.188	1,024.46
113	Rush	2210	001 City - Alexander USD 395	1,588	0.188	299.00
114	Rush	2211	002 City - Bison USD 403	36,208	0.236	8,546.32
115	Rush	2212	002 City - Bison USD 403	39	0.236	9.21
116	Rush	2213	003 City - Lacrosse USD 395	2,369	0.220	521.18
117	Rush	2214	005 City - McCracken USD 395	14,117	0.224	3,168.98
118	Rush	2215	005 City - McCracken USD 395	464	0.224	104.16
119	Rush	2216	006 City - Otis USD 403	1,736	0.184	319.00
120	Rush	2217	006 City - Otis USD 403	12	0.184	2.20
121	Rush	2218	007 City - Rush Center USD 395	289,781	0.188	54,559.98
122	Rush	2219	007 City - Rush Center USD 395	44,448	0.188	8,368.68
123	Rush	2220	008 City - Timken USD 403	14,865	0.195	2,905.22
124	Rush	2221	010 Twp - Pleasantdale USD 403	5,381	0.167	897.50
125	Rush	2222	016 Twp - Illinois USD 403	1,136	0.168	191.42
126	Rush	2223	019 Twp - Illionois USD 403	41	0.171	7.03
127	Rush	2224	020 Twp - Illinois USD 403	17	0.179	3.05
128	Rush	2225	034 Twp - Hampton-Fairview USD 395	1,868	0.167	312.24
129	Rush	2226	037 Twp - Hampton-Fairview USD 395	10,494	0.167	1,755.36
130	Rush	2227	043 Twp - Alexander-Belle Prairie USD 395	131	0.170	22.28
131	Rush	2228	044 Twp - Alexander-Belle Prairie USD 395	10,137	0.170	1,721.56
132	Rush	2229	045 Twp - Alexander-Belle Prairie USD 395	1,088	0.167	181.56
133	Rush	2230	052 Twp - Lacrosse-Brookdale USD 395	2,335	0.170	397.36
134	Rush	2231	058 Twp - Lone Star USD 403	659	0.172	113.36
135	Rush	2232	065 Twp - Pioneer USD 403	2,661	0.167	445.36
136	Rush	2233	066 Twp - Pioneer USD 403	9,381	0.170	1,597.78
137	Rush	2234	072 Twp - Garfield USD 403	2,164	0.164	355.48
138	Rush	2235	073 Twp - Garfield USD 403	922	0.167	154.18
139	Rush	2236	079 Twp - Banner USD 395	142	0.168	23.86
140	Rush	2237	080 Twp - Banner USD 403	349	0.169	58.90
141	Rush	2238	082 Twp - Banner USD 403	1,439	0.172	247.06
142	Rush	2239	088 Twp - Center USD 395	9,717	0.168	1,636.00
143	Rush	2240	088 Twp - Center USD 395	67	0.168	11.28
144	Rush	2241	089 Twp - Center USD 395	4,000	0.165	661.64
145	Rush	2242	095 Twp - Union USD 395	11,106	0.166	1,848.38
146	Rush	2243	098 Twp - Union USD 496	453	0.167	75.72
147			<b>Total 2018 Property Taxes</b>			<b>215,718.89</b>

Source: Golden Belt Response to Data Request No. KCC-73

Golden Belt Telephone Association, Inc.  
Property Tax Regulated Percentage Calculation  
Income Statement Adjustment No. 8  
For the Test Year Ended December 31, 2018

Line No.	Account	Description	Balance 12/31/2018	Staff Regulated %	Regulated Balance
1	2111	Land	33,519	72.81%	24,405
2	2112	Vehicles	108,432	59.06%	64,040
3	2116	Other Work Equipment	977,311	76.73%	749,891
4	2121	Buildings	2,876,742	72.81%	2,094,556
5	2122	Furniture	61,651	59.06%	36,411
6	2123	Office Support Equipment	146,425	59.06%	86,479
7	2123.2	Other Communications Equipment	1,936	59.06%	1,143
8	2123.3	Office Equipment Mailroom	4,925	59.06%	2,909
9	2124	General Purpose Computers	1,520,249	59.06%	897,859
10		Total General Support Facilities	<u>5,731,190</u>		<u>3,957,693</u>
11	2212	COE Digital	2,187,099	100.00%	2,187,099
12	2212.1	COE Digital Test Equipment	113,794	100.00%	113,794
13	2230	COE Transmission	22,021,494	100.00%	22,021,494
14		Total Central Office Equipment	<u>24,322,387</u>		<u>24,322,387</u>
15	2422	Underground Cable	11,821	100.00%	11,821
16	2423	Buried Cable	43,092,134	100.00%	43,092,134
17	2441	Conduit	489,378	100.00%	489,378
18		Total Cable and Wire Facilities	<u>43,593,333</u>		<u>43,593,333</u>
19	2690	Intangibles	-	100.00%	-
20		Total Plant in Service	<u><u>73,646,910</u></u>		<u><u>71,873,413</u></u>
21		<b>Regulated Percentage</b>			<b>97.59%</b>
22		<b>Non-Regulated Percentage</b>			<b>2.41%</b>

Sources: Golden Belt Application, Section 4  
Allocations provided in Staff witness Ann Diggs' testimony

Golden Belt Telephone Association, Inc.  
Staff Adjustment to Advertising Expense  
Income Statement Adjustment No. 9  
For the Test Year Ended December 31, 2018

Line No.	Description	Total Company	Intrastate Separations	Intrastate Adjustment
1	Adjustment to Marketing Expense (Acct. 6610)	(35,865)	0.612150	(21,955)
2	Staff Adjustment to Advertising Expense	<u>(35,865)</u>		<u>(21,955)</u>

Staff Adjustment by Account			
Account Number	Total Company	Regulated Percentage	Staff Adjustment
6613.0100.40	(35,865)	100.00%	(35,865)
	<u>(35,865)</u>		<u>(35,865)</u>

Source: Exhibit ANJ-4(a)

Golden Belt Telephone Association, Inc.  
Advertising Expense Detail  
Income Statement Adjustment No. 9  
For the Test Year Ended December 31, 2018

Line No.	Vendor	Description	Account	Amount	Excluded Percentage	Total Adjustment
1	Innovative Systems, LLC	Newsletter	6613.0100.40	532.50	50%	266.25
2	St John USD 350 Education Foundation	Ad	6613.0100.40	500.00	100%	500.00
3	Pivot Group LLC	March Mania Contest	6613.0100.40	1,300.00	100%	1,300.00
4	Ness City High School	Yearbook Ad	6613.0100.40	100.00	100%	100.00
5	Consolidated Printing	Tshirts	6613.0100.40	1,882.66	100%	1,882.66
6	4 Imprint	Magnets	6613.0100.40	147.88	100%	147.88
7	State Theatre Assn of Larned, Inc.	2018 Advertising	6613.0100.40	500.00	100%	500.00
8	4 Imprint	Power Clips Marketing	6613.0100.40	404.72	100%	404.72
9	Ellis Review	Advertising	6613.0100.40	126.50	100%	126.50
10	Post Rock Radio	Radio Ad Sponsor	6613.0100.40	840.00	100%	840.00
11	Rush County News	Sponsor Pages	6613.0100.40	159.50	100%	159.50
12	Mid America Computer Corporation	Website	6613.0100.40	20.00	50%	10.00
13	Innovative Systems, LLC	Newsletter	6613.0100.40	532.50	50%	266.25
14	Scarlett Olsen	Design Work	6613.0100.40	125.00	100%	125.00
15	Pens	Pens	6613.0100.40	468.64	100%	468.64
16	Burdett Coffee Hour	Donuts	6613.0100.40	65.01	50%	32.51
17	Redbud Design LLC	Jump Drives	6613.0100.40	1,501.50	100%	1,501.50
18	Redbud Design LLC	Camp Chairs	6613.0100.40	5,493.31	100%	5,493.31
19	Ness County News	Sports Page Ad	6613.0100.40	30.00	100%	30.00
20	Post Rock Radio	Radio Ad Sponsor	6613.0100.40	420.00	100%	420.00
21	Rush County News	Sponsor Pages	6613.0100.40	89.50	100%	89.50
22	Mid America Computer Corporation	Website	6613.0100.40	20.00	50%	10.00
23	Innovative Systems, LLC	Newsletter	6613.0100.40	532.50	50%	266.25
24	Innovative Systems, LLC	March Mania Graphic	6613.0100.40	71.43	100%	71.43
25	Baskets	Promotional Items	6613.0100.40	70.03	100%	70.03
26	Banner	Banner	6613.0100.40	67.07	100%	67.07
27	Rush Center	Parade Candy	6613.0100.40	66.05	100%	66.05
28	City of St John	Booth Rental	6613.0100.40	25.00	100%	25.00
29	Scarlett Olsen	Design Work	6613.0100.40	50.00	100%	50.00
30	Mark's Custom Signs	Vinyl Sign	6613.0100.40	168.18	50%	84.09
31	County Wide Directory LLC	Ad	6613.0100.40	545.00	100%	545.00
32	Redbud Design LLC	Blank Check for Giveaway	6613.0100.40	141.96	100%	141.96
33	Star Communication Corp	NCAA Tournament Ad	6613.0100.40	80.00	100%	80.00
34	Hays Daily News	Ad	6613.0100.40	50.00	100%	50.00
35	Rush County News	Sponsor Pages	6613.0100.40	89.50	100%	89.50
36	Pawnee County 4-H Council	Sponsor	6613.0100.40	50.00	100%	50.00
37	Post Rock Radio	Radio Ad Sponsor	6613.0100.40	420.00	100%	420.00
38	Mid America Computer Corporation	Website	6613.0100.40	20.00	50%	10.00
39	Innovative Systems, LLC	Newsletter	6613.0100.40	532.50	50%	266.25
40	Lacrosse Country Club	Sign Advertisement	6613.0100.40	50.00	100%	50.00
41	Stafford County Fairboard	Rodeo Sponsor	6613.0100.40	100.00	100%	100.00
42	Rush Center Postmaster	Postage for Promo Items	6613.0100.40	401.50	100%	401.50
43	Stafford High School	Yearbook Ad	6613.0100.40	50.00	100%	50.00
44	Rama Operating Co., Inc.	Calendar Ad	6613.0100.40	80.00	100%	80.00
45	Rush County News	Sponsor Pages	6613.0100.40	89.50	100%	89.50
46	Post Rock Radio	Radio Ad Sponsor	6613.0100.40	420.00	100%	420.00
47	Mid America Computer Corporation	Website	6613.0100.40	20.00	50%	10.00
48	Innovative Systems, LLC	Newsletter	6613.0100.40	532.50	50%	266.25
49	Doris Straub	Track Meet Sponsor	6613.0100.40	196.94	100%	196.94
50	Doris Straub	Track Meet Sponsor	6613.0100.40	163.38	100%	163.38
51	Utica KS Parade	Sponsor Ads	6613.0100.40	100.00	100%	100.00
52	Walter P Chrysler Home & Museum	Sponsor Ads	6613.0100.40	75.00	100%	75.00
53	Caseys Lacrosse	Donuts	6613.0100.40	16.25	50%	8.13
54	Survey Monkey	Monthly Survey Fee	6613.0100.40	37.00	50%	18.50
55	Rick's Food Store	Track Meet Sponsor	6613.0100.40	244.65	100%	244.65

Golden Belt Telephone Association, Inc.  
Advertising Expense Detail  
Income Statement Adjustment No. 9  
For the Test Year Ended December 31, 2018

Line No.	Vendor	Description	Account	Amount	Excluded Percentage	Total Adjustment
56	Walmart Hays	Track Meet Sponsor	6613.0100.40	31.20	100%	31.20
57	Lacrosse Lions Club	Tshirts	6613.0100.40	150.00	100%	150.00
58	Northwest Signs & Awards	Yard Signs	6613.0100.40	146.81	100%	146.81
59	Survey Monkey	Monthly Survey Fee	6613.0100.40	37.00	50%	18.50
60	Ness County Fair Association	Banner Ad	6613.0100.40	100.00	100%	100.00
61	Ness County News	Sponsor Pages	6613.0100.40	25.00	100%	25.00
62	Rush County News	Ads	6613.0100.40	174.50	100%	174.50
63	Nex-Tech, LLC	Directory Ads	6613.0100.40	228.00	100%	228.00
64	Ellis Review	Ad	6613.0100.40	35.00	100%	35.00
65	Ron Gruber	Lewis Days	6613.0100.40	117.18	100%	117.18
66	Lewis Girl Scouts	Lewis Days	6613.0100.40	50.00	100%	50.00
67	Post Rock Radio	Radio Ad Sponsor	6613.0100.40	420.00	100%	420.00
68	Mid America Computer Corporation	Website - Facebook Plugin	6613.0100.40	64.50	100%	64.50
69	Innovative Systems, LLC	Newsletter	6613.0100.40	532.50	50%	266.25
70	Ellis High School Cheerleaders	Calendar Ad	6613.0100.40	25.00	100%	25.00
71	Cash	Postage	6613.0100.40	10.65	100%	10.65
72	Cash	Track Meal Sponsor	6613.0100.40	12.12	100%	12.12
73	Rozel Pride	Calendar Ad	6613.0100.40	35.00	100%	35.00
74	Ellis Golf Club	Sign Renewal	6613.0100.40	150.00	100%	150.00
75	Smoky Hills Public Television	TV Sponsor	6613.0100.40	250.00	100%	250.00
76	Smoky Hills Public Television	Veterans Sponsor	6613.0100.40	600.00	100%	600.00
77	McCracken Rodeo	Program/Arena Sponsor Sign	6613.0100.40	250.00	100%	250.00
78	Darby Smith	Ad	6613.0100.40	55.00	100%	55.00
79	Survey Monkey	Monthly Survey Fee	6613.0100.40	37.00	50%	18.50
80	Northwest Signs & Awards	Vinyl Sign	6613.0100.40	178.35	50%	89.18
81	Rush County News	Sponsor Pages	6613.0100.40	69.50	100%	69.50
82	Post Rock Radio	Radio Ad Sponsor	6613.0100.40	420.00	100%	420.00
83	Mid America Computer Corporation	Website	6613.0100.40	180.00	50%	90.00
84	Innovative Systems, LLC	Newsletter	6613.0100.40	532.50	50%	266.25
85	Innovative Systems, LLC	Promo Ad	6613.0100.40	298.66	100%	298.66
86	Washington Grade School PTO	Sponsor	6613.0100.40	50.00	100%	50.00
87	Stafford Oktoberfest	Sponsor	6613.0100.40	200.00	100%	200.00
88	Lacrosse Livestock Market, Inc	Sign Fee	6613.0100.40	250.00	100%	250.00
89	Santa Fe Trail Center	Sponsor	6613.0100.40	100.00	100%	100.00
90	LHS Parents	Sponsor	6613.0100.40	50.00	100%	50.00
91	Pawnee Valley Community Hospital	Sponsor	6613.0100.40	100.00	100%	100.00
92	Sonic Great Bend	Promo Items	6613.0100.40	5.39	100%	5.39
93	Survey Monkey	Monthly Survey Fee	6613.0100.40	37.00	50%	18.50
94	Rush County News	Sponsor Pages	6613.0100.40	29.50	100%	29.50
95	Facebook	Ads	6613.0100.40	50.00	100%	50.00
96	Ness County News	Calendars	6613.0100.40	139.75	100%	139.75
97	Post Rock Radio	Radio Ad Sponsor	6613.0100.40	420.00	100%	420.00
98	Cash	Track Meet Sponsor	6613.0100.40	30.00	100%	30.00
99	Ness Co Hospital Fundraising Committee	Golf Tournament Sponsor	6613.0100.40	250.00	100%	250.00
100	Mid America Computer Corporation	Website	6613.0100.40	20.00	50%	10.00
101	Innovative Systems, LLC	Newsletter	6613.0100.40	532.50	50%	266.25
102	St John Community Calendar	Ad	6613.0100.40	50.00	100%	50.00
103	Ness City Eagles Booster Club	Calendar Ad	6613.0100.40	200.00	100%	200.00
104	Redbud Design LLC	Pens	6613.0100.40	657.66	100%	657.66
105	Burdett Seniors	Calendar Ad	6613.0100.40	35.00	100%	35.00
106	Hays Daily News	Ads	6613.0100.40	80.00	100%	80.00
107	Rush County News	Sponsor Pages	6613.0100.40	77.50	100%	77.50
108	Post Rock Radio	Radio Ad Sponsor	6613.0100.40	420.00	100%	420.00
109	Mid America Computer Corporation	Website	6613.0100.40	20.00	50%	10.00
110	Innovative Systems, LLC	Newsletter	6613.0100.40	532.50	50%	266.25

Golden Belt Telephone Association, Inc.  
Advertising Expense Detail  
Income Statement Adjustment No. 9  
For the Test Year Ended December 31, 2018

Line No.	Vendor	Description	Account	Amount	Excluded Percentage	Total Adjustment
111	Northwest Signs & Awards	Calendars	6613.0100.40	210.00	100%	210.00
112	Star Communication Corp	Ad	6613.0100.40	72.50	100%	72.50
113	Rush County News	Sponsor Pages	6613.0100.40	93.50	100%	93.50
114	Post Rock Radio	Radio Ad Sponsor	6613.0100.40	420.00	100%	420.00
115	Post Rock Radio	Radio Ad Sponsor	6613.0100.40	80.00	100%	80.00
116	Mid America Computer Corporation	Website	6613.0100.40	20.00	50%	10.00
117	Innovative Systems, LLC	Newsletter	6613.0100.40	532.50	50%	266.25
118	Nancy Witthuhn	Photo Winner	6613.0100.40	100.00	100%	100.00
119	4 Imprint	Halloween Bags	6613.0100.40	1,766.45	100%	1,766.45
120	The Gathering Place	Chamber Coffee	6613.0100.40	45.00	50%	22.50
121	Scarlett Olsen	Design Work	6613.0100.40	60.00	100%	60.00
122	Ness County News	Sports Page Ad	6613.0100.40	30.00	100%	30.00
123	Rush County News	Sponsor Pages	6613.0100.40	109.50	100%	109.50
124	Post Rock Radio	Radio Ad Sponsor	6613.0100.40	420.00	100%	420.00
125	Post Rock Radio	Radio Ad Sponsor	6613.0100.40	80.00	100%	80.00
126	Mid America Computer Corporation	Website	6613.0100.40	70.00	50%	35.00
127	Innovative Systems, LLC	Newsletter	6613.0100.40	505.88	50%	252.94
128	Smoky Hills Public Television	TV Ad	6613.0100.40	250.00	100%	250.00
129	LHS Media	Yearbook Ad	6613.0100.40	100.00	100%	100.00
130	Stafford High School	Yearbook Ad	6613.0100.40	90.00	100%	90.00
131	Canva	Graphic	6613.0100.40	10.00	100%	10.00
132	Nick Sibley Music	Jingle	6613.0100.40	800.00	100%	800.00
133	Katalyst Group, Inc.	Branding Supplies	6613.0100.40	124.16	100%	124.16
134	Rush County News	Sponsor Pages	6613.0100.40	93.50	100%	93.50
135	Scarlett Olsen	Design Work	6613.0100.40	50.00	100%	50.00
136	Post Rock Radio	Radio Ad Sponsor	6613.0100.40	420.00	100%	420.00
137	Post Rock Radio	Radio Ad Sponsor	6613.0100.40	80.00	100%	80.00
138	Mid America Computer Corporation	Website	6613.0100.40	20.00	50%	10.00
139	Innovative Systems, LLC	Newsletter	6613.0100.40	505.88	50%	252.94
140	Cash	Giveaway	6613.0100.40	1,000.00	100%	1,000.00
141	Displays2Go	Raffle Box	6613.0100.40	59.03	100%	59.03
142	Ness County News	Ad	6613.0100.40	62.50	100%	62.50
143	Rush County News	Ad	6613.0100.40	153.50	100%	153.50
144	Otis Lions Club	Calendar Ad	6613.0100.40	37.50	100%	37.50
145	Scarlett Olsen	Design Work	6613.0100.40	50.00	100%	50.00
146	Post Rock Radio	Radio Ad Sponsor	6613.0100.40	420.00	100%	420.00
147	Post Rock Radio	Radio Ad Sponsor	6613.0100.40	80.00	100%	80.00
148	Mid America Computer Corporation	Website - Community Page	6613.0100.40	160.00	100%	160.00
				39,548.83		35,865.06
149		Staff Adjustment to Advertising Expense - Prior to Separations				<u>(35,865.06)</u>

**Note:** In its review of Golden Belt's monthly newsletters, Staff found that only 25% of the newsletters pertained to regulated telephone service. According to the response to Data Request No. KCC-121, 50% of the total newsletter expenses incurred during the test year were allocated to accounts that were not included in Golden Belt's filing. Therefore, Staff's adjustment to remove 50% of the remaining costs appropriately removes the level of expenses necessary to reflect the 25% of newsletter expenses that should be allocated to regulated telephone service.

Golden Belt Telephone Association, Inc.  
Staff Adjustment to Dues and Donations  
Income Statement Adjustment No. 10  
For the Test Year Ended December 31, 2018

Line No.	Description	Total Company	Intrastate Separations	Intrastate Adjustment
1	Adjustment to Marketing Expense (Acct. 6610)	(3,191)	0.612150	(1,953)
2	Adjustment to Executive and Planning Expense (Acct. 6710)	(29)	0.646369	(19)
3	Adjustment to General and Administrative Expense (Acct. 6720)	(1,699)	0.581891	(989)
4	<b>Staff Adjustment to Dues and Donations</b>	<b>(4,919)</b>		<b>(2,961)</b>

Staff Adjustment by Account			
Account Number	Total Company	Regulated Percentage	Staff Adjustment
6613.0100.40	(3,191)	100.00%	(3,191)
6711.0100.40	(49)	59.06%	(29)
6721.1100.40	(326)	59.06%	(193)
6721.7000.40	(1,305)	100.00%	(1,305)
6728.0100.40	(340)	59.06%	(201)
	<b>(5,212)</b>		<b>(4,919)</b>

Source: Exhibit ANJ-5(a)

Golden Belt Telephone Association, Inc.  
Dues and Donations Detail  
Income Statement Adjustment No. 10  
For the Test Year Ended December 31, 2018

Line No.	Vendor	Description	Account	Amount	Excluded Percentage	Total Adjustment
1	PRIMO	2018 Membership Renewal	6613.0100.40	300.00	100%	300.00
2	Drop Box	Yearly Fee	6613.0100.40	99.00	50%	49.50
3	Adobe	Yearly Renewal Fee	6613.0100.40	638.87	50%	319.44
4	Walmart Great Bend	Candy for St John Jubilee Parade	6613.0100.40	68.57	100%	68.57
5	Rick's Food Store	Rush County Fair	6613.0100.40	158.39	100%	158.39
6	Rick's Food Store	Bazine and Timken Picnics	6613.0100.40	162.42	100%	162.42
7	Rick's Food Store	Bazine and Timken Picnics	6613.0100.40	76.68	100%	76.68
8	Rick's Food Store	Rush County Fair	6613.0100.40	391.28	100%	391.28
9	Jamboree Foods	Ness City Fair	6613.0100.40	329.63	100%	329.63
10	Dillons Great Bend	St John	6613.0100.40	19.37	100%	19.37
11	Kanza Short Stop	St John	6613.0100.40	12.95	100%	12.95
12	Dollar General Lacrosse	Rush County Fair	6613.0100.40	16.00	100%	16.00
13	St John Booster Club	Business Booster Member	6613.0100.40	50.00	100%	50.00
14	Larned Sports Boosters	Level 1 Booster	6613.0100.40	50.00	100%	50.00
15	Rick's Food Store	Bazine and Timken Picnics	6613.0100.40	16.88	100%	16.88
16	Dollar General Lacrosse	Bazine and Timken Picnics	6613.0100.40	5.43	100%	5.43
17	Larned Lions Club	Membership Renewal	6613.0100.40	50.00	100%	50.00
18	Kyle Bahr	Parade Candy	6613.0100.40	110.66	100%	110.66
19	Constant Contact	Yearly Fee	6613.0100.40	960.50	100%	960.50
20	Walmart Hays	Candy for Oktoberfest Parade	6613.0100.40	43.30	100%	43.30
21	The Kiplinger Tax Letter	One Year Subscription	6711.0100.40	49.00	100%	49.00
22	NTCA	Wire Dues (excluding lobbying)	6721.1100.40	151.20	100%	151.20
23	American Express	Annual Membership Fee	6721.1100.40	175.00	100%	175.00
24	SITA	2018 Dues (excluding lobbying)	6721.7000.40	1,305.13	100%	1,305.13
25	Ellis Review	Yearly Paper Renewal	6728.0100.40	43.00	100%	43.00
26	Edwards County Sentinel	One Year Renewal	6728.0100.40	43.00	100%	43.00
27	American Express	Annual Membership Fee	6728.0100.40	50.00	100%	50.00
28	Rush County News	Yearly Subscription	6728.0100.40	30.00	100%	30.00
29	St John News	One Year Renewal	6728.0100.40	55.38	100%	55.38
30	Amazon Prime	Yearly Charge	6728.0100.40	119.00	100%	119.00
				<u>5,580.64</u>		<u>5,211.71</u>
31		Staff Adjustment to Dues and Donations - Prior to Separations				<u>(5,211.71)</u>

Sources: Golden Belt Response to Data Request No. KCC-3, KCC-31, KCC-94, and KCC-105



Golden Belt Telephone Association, Inc.  
Staff Adjustment to Lobbying  
Income Statement Adjustment No. 11  
For the Test Year Ended December 31, 2018

Line No.	Description	Total Company	Intrastate Separations	Intrastate Adjustment
1	Adjustment to Executive and Planning Expense (Acct. 6710)	(259)	0.646369	(168)
2	Adjustment to General and Administrative Expense (Acct. 6720)	(387)	0.581891	(225)
3	<b>Staff Adjustment to Lobbying</b>	<b>(646)</b>		<b>(393)</b>
	<b><u>Breakdown of Adjustment</u></b>	<b><u>Amount</u></b>	<b><u>Lobbying Percentage</u></b>	<b><u>Total Adjustment</u></b>
	<b>Corporate Operations Expense (Acct. 6711.0100.40)</b>			
4	NTCA 2018 Legislative and Policy Conference	439	100%	439
5	Total Corporate Operations Expense Adjustment	439		439
6	Regulated Percentage			59.06%
7	<b>Staff Adjustment to Corporate Operations Expense</b>			<b>259</b>
	<b>General and Administrative - Accounting (Acct. 6721.1100.40)</b>			
8	NTCA Wire Dues	210	28%	59
9	Total General and Administrative - Accounting Adjustment	210		59
10	Regulated Percentage			59.06%
11	<b>Staff Adjustment to General and Administrative - Accounting</b>			<b>35</b>
	<b>General Accounting (Acct. 6721.7000.40)</b>			
12	SITA 2018 Dues	1,657	21%	352
13	Total General Accounting Adjustment	1,657		352
14	Regulated Percentage			100.00%
15	<b>Staff Adjustment to General Accounting</b>			<b>352</b>
16	<b>Staff Adjustment to Lobbying - Prior to Separations</b>			<b>(646)</b>

Sources: Golden Belt Response to Data Request No. KCC-3, KCC-31, KCC-96, KCC-97, and KCC-110

Golden Belt Telephone Association, Inc.  
Staff Adjustment to Miscellaneous Expenses  
Income Statement Adjustment No. 12  
For the Test Year Ended December 31, 2018

Line No.	Description	Total Company	Intrastate Separations	Intrastate Adjustment
1	Adjustment to Central Office Switching Expense (Acct. 6210)	(132)	0.549271	(72)
2	Adjustment to Cable and Wire Facilities Expense (Acct. 6410)	(318)	0.721998	(229)
3	Adjustment to Marketing Expense (Acct. 6610)	(1,843)	0.612150	(1,128)
4	Adjustment to Services Expense (Acct. 6620)	(46)	0.612150	(28)
5	Adjustment to Executive and Planning Expense (Acct. 6710)	(125)	0.646369	(81)
6	Adjustment to General and Administrative Expense (Acct. 6720)	(1,045)	0.581891	(608)
7	Adjustment to Contributions and Fees (Acct. 7370)	(2,500)	0.600225	(1,501)
8	<b>Staff Adjustment to Miscellaneous Expenses</b>	<b>(6,009)</b>		<b>(3,648)</b>

Staff Adjustment by Account			
Account Number	Total Company	Regulated Percentage	Staff Adjustment
6212.0100.40	(132)	100.00%	(132)
6423.0100.40	(318)	100.00%	(318)
6613.0100.40	(1,843)	100.00%	(1,843)
6623.0100.40	(96)	48.34%	(46)
6711.0100.40	(212)	59.06%	(125)
6721.1100.40	(210)	59.06%	(124)
6723.0100.40	(66)	59.06%	(39)
6728.0100.40	(1,494)	59.06%	(882)
7370.0000.00	(2,500)	100.00%	(2,500)
	<b>(6,870)</b>		<b>(6,009)</b>

Source: Exhibit ANJ-7(a)

Golden Belt Telephone Association, Inc.  
Miscellaneous Expenses Detail  
Income Statement Adjustment No. 12  
For the Test Year Ended December 31, 2018

Line No.	Vendor	Description	Account	Amount
1	Greg's Place	Birthday Lunch	6212.0100.40	35.65
2	Pizza Plus	Employee Lunch Meeting	6212.0100.40	96.00
3	Greg's Place	Employee Lunch Meeting	6423.0100.40	32.40
4	Greg's Place	Birthday Lunch	6423.0100.40	20.00
5	Pizza Plus	Employee Lunch Meeting	6423.0100.40	96.00
6	El Dos De Oros	Birthday Lunch	6423.0100.40	39.04
7	Pizza Plus	Safety Meeting Lunch	6423.0100.40	82.08
8	Pueblo Nuevo Mexican Restaurant	Employee Review Lunch	6423.0100.40	23.59
9	Cancun Mexican Grill	Employee Review Lunch	6423.0100.40	24.68
10	Samantha Crawford	Jr Board Meeting Mileage	6613.0100.40	21.80
11	Angelena Copeland	Jr Board Meeting Mileage	6613.0100.40	54.50
12	Jenna Hlavaty	Jr Board Meeting Mileage	6613.0100.40	53.41
13	Cash	Jr Board Meeting Gift Card	6613.0100.40	50.00
14	Taco Shop	Jr Board Meeting Meal	6613.0100.40	72.57
15	Samantha Crawford	Jr Board Meeting Mileage	6613.0100.40	79.57
16	Brett Herrman	Jr Board Meeting Mileage	6613.0100.40	38.15
17	Jacob Showalter	Jr Board Meeting Mileage	6613.0100.40	21.80
18	Blake Bahr	Jr Board Meeting Mileage	6613.0100.40	56.68
19	Angelena Copeland	Jr Board Meeting Mileage	6613.0100.40	49.05
20	Caleb Karst	Jr Board Meeting Mileage	6613.0100.40	25.07
21	Kat's Confections	Cakes, Snacks	6613.0100.40	311.79
22	Samantha Crawford	Jr Board Meeting Mileage	6613.0100.40	45.78
23	Jacob Showalter	Jr Board Meeting Mileage	6613.0100.40	10.90
24	Angelena Copeland	Jr Board Meeting Mileage	6613.0100.40	54.50
25	Jenna Hlavaty	Jr Board Meeting Mileage	6613.0100.40	23.98
26	Caleb Karst	Jr Board Meeting Mileage	6613.0100.40	11.99
27	UPS	Return Clothing Postage	6613.0100.40	6.42
28	Daily Chefs Pumps	Ketchup Bottles for Marketing Event	6613.0100.40	16.03
29	Sams Club	Tables, Chairs for Event	6613.0100.40	148.26
30	Jimmy Johns Hays	Jr Board Meeting Meal	6613.0100.40	97.77
31	Ashlee Miller	Jr Board Meeting Mileage	6613.0100.40	24.53
32	Sheridan Ewy	Jr Board Meeting Mileage	6613.0100.40	16.35
33	Luke Higgason	Jr Board Meeting Mileage	6613.0100.40	21.80
34	Landon Reinhardt	Jr Board Meeting Mileage	6613.0100.40	35.97
35	Cashe McVey	Jr Board Meeting Mileage	6613.0100.40	63.22
36	Clay Beutler	Jr Board Meeting Mileage	6613.0100.40	35.97
37	Lane Fischer	Jr Board Meeting Mileage	6613.0100.40	61.04
38	Gambinos Hays	Jr Board Meeting Meal	6613.0100.40	73.45
39	Ashlee Miller	Jr Board Meeting Mileage	6613.0100.40	24.53
40	Sheridan Ewy	Jr Board Meeting Mileage	6613.0100.40	19.08
41	Luke Higgason	Jr Board Meeting Mileage	6613.0100.40	21.80
42	Landon Reinhardt	Jr Board Meeting Mileage	6613.0100.40	35.43
43	Cashe McVey	Jr Board Meeting Mileage	6613.0100.40	63.22
44	Clay Beutler	Jr Board Meeting Mileage	6613.0100.40	35.43
45	Lane Fischer	Jr Board Meeting Mileage	6613.0100.40	61.04
46	St. John Chamber	Chamber Meal	6623.0100.40	6.00
47	Greg's Place	Customer Service Training Lunch	6623.0100.40	52.15
48	Greg's Place	Customer Service Training Lunch	6623.0100.40	37.55
49	Greg's Place	Management/Consultant Lunch Meeting	6711.0100.40	36.25
50	Greg's Place	Management/Consultant Lunch Meeting	6711.0100.40	37.30
51	Cancun Mexican Grill	Employee Update Lunch	6711.0100.40	23.69
52	Central Station Bar & Grill	Managers Meeting Meal	6711.0100.40	73.05
53	Gellas Diner	Employee Update Lunch	6711.0100.40	41.40
54	Greg's Place	Birthday Lunch	6721.1100.40	22.50
55	Cash	Employee Update Lunch	6721.1100.40	20.00

Golden Belt Telephone Association, Inc.  
Miscellaneous Expenses Detail  
Income Statement Adjustment No. 12  
For the Test Year Ended December 31, 2018

Line No.	Vendor	Description	Account	Amount
56	Greg's Place	Managers/Auditors Lunch	6721.1100.40	41.00
57	Pizza Plus	Employee Lunch Meeting	6721.1100.40	95.99
58	Greg's Place	Managers/Auditors Lunch	6721.1100.40	30.75
59	Greg's Place	HR Training Lunch	6723.0100.40	48.20
60	Cash	Meals	6723.0100.40	18.01
61	Central Station Bar & Grill	Board Member Meals	6728.0100.40	140.00
62	Central Station Bar & Grill	Board Member Meals	6728.0100.40	135.00
63	Greg's Place	Employee Meeting Meal	6728.0100.40	400.00
64	Greg's Place	Strategic Planning Lunch	6728.0100.40	48.45
65	Greg's Place	Strategic Planning Lunch	6728.0100.40	48.20
66	Sili Pint	CSR Week Gifts	6728.0100.40	721.96
67	KFN Project	Deferred Charges from Prior Year	7370.0000.00	2,500.00
				<u>6,869.77</u>
68		Staff Adjustment to Miscellaneous Expenses - Prior to Separations		<u><u>(6,869.77)</u></u>

Sources: Golden Belt Response to Data Request Nos. KCC-3, KCC-57, KCC-105, KCC-112, and KCC-113

Golden Belt Telephone Association, Inc.  
Staff Adjustment to Employee Clothing Expenses  
Income Statement Adjustment No. 13  
For the Test Year Ended December 31, 2018

Line No.	Description	Total Company	Intrastate Separations	Intrastate Adjustment
1	Adjustment to General Support Expense (Acct. 6120)	(291)	0.659593	(192)
2	Adjustment to Central Office Switching Expense (Acct. 6210)	(1,122)	0.549271	(616)
3	Adjustment to Central Office Transmission Expense (Acct. 6230)	(33)	0.549271	(18)
4	Adjustment to Cable and Wire Facilities Expense (Acct. 6410)	(4,404)	0.721998	(3,179)
5	Adjustment to Network Operations Expense (Acct. 6530)	(597)	0.659593	(394)
6	Adjustment to Marketing Expense (Acct. 6610)	(548)	0.612150	(336)
7	Adjustment to Services Expense (Acct. 6620)	(1,166)	0.612150	(714)
8	Adjustment to Executive and Planning Expense (Acct. 6710)	(513)	0.646369	(331)
9	Adjustment to General and Administrative Expense (Acct. 6720)	(593)	0.581891	(345)
10	Staff Adjustment to Employee Clothing Expenses	<u>(9,266)</u>		<u>(6,125)</u>

Staff Adjustment by Account			
Account Number	Total Company	Regulated Percentage	Staff Adjustment
6124.0100.40	(493)	59.06%	(291)
6212.0100.40	(1,122)	100.00%	(1,122)
6232.1500.40	(33)	100.00%	(33)
6423.0100.40	(4,404)	100.00%	(4,404)
6532.0000.10	(255)	100.00%	(255)
6534.0100.40	(446)	76.73%	(342)
6613.0100.40	(548)	100.00%	(548)
6623.0100.40	(2,412)	48.34%	(1,166)
6711.0100.40	(720)	59.06%	(425)
6711.6000.40	(148)	59.06%	(88)
6721.1100.40	(958)	59.06%	(566)
6723.0100.40	(19)	59.06%	(11)
6728.0100.40	(28)	59.06%	(16)
	<u>(11,584)</u>		<u>(9,266)</u>

Source: Exhibit ANJ-8(a)

Golden Belt Telephone Association, Inc.  
Employee Clothing Expenses Detail  
Income Statement Adjustment No. 13  
For the Test Year Ended December 31, 2018

Line No.	Description	Account	Test Year Amount	Allocation	Staff Amount	Total Adjustment
1	Clothing Allowances, Embroidery, Annual Shirts	6124.0100.40	676.70	4.25%	184.05	(492.65)
2	Clothing Allowances, Embroidery, Annual Shirts	6212.0100.40	1,540.66	9.68%	419.03	(1,121.63)
3	Embroidery	6232.1500.40	45.00	0.28%	12.24	(32.76)
4	Clothing Allowances, Embroidery, Annual Shirts	6423.0100.40	6,048.80	38.01%	1,645.17	(4,403.63)
5	Clothing Allowance	6532.0000.10	350.00	2.20%	95.19	(254.81)
6	Clothing Allowances, Embroidery	6534.0100.40	612.50	3.85%	166.59	(445.91)
7	Clothing Allowances, Embroidery, Annual Shirts	6613.0100.40	752.97	4.73%	204.80	(548.17)
8	Clothing Allowances, Embroidery, Annual Shirts	6623.0100.40	3,313.61	20.82%	901.25	(2,412.36)
9	Clothing Allowances, Embroidery, Annual Shirts	6711.0100.40	988.58	6.21%	268.88	(719.70)
10	Annual Shirts	6711.6000.40	203.65	1.28%	55.39	(148.26)
11	Clothing Allowances, Embroidery, Annual Shirts	6721.1100.40	1,315.70	8.27%	357.85	(957.85)
12	Embroidery	6723.0100.40	26.00	0.16%	7.07	(18.93)
13	Annual Shirts	6728.0100.40	38.22	0.24%	10.40	(27.82)
			15,912.39		4,327.90	(11,584.49)
14	Staff Adjustment to Employee Clothing Expenses - Prior to Separations					<u>(11,584.49)</u>

Breakdown of Staff's Clothing Expense Calculation

	Amount	Total
15 Lands' End Business Shirt	31.30	
16 Logo Embroidery	7.00	
17 <b>Total Expense per Shirt</b>		<b>38.30</b>
18 Number of Full-time Employees	36	
19 Number of Shirts per Employee	3	
20 Total Clothing Expense for Full-time Employees		4,136.40
21 Number of Part-time Employees	1	
22 Number of Shirts per Employee	1	
23 Total Clothing Expense for Part-time Employees		38.30
24 Number of Summer Employees	4	
25 Number of Shirts per Employee	1	
26 Total Clothing Expense for Summer Employees		153.20
27 <b>Staff's Total Clothing Expense</b>		<b><u>4,327.90</u></b>

Sources: Golden Belt Response to Data Request Nos. KCC-3, KCC-60, KCC-109, KCC-115, and KCC-122

Golden Belt Telephone Association, Inc.'s  
Responses to Staff Data Requests

**Kansas Corporation Commission  
Information Request**

Request No: 115

Company Name            GOLDEN BELT TELEPHONE ASSOCIATION.            GNBT  
Docket Number        19-GNBT-505-KSF  
Request Date           September 4, 2019  
Date Information Needed   September 13, 2019

RE: Clothing Allowance

**Please Provide the Following:**

Please provide a copy of Golden Belt's clothing allowance policy. If no formal written policy exists, please explain in detail how Golden Belt determines the amount of clothing allowance to allot each employee.

Submitted By   Andria Jackson

Submitted To   Stacey Brigham

**Response:**

Golden Belt does not have a written clothing allowance policy. It has been this way since before 2003. All employees from day 1 are allowed up to a \$350 dollar clothing allowance. They can purchase work clothing from whomever they want, submit the receipts and get reimbursed. They do require that each year at least 3 items are embroidered with the company logo. Employees are expected to dress professionally and appropriately for their job functions.

If for some reason, the above information cannot be provided by the date requested, please provide a written explanation of those reasons.

**Verification of Response**

I have read the foregoing Information Request and answer(s) thereto and find answer(s) to be true, accurate, full and complete and contain no material misrepresentations or omissions to the best of my knowledge and belief; and I will disclose to the Commission Staff any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Information Request.

Signed: \_\_\_\_\_

Date: \_\_\_\_\_

9/13/19



**Kansas Corporation Commission  
Information Request**

Request No: 122

Company Name            GOLDEN BELT TELEPHONE ASSOCIATION.            GNBT  
Docket Number        19-GNBT-505-KSF  
Request Date           September 11, 2019  
Date Information Needed   September 20, 2019

RE: Follow Up to DR 109 - Employee Clothing

**Please Provide the Following:**

Data Request No. KCC-109 requests the following information: "In regards to Golden Belt's employee clothing allowance, please provide the following:

1. Please provide the amount of clothing allowance allotted per employee during the test year.
2. Please provide a listing of all employee clothing allowance expenditures (**including clothing allowance reimbursements, meeting shirts, jackets, logo embroideries, etc.**) incurred during the test year per employee, broken down by vendor, account number, and **amount**.
3. Please provide the same information in parts (1) and (2) for the calendar years 2016 and 2017."

In its response, Golden Belt provided a listing of the amounts broken down by employee and account for the clothing allowance reimbursement expenses and then included a listing of the items that were embroidered. However, the response did not include a breakdown of the expense amounts by employee and account related to the additional clothing expenses for meeting shirts, jackets and logo embroideries.

Please update the response provided for Data Request No. KCC-109 to include the expenses for all clothing expenses (**including clothing allowance reimbursements, meeting shirts, jackets, logo embroideries, etc.**) incurred during the test year per employee, broken down by account and amount. Additionally, please provide this additional clothing expense information for the calendar years 2016 and 2017 as originally requested.

Submitted By   Andria Jackson

Submitted To   Stacey Brigham

**Response:**

#1-#3: See attached 3 excel schedules. There is a summary tab that pulls all the numbers together for the clothing and embroidery. Please note that for 2016 and 2017 there were no additional clothing purchases for employees outside of the normal \$350/employee allowance.

If for some reason, the above information cannot be provided by the date requested, please provide a written explanation of those reasons.

**Verification of Response**

I have read the foregoing Information Request and answer(s) thereto and find answer(s) to be true, accurate, full and complete and contain no material misrepresentations or omissions to the best of my knowledge and belief; and I will disclose to the Commission Staff any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Information Request.

Signed: \_\_\_\_\_

Date: \_\_\_\_\_

9/20/19

Clothing Allowance - 2018												
\$350/Year - Company Pays for Embroidery and Caps - 3 LOGO'd Items Required												
DATE	Aldrich	Amerine	Appel	Baalmann	Bahr	Bittel	Boese	Day	Dechant	Fellhoelter	Flinn	Foos
	6623.0100.40	6212.0100.40	6423.0100.40	6613.0100.40	6613.0100.40	6423.0100.40	6623.0100.40	6423.0100.40	6534.0100.40	6623.0100.40	6623.0100.40	6423.0100.40
Reim 1/25											\$94.03	
REDBD 2/16				\$214.95								
3/1 AM Sample		\$35.10										
Reim 3/13											\$155.92	
Reim 3/26							\$66.32					
Reim 4/17											\$37.48	
Reim 5/9												79.29
Reim 6/11	\$318.52				\$32.92	\$16.27		\$271.83				
Reim 6/20										\$176.26		
Wrgd 7/2							\$117.11					
Reim 7/10		\$119.61										
Wrgd 7/19												58.47
Reim 8/15					\$43.48							
Reim 8/27							\$166.57					
ARA 8/29								\$38.28				
Reim 9/10		\$71.76										
REDBD 9/27				\$113.11								
Reim 10/1									\$219.02			
ARA 10/5										\$11.79		
Reim 10/18										\$158.40		
Reim 11/5		\$48.62				\$126.10						
Reim 11/19					\$154.87				\$116.87			
Reim 11/26			\$350.00									
Reim 12/3		\$69.19										
Reim 12/12				\$21.94		\$207.05						212.24
Reim 12/31	\$31.48							\$33.64				
TOTAL	\$350.00	\$344.28	\$350.00	\$350.00	\$231.27	\$349.42	\$350.00	\$343.75	\$335.89	\$346.45	\$287.43	\$350.00
Bal Left	\$0.00	\$5.72	\$0.00	\$0.00	\$118.73	\$0.58	\$0.00	\$6.25	\$14.11	\$3.55	\$62.57	\$0.00
EMBROIDERY												
	2 jackets	1 polo	3 shirts	1 vest	1 shirt	4 tshirts	3 shirts	3 shirts	1 jacket	2 shirts	2 shirts	7 shirts
	2 shirts	3 shirts		4 shirts	2 shirts			5 shirts	5 shirts	1 jacket	1 shirt	
	1 shirt			4 shirts								

Clothing Allowance - 2018

\$350/Year - Company Pays for Embroidery and Caps - 3 LOGO'd Items Required

DATE	Grumbein	Hagans	Hagerman	Hooton	Irvin	Jecha J	Jecha K	Kerr	Luea	McGaughey	McKiernan	Moeder	Moran
	6423.0100.40	6534.0100.40	6423.0100.40	6124.0100.40	6212.0100.40	6212.0100.40	6711.0100.40	6623.0100.40	6212.0100.40	6423.0100.40	6623.0100.40	6532.0000.10	6721.1100.40
Ara 1/2/18							63.80						
Reim 2/12										213.97			
ARA 2/19/18							58.79						
Reim 2/21			209.98										
Reim 3/1													52.15
Reim 3/8											31.46		
Reim 4/19											48.16		
Reim 5/14							227.41						102.18
Reim 5/30													195.67
Reim 6/18								120.16			91.45		
Reim 6/25									159.73				
Reim 7/2										25.66			
Reim 7/18				108.98									
Reim 8/6										101.87			
Reim 8/23						86.11							
Ara 10/5 shirts				92.42			11.79						
Ara 10/5 Jeans				80.94									
Ara 10/9 3/4 zip											20.21		
Ara 10/16 shirts		64.14											
Reim 10/22									190.27				
Reim 10/29		115.54									104.61	350.00	
Reim 11/6		36.93											
Reim 12/11						173.15					54.11		
Reim 12/17					350.00								
Reim 12/27	350.00							229.84		8.50			
TOTAL	\$350.00	\$216.61	\$209.98	\$282.34	\$350.00	\$259.26	\$361.79	\$350.00	\$350.00	\$350.00	\$350.00	\$350.00	\$350.00
Bal Left	\$0.00	\$133.39	\$140.02	\$67.66	\$0.00	\$90.74	-\$11.79	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EMBROIDERY													
	2 shirts	6 polos		4 shirts		2 shirts	6 polos	1 jacket	3 polos	3 t-shirts	1 polo	1 LS shirt	3 shirts
	1 pullover					3 jackets	2 polos	1 sweater			1 polo	2 shirts	1 shirt

**\$350/Year - Company Pays for Embroidery and Caps - 3 LOGO'd Items Required**

2022 Year - Company Payroll Embroidery and Caps - 2022 Items Required													
DATE	Pfannenstiel	Pfeifer	Randa	Rebel	Reece	Reinhardt	Rowh	Seidel	Selfridge	Siruta	Steinert	Tuzicka	Wilhelm
	6124.0100.40	6423.0100.40	6423.0100.40	6711.0100.40	6423.0100.40	6623.0100.40	6423.0100.40	6623.0100.40	6423.0100.40	6423.0100.40	6721.1100.40	6721.1100.40	6423.0100.40
Ara 1/3									25.52				
Reim 1/15									228.38				
Reim 1/19	52.07										133.41		
Reim 1/29										98.83	144.73		
Reim 2/6		19.56											
REDBD 2/16								30.47					
Reim 2/18									43.38				
3/1 +AM Shirt											38.39		
3/1 +AM Shirt				41.48									
Reim 5/8					193.68								
Reim 6/4											33.47		
Wrgd 6/20	27.67												
Reim 6/25		44.75											
Reim 7/5													112.00
Reim 7/18						71.87							
Reim 7/30													141.36
Reim 8/1		75.79											
Reim 8/22					16.34								
Reim 8/29	19.74												
Reim 9/13					54.13								
Reim 10/15							75.75						
Ara 10/15	14.96									55.00		24.04	
Ara 10/15-2	41.72												
Ara 10/15-3	57.65												
Reim 10/18		40.21				62.16							
Reim 10/29						65.36							
Reim 11/9							191.37						
Reim 11/12			350.00		85.85								
Reim 11/19						150.61							
Reim 11/26		169.69		32.55									
GBT CC Board				47.26									
Reim 12/5									52.72				
Reim 12/12				171.97				319.53				325.96	
Reim 12/27							81.18						95.77
Reim 12/31				56.74						196.17			
TOTAL	\$213.81	\$350.00	\$350.00	\$350.00	\$350.00	\$350.00	\$348.30	\$350.00	\$350.00	\$350.00	\$350.00	\$350.00	\$349.13
Bal Left	\$136.19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	1.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.87
EMBROIDERY													
	2 hoodies	1 jacket	1 jacket	1 shirt	3 shirts	1 shirt	3 shirts	1 shirt	3 tshirts	4 polos	1 jacket	1 jacket	3 polos
	2 shirts	2 shirts	4 LS shirts	1 jacket		1 vest		2 shirts			1 shirt	1 cardigan	
	1 jacket	1 jacket		1 shirt		1 shirt		1 sweater			2 shirts	1 shirt	
	1 pullover												

DATE	Qty	# clothing	Owner	LOGO/NAME	Invoiced	Loos Only \$7.00	Name & Loos \$12.00	Account #	Total
01/10/18	6	3 polos	Kara	name & loos	01/19/18		\$72.00	6711.0100.40	\$72.00
01/10/18	3	3 tshirts	Pat	name & loos	01/19/18		\$36.00	6423.0100.40	\$36.00
01/15/18	1	1 is shirt	Linda	name & loos	02/27/18		\$12.00	6423.0100.40	\$12.00
01/17/18	4	2 hoodies & 2 LS shirts	Jim	name & loos	02/27/18		\$48.00	6423.0100.40	\$48.00
01/28/18	2	2 ss pullover shirts	Verda	name & loos	02/27/18		\$24.00	6623.0100.40	\$24.00
02/06/18	1	1 jacket	Curtis	loos only	02/27/18	\$7.00		6423.0100.40	\$7.00
02/12/18	1	1 shirt	Marvin	name & loos / black thread	02/27/18		\$12.00	6623.0100.40	\$12.00
02/12/18	1	1 jacket	Krista	loos only	02/27/18	\$7.00		6721.1100.40	\$7.00
02/18/18	1	1 jacket	Jean	loos only	02/27/18	\$7.00		6723.0100.40	\$7.00
02/18/18	4	2 polos, 2 3/4 sleeve shirts	Kara	name & loos	02/27/18		\$48.00	6711.0100.40	\$48.00
02/28/18	1	crew vest	Kelly	loos only	04/03/18	\$7.00		6613.0100.40	\$7.00
03/02/18	2	2 shirts navy/white stripes	Michelle	name & loos (white)	04/03/18		\$24.00	6721.1100.40	\$24.00
	1	1 shirt white/navy stripes	Michelle	name & loos (navy)	04/03/18		\$12.00	6721.1100.40	\$12.00
03/08/18	1	1 black polo	Andrea	name & loos	04/03/18		\$12.00	6623.0100.40	\$12.00
03/08/18	1	1 blue polo	Steve	name & loos	04/03/18		\$12.00	6212.0100.40	\$12.00
03/13/18	1	1 3/4 sleeve tshirt	Verda	name & loos	04/03/18		\$12.00	6623.0100.40	\$12.00
03/20/18	2	2 tshirts	Linda	name & loos	04/03/18		\$24.00	6423.0100.40	\$24.00
03/27/18	2	2 jackets (blk thr on white hoodies)	Kristi	loos only	04/03/18	\$14.00		6623.0100.40	\$14.00
03/27/18	2	2 shirts	Kristi	name & loos	04/03/18		\$24.00	6623.0100.40	\$24.00
03/28/18	1	1 sweater	Jean	loos only	04/03/18	\$7.00		6723.0100.40	\$7.00
05/09/18	2	2 shirts	Jim	loos only	06/28/18	\$14.00		6423.0100.40	\$14.00
05/14/18	4	4 shirts	Kelly	loos only	06/28/18	\$28.00		6613.0100.40	\$28.00
05/30/18	3	2 shirts and 1 sweater	Marvin	loos only	06/28/18	\$21.00		6623.0100.40	\$21.00
05/31/18	5	5 tshirts	Curtis	loos only	06/28/18	\$35.00		6423.0100.40	\$35.00
06/04/18	2	2 shirts	Krista	loos only	06/28/18	\$14.00		6721.1100.40	\$14.00
06/05/18	1	1 shirt	Kristi	loos only	06/28/18	\$7.00		6623.0100.40	\$7.00
06/11/18	3	3 shirts	Dustin	SMALL loos only	06/28/18	\$15.00		6423.0100.40	\$15.00
06/13/18	4	4 tshirts	Garold	name and SMALL loos	06/28/18		\$40.00	6423.0100.40	\$40.00
06/14/18	1	1 LS shirt	Kylie	loos only	06/28/18	\$7.00		6613.0100.40	\$7.00
06/20/18	2	2 tshirts	Anneta	name and loos	06/28/18		\$24.00	6623.0100.40	\$24.00
06/25/18	2	2 black polos	Aaron G	loos only	06/28/18	\$14.00		6423.0100.40	\$14.00
07/05/18	3	3 shirts	Jamie Boese	loos only	08/22/18	\$21.00		6623.0100.40	\$21.00
07/06/18	1	1 shirt	Michelle	loos only	08/22/18	\$7.00		6721.1100.40	\$7.00
07/30/18	3	3 women's tshirts	Ruth	loos only	08/22/18	\$21.00		6423.0100.40	\$21.00
08/08/18	1	1 polo	Andrea	loos only	08/22/18	\$7.00		6623.0100.40	\$7.00
08/08/18	7	7 tshirts	Brvan	loos only	08/22/18	\$49.00		6423.0100.40	\$49.00
08/15/18	2	2 shirts	Kylie	loos only	08/22/18	\$14.00		6613.0100.40	\$14.00
08/22/18	2	1 ls & 1 ss tshirts	Kristi	loos only	08/27/18	\$14.00		6623.0100.40	\$14.00
08/22/18	3	3 ss tshirts	Corv	loos only	08/27/18	\$21.00		6423.0100.40	\$21.00
08/22/18	4	3 shirts and 1 jacket	Corv	loos only	08/27/18	\$28.00		6623.0100.40	\$28.00
09/17/18	5	5 tshirts	Dustin	loos only	10/29/18	\$25.00		6423.0100.40	\$25.00
09/25/18	4	4 ls shirts	Kelly	loos only	10/29/18	\$28.00		6613.0100.40	\$28.00
10/03/18	1	1 ls shirt	Kelly	loos only	10/29/18	\$7.00		6613.0100.40	\$7.00
10/12/18	4	4 shirts	Rich	name & loos	10/29/18		\$48.00	6124.0100.40	\$48.00
10/15/18	1	1 jacket	Anneta	name & loos	10/29/18		\$12.00	6623.0100.40	\$12.00
10/15/18	1	1 jacket	Kara	name & loos	10/29/18		\$12.00	6711.0100.40	\$12.00
10/19/18	1	1 shirt	Jennifer	loos only	10/29/18		\$7.00	6721.1100.40	\$7.00
10/22/18	3	3 polos	Nathan	loos only	10/29/18	\$21.00		6212.0100.40	\$21.00
10/22/18	1	1 jacket	Dobbie	loos only	10/29/18	\$7.00		6721.1100.40	\$7.00
10/22/18	2	1 jacket and 1 pullover (navy)	Drew	loos only	10/29/18	\$14.00		6124.0100.40	\$14.00
10/26/18	4	4 polos	Jamie S	name & loos	11/29/18		\$48.00	6423.0100.40	\$48.00
10/30/18	1	1 Devon James French Blue LS Shirt	Drew	loos only	11/29/18	\$7.00		6124.0100.40	\$7.00
10/20/18	1	1 jacket	Andrea	loos only	11/29/18	\$7.00		6623.0100.40	\$7.00
11/05/18	4	2 baseball shirts, 1 dress shirt, 1 1/4 zip	Drew	loos only	11/29/18	\$28.00		6124.0100.40	\$28.00
11/07/18	3	3 denim shirts	Steve	loos only	11/29/18	\$21.00		6212.0100.40	\$21.00
11/08/18	1	1 navy jacket	Jim	name & loos	11/29/18		\$12.00	6423.0100.40	\$12.00
11/08/18	3	3 shirts	Derek	name & loos	11/29/18	\$36.00		6423.0100.40	\$36.00
11/12/18	5	1 jacket & 4 LS button shirts	Curtis	name & loos	11/29/18	\$60.00		6423.0100.40	\$60.00
11/19/18	1	1 vest	Jennifer	loos only - black thread	11/29/18	\$7.00		6721.1100.40	\$7.00
11/19/18	6	1 jacket & 5 button shirts	Rick	loos only - Small loos	11/29/2018	\$60.00		6534.0100.40	\$60.00
12/03/18	1	1 Oakley Polo	Beau	loos only	01/07/19	\$7.00		6711.0100.40	\$7.00
12/03/18	2	2 Gildan t-shirts	Josh	name and loos	01/07/19		\$24.00	6232.1500.40	\$24.00
	3	3 jackets - 2 black and 1 crew	Josh	loos only	01/07/19	\$21.00		6232.1500.40	\$21.00
12/07/18	1	1 shirt	Andrea	loos only - black thread	01/07/19	\$7.00		6623.0100.40	\$7.00
12/11/18	2	1 cardigan and 1 shirt	Dobbie	loos only - black thread	01/07/19			6721.1100.40	\$14.00
12/17/18	1	dk crew Reebok quarter zip	Aaron G	loos only	01/07/19	\$7.00		6423.0100.40	\$7.00
12/17/18	1	dk crew cow neck pullover	Jeff	loos only	01/07/19	\$7.00		6721.1100.40	\$7.00
12/27/18	3	2 blue and 1 crew tshirt	Aaron McG	loos only	01/07/19	\$21.00		6423.0100.40	\$21.00
01/08/19	1	1 navy "Old Navy" long-sl top	Jean	name & loos	12/29/18		\$12.00	6723.0100.40	\$12.00
01/08/19	3	3 blue polos	Eric	name & loos	12/29/18		\$36.00	6423.0100.40	\$36.00
3 items - brought in Feb 2019									
			Chad						
11/05/18		6 polos	Khrv						

Lands End

Name	Shirt \$	Embroidery	Frt & Tx	Total	account	
Drew	Pfannenstiel	\$31.30	\$5.95	\$3.10	\$40.35 Computer	6124.0100.40
Rich	Hooton	\$34.15	\$5.95	\$3.10	\$43.20 Computer	6124.0100.40
Chad	Irvin	\$21.80	\$5.95	\$3.10	\$30.85 CO	6212.0100.40
Steve	Amerine	\$31.30	\$5.95	\$3.10	\$40.35 CO	6212.0100.40
Aaron	McGaughey	\$31.30	\$5.95	\$3.10	\$40.35 Plant	6423.0100.40
Aaron	Grumbeln	\$31.30	\$5.95	\$3.10	\$40.35 Plant	6423.0100.40
Brian	Hagerman	\$34.15	\$5.95	\$3.10	\$43.20 Plant	6423.0100.40
Bryan	Foos	\$34.15	\$5.95	\$3.10	\$43.20 Plant	6423.0100.40
Cory	Reece	\$36.05	\$5.95	\$3.10	\$45.10 Plant	6423.0100.40
Curtis	Randa	\$21.80	\$5.95	\$3.10	\$30.85 Plant	6423.0100.40
Dustin	Day	\$29.40	\$5.95	\$3.10	\$38.45 Plant	6423.0100.40
Eric	Wilhelm	\$34.15	\$5.95	\$3.10	\$43.20 Plant	6423.0100.40
Jamie	Siruta	\$31.30	\$5.95	\$3.10	\$40.35 Plant	6423.0100.40
Jim	Pfelfer	\$31.30	\$5.95	\$3.10	\$40.35 Plant	6423.0100.40
Kirby	Hagans	\$31.30	\$5.95	\$3.10	\$40.35 Plant	6423.0100.40
Linda	Moeder	\$31.30	\$5.95	\$3.10	\$40.35 Plant	6423.0100.40
Patrick	Selfridge	\$31.30	\$5.95	\$3.10	\$40.35 Plant	6423.0100.40
Rick	Dechant	\$29.40	\$5.95	\$3.10	\$38.45 Plant	6423.0100.40
Ruth	Appel	\$31.30	\$5.95	\$3.10	\$40.35 Plant	6423.0100.40
Kelly	Baalmann	\$31.30	\$5.95	\$3.10	\$40.35 Marketing	6613.0100.40
Kyle	Bahr	\$31.30	\$5.95	\$3.10	\$40.35 Marketing	6613.0100.40
Annetta	Fellhoelter	\$31.30	\$5.95	\$3.10	\$40.35 CSR	6623.0100.40
Debbie	Tuzicka	\$31.30	\$5.95	\$3.10	\$40.35 CSR	6623.0100.40
Jamie	Boese	\$31.30	\$5.95	\$3.10	\$40.35 CSR	6623.0100.40
Jean	Kerr	\$31.30	\$5.95	\$3.10	\$40.35 CSR	6623.0100.40
Kristi	Aldrich	\$31.30	\$5.95	\$3.10	\$40.35 CSR	6623.0100.40
Marilyn	Seldel	\$31.30	\$5.95	\$3.10	\$40.35 CSR	6623.0100.40
Verda	Flinn	\$24.65	\$5.95	\$3.10	\$33.70 CSR	6623.0100.40
Kara	Jecha	\$31.30	\$5.95	\$3.10	\$40.35 Corporate	6711.0100.40
Brian	Hammeke	\$38.90	\$5.95	\$3.10	\$47.95 BOD	6711.6000.40
Clyde	Sutton	\$29.40	\$5.95	\$3.10	\$38.45 BOD	6711.6000.40
Jim	Jecha	\$29.40	\$5.95	\$3.10	\$38.45 BOD	6711.6000.40
Phil	Martin	\$29.40	\$5.95	\$3.10	\$38.45 BOD	6711.6000.40
Ron	Gruber	\$31.30	\$5.95	\$3.10	\$40.35 BOD	6711.6000.40
Jennifer	Reinhardt	\$24.65	\$5.95	\$3.10	\$33.70 Accounting	6721.1100.40
Krista	Stelnert	\$36.05	\$5.95	\$3.10	\$45.10 Accounting	6721.1100.40
Michele	Moran	\$36.05	\$5.95	\$2.85	\$44.85 Accounting	6721.1100.40
Krista	Stelnert	\$36.05	\$0.00	\$0.00	\$36.05 KRISTA PAY	6721.1100.40
						\$159.70
						\$1,520.20

Name	Shirt \$	Embroidery	Frt & Tx	Total	account	
Josh	Jecha	\$35.98	\$12.50	\$7.48	\$55.96 CO	6212.0100.40
Nathan	Luea	\$35.98	\$12.50	\$7.48	\$55.96 CO	6212.0100.40
Derek	Rowh	\$35.98	\$12.50	\$7.48	\$55.96 Plant	6423.0100.40
Gerald	Bittel	\$35.98	\$12.50	\$7.53	\$56.01 Plant	6423.0100.40
Andrea	McKearnan	\$37.95	\$12.50	\$7.48	\$57.93 CSR	6623.0100.40
Beau	Rebel	\$35.98	\$12.50	\$7.48	\$55.96 Corporate	6711.0100.40
Beau	Rebel	\$33.98	\$7.50	\$41.48	BEAU PAY	6711.0100.40
				digitizing chg + tax	38.22	6728.0100.40
						38.22
						\$417.48

**Golden Belt Telco**  
**DR #120**  
**NR Allocation of Clothing**

Reference Tab	Acct#	Amount	%NR Alloc	Total Alloc	Allocation Process
Aldrich-Foos	6623.0100.40	\$ 350.00	0%	\$ -	A portion of this was not allocated to non-reg
Aldrich-Foos	6212.0100.40	\$ 344.28	0%	\$ -	A portion of this was not allocated to non-reg
Aldrich-Foos	6423.0100.40	\$ 350.00	0%	\$ -	A portion of this was not allocated to non-reg
Aldrich-Foos	6613.0100.40	\$ 350.00	0%	\$ -	A portion of this was not allocated to non-reg
Aldrich-Foos	6613.0100.40	\$ 231.27	0%	\$ -	A portion of this was not allocated to non-reg
Aldrich-Foos	6423.0100.40	\$ 349.42	0%	\$ -	A portion of this was not allocated to non-reg
Aldrich-Foos	6623.0100.40	\$ 350.00	0%	\$ -	A portion of this was not allocated to non-reg
Aldrich-Foos	6423.0100.40	\$ 343.75	0%	\$ -	A portion of this was not allocated to non-reg
Aldrich-Foos	6534.0100.40	\$ 335.89	18.539%	\$ 62.27	Portion allocated using labor allocator from Part 64 adjustment
Aldrich-Foos	6623.0100.40	\$ 346.45	0%	\$ -	A portion of this was not allocated to non-reg
Aldrich-Foos	6623.0100.40	\$ 287.43	0%	\$ -	A portion of this was not allocated to non-reg
Aldrich-Foos	6423.0100.40	\$ 350.00	0%	\$ -	A portion of this was not allocated to non-reg
Grumbein-Moran	6423.0100.40	\$ 350.00	0%	\$ -	A portion of this was not allocated to non-reg
Grumbein-Moran	6534.0100.40	\$ 216.61	18.539%	\$ 40.16	Portion allocated using labor allocator from Part 64 adjustment
Grumbein-Moran	6423.0100.40	\$ 209.98	0%	\$ -	A portion of this was not allocated to non-reg
Grumbein-Moran	6124.0100.40	\$ 282.34	18.539%	\$ 52.34	Portion allocated using labor allocator from Part 64 adjustment
Grumbein-Moran	6212.0100.40	\$ 350.00	0%	\$ -	A portion of this was not allocated to non-reg
Grumbein-Moran	6212.0100.40	\$ 259.26	0%	\$ -	A portion of this was not allocated to non-reg
Grumbein-Moran	6711.0100.40	\$ 361.79	18.539%	\$ 67.07	Portion allocated using labor allocator from Part 64 adjustment
Grumbein-Moran	6623.0100.40	\$ 350.00	0%	\$ -	A portion of this was not allocated to non-reg
Grumbein-Moran	6212.0100.40	\$ 350.00	0%	\$ -	A portion of this was not allocated to non-reg
Grumbein-Moran	6423.0100.40	\$ 350.00	0%	\$ -	A portion of this was not allocated to non-reg
Grumbein-Moran	6623.0100.40	\$ 350.00	0%	\$ -	A portion of this was not allocated to non-reg
Grumbein-Moran	6532.0000.10	\$ 350.00	0%	\$ -	A portion of this was not allocated to non-reg
Grumbein-Moran	6721.1100.40	\$ 350.00	18.539%	\$ 64.89	Portion allocated using labor allocator from Part 64 adjustment
Pfannen-Wilhelm	6124.0100.40	\$ 213.81	18.539%	\$ 39.64	Portion allocated using labor allocator from Part 64 adjustment
Pfannen-Wilhelm	6423.0100.40	\$ 350.00	0%	\$ -	A portion of this was not allocated to non-reg
Pfannen-Wilhelm	6423.0100.40	\$ 350.00	0%	\$ -	A portion of this was not allocated to non-reg
Pfannen-Wilhelm	6711.0100.40	\$ 350.00	18.539%	\$ 64.89	Portion allocated using labor allocator from Part 64 adjustment
Pfannen-Wilhelm	6423.0100.40	\$ 350.00	0%	\$ -	A portion of this was not allocated to non-reg
Pfannen-Wilhelm	6623.0100.40	\$ 350.00	0%	\$ -	A portion of this was not allocated to non-reg
Pfannen-Wilhelm	6423.0100.40	\$ 348.30	0%	\$ -	A portion of this was not allocated to non-reg
Pfannen-Wilhelm	6623.0100.40	\$ 350.00	0%	\$ -	A portion of this was not allocated to non-reg
Pfannen-Wilhelm	6423.0100.40	\$ 350.00	0%	\$ -	A portion of this was not allocated to non-reg
Pfannen-Wilhelm	6423.0100.40	\$ 350.00	0%	\$ -	A portion of this was not allocated to non-reg
Pfannen-Wilhelm	6721.1100.40	\$ 350.00	18.539%	\$ 64.89	Portion allocated using labor allocator from Part 64 adjustment
Pfannen-Wilhelm	6721.1100.40	\$ 350.00	18.539%	\$ 64.89	Portion allocated using labor allocator from Part 64 adjustment
Pfannen-Wilhelm	6423.0100.40	\$ 349.13	0%	\$ -	A portion of this was not allocated to non-reg
Embroidery	6124.0100.40	\$ 97.00	18.539%	\$ 17.98	Portion allocated using labor allocator from Part 64 adjustment
Embroidery	6212.0100.40	\$ 54.00	0%	\$ -	A portion of this was not allocated to non-reg
Embroidery	6232.1500.40	\$ 45.00	0%	\$ -	A portion of this was not allocated to non-reg
Embroidery	6423.0100.40	\$ 581.00	0%	\$ -	A portion of this was not allocated to non-reg
Embroidery	6534.0100.40	\$ 60.00	18.539%	\$ 11.12	Portion allocated using labor allocator from Part 64 adjustment
Embroidery	6613.0100.40	\$ 91.00	0%	\$ -	A portion of this was not allocated to non-reg
Embroidery	6623.0100.40	\$ 246.00	0%	\$ -	A portion of this was not allocated to non-reg
Embroidery	6711.0100.40	\$ 139.00	18.539%	\$ 25.77	Portion allocated using labor allocator from Part 64 adjustment
Embroidery	6721.1100.40	\$ 106.00	18.539%	\$ 19.65	Portion allocated using labor allocator from Part 64 adjustment
Embroidery	6723.0100.40	\$ 26.00	0%	\$ -	A portion of this was not allocated to non-reg
Annual Shirts	6124.0100.40	\$ 83.55	18.539%	\$ 15.49	Portion allocated using labor allocator from Part 64 adjustment
Annual Shirts	6212.0100.40	\$ 71.20	0%	\$ -	A portion of this was not allocated to non-reg
Annual Shirts	6423.0100.40	\$ 605.25	0%	\$ -	A portion of this was not allocated to non-reg
Annual Shirts	6613.0100.40	\$ 80.70	0%	\$ -	A portion of this was not allocated to non-reg
Annual Shirts	6623.0100.40	\$ 275.80	0%	\$ -	A portion of this was not allocated to non-reg
Annual Shirts	6711.0100.40	\$ 40.35	18.539%	\$ 7.48	Portion allocated using labor allocator from Part 64 adjustment
Annual Shirts	6711.6000.40	\$ 203.65	0%	\$ -	A portion of this was not allocated to non-reg
Annual Shirts	6721.1100.40	\$ 159.70	18.539%	\$ 29.61	Portion allocated using labor allocator from Part 64 adjustment
Annual Shirts	6212.0100.40	\$ 111.92	0%	\$ -	A portion of this was not allocated to non-reg
Annual Shirts	6423.0100.40	\$ 111.97	0%	\$ -	A portion of this was not allocated to non-reg
Annual Shirts	6623.0100.40	\$ 57.93	0%	\$ -	A portion of this was not allocated to non-reg
Annual Shirts	6711.0100.40	\$ 55.96	18.539%	\$ 10.37	Portion allocated using labor allocator from Part 64 adjustment
Annual Shirts	1190.0000.00	\$ 41.48	0%	\$ -	A portion of this was not allocated to non-reg
Annual Shirts	6728.0100.40	\$ 38.22	0%	\$ -	A portion of this was not allocated to non-reg
Total		\$15,912.39		\$ 658.51	

**Kansas Corporation Commission  
Information Request**

Request No: 127

Company Name            GOLDEN BELT TELEPHONE ASSOCIATION.            GNBT  
Docket Number        19-GNBT-505-KSF  
Request Date           September 25, 2019  
Date Information Needed   October 4, 2019

RE: Clothing Allowance

**Please Provide the Following:**

In response to Data Request No. KCC-115, Golden Belt states that employees are allowed to purchase work clothing from whomever they want, submit the receipts and get reimbursed.

Please refer to the file labeled "DR #120 (#122) clothing allocations 2018" provided in response to Data Request No. KCC-122. Please provide a copy of the receipts supporting the following employee clothing allowance reimbursement amounts shown in the aforementioned file totaling \$350 for each of the following employees: Appel, Boese, Grumbein, Irvin, Kerr, Luea, McGaughey, McKiernan, Moeder, Randa, Rebel, Seidel, Siruta, and Tuzicka.

Submitted By   Andria Jackson

Submitted To   Stacey Brigham

**Response:**

- A. See attached PDF. Page 1 is a summary page showing the employees selected above, the total reimbursed (\$350) and a summation of receipts submitted. Please note that while the total of the receipts submitted were over \$350 for each employee, they were only reimbursed up to their \$350 annual allowed limit. Receipts by employee are behind the summary page.

If for some reason, the above information cannot be provided by the date requested, please provide a written explanation of those reasons.

**Verification of Response**

I have read the foregoing Information Request and answer(s) thereto and find answer(s) to be true, accurate, full and complete and contain no material misrepresentations or omissions to the best of my knowledge and belief; and I will disclose to the Commission Staff any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Information Request.

Signed: \_\_\_\_\_

Date: \_\_\_\_\_

10/4/19



STATE OF KANSAS                     )  
                                                  ) ss.  
COUNTY OF SHAWNEE             )

**VERIFICATION**

Andria Jackson, being duly sworn upon her oath deposes and states that she is a Senior Managing Auditor for the Utilities Division of the Kansas Corporation Commission of the State of Kansas, that she has read and is familiar with the foregoing *Direct Testimony*, and attests that the statements contained therein are true and correct to the best of her knowledge, information and belief.

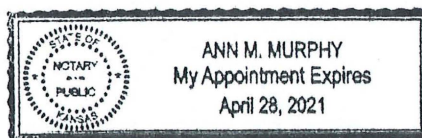


\_\_\_\_\_  
Andria Jackson  
Senior Managing Auditor  
State Corporation Commission of the  
State of Kansas

Subscribed and sworn to before me this 11 day of October, 2019.

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

My Appointment Expires: 4-28-21



## CERTIFICATE OF SERVICE

19-GNBT-505-KSF

I, the undersigned, certify that a true and correct copy of the above and foregoing Direct Testimony was served via electronic service this 11th day of October, 2019, to the following:

BEAU REBEL, GENERAL MANAGER  
GOLDEN BELT TELEPHONE ASSOCIATION.  
103 LINCOLN ST  
PO BOX 229  
RUSH CENTER, KS 67575  
Fax: 785-372-4210  
brebel@gbtlive.com

DENNIS C SMITH  
GVNW CONSULTING, INC.  
2930 MONTVALE DRIVE SUITE B  
SPRINGFIELD, IL 62704  
Fax: 719-594-5803  
dsmith@gvnw.com

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

PHOENIX ANSHUTZ, ASSISTANT GENERAL COUNSEL  
KANSAS CORPORATION COMMISSION  
1500 SW ARROWHEAD RD  
TOPEKA, KS 66604  
Fax: 785-271-3354  
p.anshutz@kcc.ks.gov

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

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

DANIEL MESZLER, SENIOR REGULATORY CONSULTANT  
TCA, Inc.  
526 Chapel Hills Drive  
Suite 100  
Colorado Springs, CO 80920  
dmeszler@tcatel.com

  
Ann Murphy