

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

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

**DIRECT TESTIMONY
PREPARED BY
KATIE L. FIGGS
UTILITIES DIVISION
KANSAS CORPORATION COMMISSION
October 11, 2019**

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

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

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

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

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

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

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

16 A. Yes. I have filed testimony before the Commission in Docket Nos. 12-LHPT-875-AUD,
17 13-JBNT-437-KSF, 13-PLTT-678-KSF, 14-ATMG-320-RTS, 14-S&TT-525-KSF, 15-
18 MRGT-097-AUD, 15-WSEE-115-RTS, 15-TWVT-213-AUD, 16-ATMG-079-RTS, 17-
19 RNBT-555-KSF, 18-WSEE-328-RTS, 18-KGSG-560-RTS, and 19-EPDE-223-RTS.

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1 **Q. What were your responsibilities in the review of Golden Belt Telephone Association,**
2 **Inc.'s (Applicant or Golden Belt) June 5, 2019, Application?**

3 A. My responsibilities as a Senior Auditor were to analyze, audit, and review Golden Belt's
4 filing before the Commission to determine its cost-based Kansas Universal Service Fund
5 (KUSF) support to reflect its current revenue requirement and circumstances. I reviewed
6 the Company's filing, requested and analyzed additional information, and participated in
7 an on-site review at the Company's headquarters in Rush Center, Kansas, to inspect
8 records, tour the Company's facilities, and to confer with Golden Belt's management and
9 consultants. In addition, I calculated and am sponsoring selected Staff adjustments to
10 Golden Belt's Pro Forma Rate Base and Income Statement. My duties were carried out
11 under the direction of the Chief of Accounting and Financial Analysis, Justin Grady.

12
13 **Q. What is the purpose of your testimony in this proceeding?**

14 A. The purpose of my testimony is to sponsor adjustments and schedules based on Staff's
15 review of Golden Belt's Application. My testimony will be presented in the following
16 manner:

- 17 ▪ Overview
- 18 ▪ Staff Accounting Schedules
- 19 ▪ Background
- 20 ▪ Rate Base Adjustments
- 21 ▪ Income Statement Adjustments

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OVERVIEW

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Q. Please provide a summary of your testimony:

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

- Update Plant in Service in the calculation of Golden Belt’s Rate Base to July 31, 2019;
- Update Accumulated Depreciation in the calculation of Golden Belt’s Rate Base to July 31, 2019;
- Update Depreciation Expense to correspond with Staff’s updates to Plant in Service and Accumulated Depreciation;
- Update Intrastate Access Revenue as appropriate;
- Remove travel and training expenditures related to spouse travel, entertainment expense, non-regulated operations, etc.; and
- Remove portion of Board of Directors compensation.

Q. Has the Commission previously audited Golden Belt to determine its appropriate, cost-based level of KUSF?

A. Yes. Golden Belt filed an Application for additional support from the Kansas Universal Service Fund in Docket No. 10-GNBT-526-KSF (10-526 Docket). The test year in the 10-526 Docket was the period ending December 31, 2009, and was adjusted for known and measurable changes. Golden Belt is currently requesting to increase its level of

1 KUSF support to \$3,151,388 from its current level of \$585,475 per year, an increase of
2 \$2,565,913 per year.¹

3

4 **Q. What test year did Golden Belt use in its Application before the Commission in this**
5 **proceeding?**

6 A. Golden Belt used a test year ending December 31, 2018, with cost study and pro forma
7 adjustments to revenues, expenses, and plant in service to capture pro forma changes.

8

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

11 A. The total effect of Staff's recommended adjustments results in an intrastate revenue
12 increase of \$1,225,959 and an equal increase to the Company's current KUSF support.
13 Thus, Staff recommends the Commission increase Golden Belt's KUSF draw to
14 \$1,811,434.

15 Below is a chart comparing the Company's filed position and Staff's recommendation for
16 net intrastate rate base, requested rate of return on assets, pro forma intrastate income,
17 and the level of KUSF support.

Description	Golden Belt	Staff
Net Intrastate Rate Base	\$15,638,479	\$12,079,531
Rate of Return	10.25%	7.22%
Income (Loss)	(\$962,969)	\$1,066,156
Change in KUSF Support	\$2,565,913	\$1,225,959

¹ See June 5, 2019, Application, Section 3, Schedule 1.

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

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

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

9 Andria Jackson: Ms. Jackson sponsors testimony related to various income statement
10 adjustments including advertising expense, dues and donations, miscellaneous expenses,
11 property taxes, KUSF support, and audit expense.

12 Roxie McCullar: Ms. McCullar sponsors testimony related to the Federal
13 Communications Commission's separations process and the application of K.S.A. 66-
14 2008(e)(2) for Federal Universal Service Fund (FUSF) support.

15

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

17 A. The following table presents a summarized list of Staff's adjustments, witnesses, and the
18 effect of the adjustments on Rate Base or Operating Income.

Adj No.	Witness	Description	Amount
RB-1	Ann Diggs	GSF Plant and Depreciation Reserve	(\$8,132)
RB-2	Katie Figgs	Update Plant in Service	(2,901,828)
RB-3	Katie Figgs	Update Accumulated Depreciation	(2,756,692)
RB-4	Katie Figgs	Cash Working Capital	(40,571)

IS-1	Ann Diggs	GSF Plant and Depreciation Reserve	206,707
IS-2	Ann Diggs	Payroll Expense	325,668
IS-3	Ann Diggs	Employee Benefits Expense	167,298
IS-4	Ann Diggs	Billing and Collection Expense	(8,314)
IS-5	Ann Diggs	Lease Expense	29,685
IS-6	Andria Jackson	Intrastate Access Revenue, Local Service Revenue, and KUSF Support	24,147
IS-7	Andria Jackson	Audit Expense	16,241
IS-8	Andria Jackson	Property Taxes	42,307
IS-9	Andria Jackson	Corporate Image Advertising	35,865
IS-10	Andria Jackson	Dues and Donations	4,919
IS-11	Andria Jackson	Lobbying	646
IS-12	Andria Jackson	Miscellaneous Expense	6,009
IS-13	Andria Jackson	Clothing Allowance	9,267
IS-14	Katie Figgs	Depreciation Expense	343,758
IS-15	Katie Figgs	Network Access Revenue	1,305
IS-16	Katie Figgs	Travel and Training Expense	28,884
IS-17	Katie Figgs	Board of Directors Expense	17,541

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STAFF ACCOUNTING SCHEDULES

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Q. Are you sponsoring Staff Accounting Schedules?

A. Yes.

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

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

- REV REQ lists individual components of Staff's pro forma revenue requirement calculation, delineated between total company, interstate, and intrastate.
- A-1 shows Test Year Rate Base, as adjusted by the Company and Staff, on a total company basis, interstate/intrastate separations factors, and amounts allocated to the intrastate jurisdiction.
- A-2 lists Staff's individual adjustments to the Company's pro forma test year rate base.

- 1 ▪ A-3 calculates Cash Working Capital (CWC), as adjusted by the Company
- 2 and Staff.
- 3 ▪ A-4 contains an explanation of Staff's rate base adjustments.
- 4 ▪ B-1 contains the test year income statement, as adjusted by the Company and
- 5 Staff, delineated on a total-company basis, separations factors, and amounts
- 6 allocated to the intrastate jurisdiction.
- 7 ▪ B-2 lists Staff's individual adjustments to the Company's pro forma test year
- 8 income statement.
- 9 ▪ B-3 contains an explanation of Staff's adjustments to the income statement.
- 10 ▪ B-4-1 shows the calculation of the Company's interest expense.
- 11 ▪ C-1 shows the Company's test year and Staff adjusted capital structure.
- 12 ▪ C-2 lists Staff's individual adjustment to the Company's pro forma capital
- 13 structure.
- 14 ▪ D-1 shows the calculation of the Company's Times Interest Earned Ratio
- 15 (TIER) ratio.

16

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

19 A. No. Staff calculated its adjustments on a total-company basis, with the adjustments
20 allocated between the interstate and intrastate jurisdictions, based on separations factors.
21 Some amounts, such as audit expense, are directly assigned to the appropriate
22 jurisdiction. Staff witness Roxie McCullar sponsors testimony regarding the review of
23 Golden Belt's separations study.

BACKGROUND

Q. Please provide an overview of Golden Belt’s corporate structure.

A. Golden Belt Telephone Association, Inc. is a Kansas rural telephone cooperative that provides local telephone services in eighteen rural exchanges in central Kansas and serves approximately 3,800 access lines. Golden Belt Telephone Association, Inc. is the parent company of GBT Communications, Inc., which provides non-regulated services consisting of CLEC telecommunication services to customers outside of the Company’s regulated service area, cable television, internet, VOIP, security systems, and computer sales and repairs. In addition, GBT Communications, Inc. is a minority owner and authorized agent of Nex-Tech Wireless, a Kansas-based provider of wireless phone, texting, data, and high-speed mobile internet service.²

Q. How do Golden Belts local rates compare to other Local Exchange Carriers (LEC) in the area?

A. The chart below contains the residential and business rates for Golden Belt and the other LECs in the area.

Company	Residential	Business
Golden Belt	\$19.25	\$22.25
Gorham	\$18.65	\$20.75
Haviland	\$17.75	\$20.75

² Nex-Tech Wireless is owned by Rural Telephone/Nex-Tech, Inc. GBT Communications, Inc., Mutual Telephone, and Tri-County Telephone and provides wireless service in 40 counties of central and western Kansas, as well as local coverage to four counties in Colorado.

Home	\$18.65	\$18.65
South Central	\$18.65	\$20.75
United	\$19.00	\$19.00

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RATE BASE ADJUSTMENTS

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4 **Q. Please begin by discussing Staff Adjustment No. 2 to Rate Base.**

5 A. Staff Adjustment No. 2 (RB-2) decreases Golden Belt's Rate Base by \$2,901,828³ on a
6 total company basis or \$1,916,603 on an intrastate basis. Staff's adjustment updates
7 Golden Belt's plant balances included in the Application through July 31, 2019. It is
8 necessary to update this amount to ensure that Golden Belt's plant balances reflect the
9 most updated ongoing investment available. This ensures that Golden Belt has an
10 opportunity to earn a return on and a return of that is currently being utilized to provide
11 regulated telecommunications services, while ensuring that Golden Belt does not
12 continue to earn a return on or of plant that is no longer in service.

13

14 **Q. Please continue by discussing Staff Adjustment No. 3 to the Rate Base.**

15 A. Staff Adjustment No. 3 (RB-3) decreases Golden Belt's Rate Base by reflecting the
16 increase of the accumulated depreciation account by \$2,756,692⁴ on a total company
17 basis or \$1,798,405 on an intrastate basis. This adjustment updates accumulated
18 depreciation through July 31, 2019. This approach corresponds with the time period

³ See Exhibit KLF-1 and KLF-1a.

⁴ See Exhibit KLF-2 and KLF-2a.

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

3
4 **Q. Please discuss Staff's proposed adjustment to Cash Working Capital (CWC).**

5 A. Staff Adjustment No. 4 (RB-4) to rate base decreases total company CWC by \$40,571
6 and directly assigns to intrastate operations a CWC level of \$114,103.⁵ This adjustment
7 computes a CWC allowance using Staff's adjusted expense amounts and the standard
8 allowance method (SAM). This adjustment is shown on Schedule A-3 of the Staff
9 Accounting Schedules.

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

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

⁵ Staff's adjustment decreases Golden Belt's CWC balance of \$223,399 by \$40,571, resulting in a total CWC balance of \$182,811. Of that amount, \$114,103 is then allocated to intrastate operations.

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

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

INCOME STATEMENT ADJUSTMENTS

Q. Please continue by discussing Staff Adjustment No. 14 to the Income Statement.

A. Staff Adjustment No. 14 (IS-14) decreases Golden Belt's depreciation expense by \$343,758⁶ on a total company basis or \$219,055 on an intrastate basis. Staff calculates depreciation expense on a going-forward basis based upon the plant account balances of Golden Belt's depreciable assets and accumulated depreciation included in Adjustment Nos. RB-2 and RB-3. Staff's annualized regulated depreciation expense is then compared against Golden Belt's annualized depreciation expense, with the difference being Staff's adjustment. Staff's calculations are detailed on Exhibit KLF-3 and 3a. This adjustment may change with any changes in the plant in service and accumulated depreciation balances.

Q. Please continue by discussing Staff Adjustment No. 15 to the Income Statement.

A. Staff Adjustment No. 15 (IS-15) increases Golden Belt's Intrastate Access Revenue by \$1,305⁷ on a total company basis. Golden Belt's adjustment IS-3 reduces intrastate

⁶ See Exhibit KLF-3 and KLF-3a.
⁷ See Exhibit KLF-4.

1 terminating access revenue by \$1,305 to reflect the calculated 5% annual reduction
2 between its FY 2018/2019⁸ and FY 2019/2020 intrastate revenue requirement.⁹ Golden
3 Belt's adjustment is based on the Federal Communications Commission's (FCC)
4 Inter-carrier Compensation (ICC) reforms.¹⁰ The FCC's ICC reforms allow a rate-of-
5 return carrier to recover changes to its interstate and intrastate terminating access
6 revenues based on its frozen Fiscal Year 2011¹¹ interstate and intrastate switched access
7 and reciprocal compensation revenue requirements.¹² The FCC's methodology reduces
8 the amount of recovery by 5% annually. The FCC established two recovery
9 Mechanisms, the Connect America Fund (CAF) and the Access Recovery Charge (ARC),
10 through which carriers would recover the reduction in access revenues.

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

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

15 Staff's adjustment, therefore, reverses Golden Belt's proposed adjustment IS-3
16 since it does not recognize the intrastate terminating access revenue the Company
17 received during the test year, the actual intrastate terminating access revenue the
18 company has received in 2019, or any revenue recovered through the CAF or ARC

⁸ FY 2018/2019 encompasses July 2018-June 2019. See Docket No. 18-GIMT-448-GIT, June 13, 2018 Golden Belt Telephone Association, Inc.'s 2018 Confidential CAF/ICC Data Collection and Associated Certifications.

⁹ FY 2019/2020 encompasses July 2019 – June 2020. Docket No. 19-GIMT-423-GIT, June 17, 2019 Golden Belt Telephone Association, Inc.'s 2019 Confidential CAF/ICC Data Collection and Associated Certifications.

¹⁰ See *In the Matter of Connect America Fund*, 26 F.C.C. Rcd. 17663 (Nov. 18, 2011).

¹¹ FY 2011 encompasses Oct. 2010 – Sept. 2011. See 47 CFR § 51.903(e); 47 CFR 51.917.

¹² *Id.*, at ¶ 39.

1 recovery mechanisms.¹³ Staff Witness Andria Jackson adjusts for the actual intrastate
2 terminating access revenue in IS-6.

3
4 **Q. Please continue by discussing Staff Adjustment No. 16 to the Income Statement.**

5 A. Staff Adjustment No. 16 (IS-16) decreases Golden Belt's expenses by \$28,884¹⁴ on a
6 total company basis or \$17,080 on an intrastate basis. Staff's adjustment disallows
7 certain miscellaneous training and travel expenses related to conferences attended during
8 the test year. More specifically, this adjustment removes the following:

- 9 • 2018 NTCA Rural Telecom Industry Meeting & EXPO - Registration for
10 Board Member's spouses totaling \$638 for personal expense;
- 11 • 2018 NTCA Rural Telecom Industry Meeting & EXPO - Limousine
12 Transportation totaling \$465 for entertainment expense;
- 13 • 2018 SITA Annual Meeting - Spouse meal (\$60) and Golf (\$140) totaling
14 \$200 for personal and entertainment expense; and
- 15 • 2019 NTCA Rural Telecom Industry Meeting & EXPO - Registration for
16 Board Members and spouses totaling \$8,209 due to the expenses already
17 included in the test year for the 2018 NTCA Rural Telecom Industry Meeting
18 & EXPO.

¹³ See Docket No. 16-GIMT-468-GIT, April 26, 2016 Opening Docket to Determine Intrastate Access Revenues Due to Rural Local Exchange Carriers, ¶¶ 10-11, discussing information an RLEC is to provide regarding the recovery of intrastate terminating access revenues; July 12, 2016 Order, ¶¶ 6-7. See also *Bluestem Tel. Co. v. Kansas Corp. Comm'n*, 52 Kan.App.2d 96 (2015).

¹⁴ See Exhibit KLF-5.

1 Additionally, due to the agendas and topics covered in the following training
2 conferences, Staff concludes that they were attributable exclusively to non-regulated
3 services and, therefore, should have been directly assigned to non-regulated operations:

- 4 • Tech Edge by Nex-Tech Conference Registration totaling \$200;
- 5 • CISCO Live Conference Registration and related travel expenses totaling
6 \$5,087;
- 7 • 2018 Calix Connections Conference Registration and related travel expenses
8 totaling \$2,704;
- 9 • Black Hat USA 2018 Conference Registration and related travel expenses
10 totaling \$2,193;
- 11 • Cell Stream Hands-On IPv6 Lab Training Registration and related travel
12 expenses totaling \$767;
- 13 • Ks Fiber Net MEF-CECP Training Registration and related travel expenses
14 totaling \$4,885;
- 15 • PRIMO 2018 Summer Conference Registration and related travel expenses
16 totaling \$1,382;
- 17 • 2018 NTCA PR & Marketing Conference Registration and related travel
18 expenses totaling \$2,133;
- 19 • Internet Summit 2018 by TechMedia Conference Registration and related
20 travel expenses totaling \$1,796;
- 21 • 2018 WTA Spring Meeting Registration and related travel expenses totaling
22 \$1,886; and
- 23 • Foundation for Rural Services Youth Tour travel expenses totaling \$1,016.

1 Staff's adjustment is consistent with past Commission practice to remove all
2 expenses related to spouse travel, entertainment, and non-regulated expenditures that are
3 included in the cost of service.
4

5 **Q. Please continue by discussing Staff Adjustment No. 17 to the Income Statement.**

6 A. Staff Adjustment No. 17 (IS-17) decreases Golden Belt's expenses by \$17,541¹⁵ on a total
7 company basis, or \$11,316 on an intrastate basis. This adjustment removes a portion of
8 expenses related to the compensation of the Board of Directors due to excessive meeting
9 costs.

10 Golden Belt's Board of Directors are compensated based on attendance and
11 participation of a monthly Board of Directors meeting, conference calls, and attendance of
12 at least one national, state, or regional training meeting per year. GBT Communications,
13 Inc. compensates Board Members \$100 for each monthly meeting attended. Golden Belt
14 Telephone Association, Inc. compensates Board Members \$300 for each monthly meeting
15 attended, as well as \$100 for each conference call and \$300 per day for attendance of
16 national, state, or regional training meetings.

17 GBT Communications, Inc. provides many competitive non-regulated services,
18 such as CLEC telecommunication services to customers outside of the Company's
19 regulated service area, wireless phones and consumer electronics sales, cable television,
20 internet, VOIP, security systems, and computer sales and repairs. The issues discussed
21 during Board of Directors meetings must be much more complex and time consuming
22 when compared to the regulated telephone service provided by Golden Belt Telephone

¹⁵ See Exhibit KLF-6.

1 Association, Inc. Therefore, Staff concludes that there is no compelling reason why Board
2 Members should be compensated more for attendance to a Golden Belt Telephone
3 Association, Inc. Board Meeting than for attendance to a GBT Communications, Inc. Board
4 Meeting. Accordingly, Staff has reduced the compensation for the Golden Belt Telephone
5 Association, Inc. Board of Directors meetings to \$100 per meeting.¹⁶

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

8 A. Yes, thank you.

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¹⁶ Staff Exhibit KLF-6 demonstrates the total amount of Board of Directors compensation recorded to the regulated side of operations. Staff's adjustment removes \$200 for each monthly meeting attended, \$200 for each day of attendance at nation, state, or regional training meeting, and \$50 for each conference call.

SUMMARY OF EXHIBITS

1	<u>Exhibit No.</u>	<u>Description</u>
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4	KLF-1	Work paper for Plant in Service Adjustment
5	KLF -1a	Work paper for calculation of Staff Plant in Service Adjustment
6	KLF-2	Work paper for Accumulated Depreciation Adjustment
7	KLF-2a	Work paper for calculation of Staff Accumulated Depreciation Adjustment
8	KLF-3	Work paper for Depreciation Expense Adjustment
9	KLF-3a	Detail paper for Depreciation Expense Adjustment
10	KLF-4	Work paper for Intrastate Access Revenue
11	KLF-5	Work paper for Travel and Training Expense Adjustment
12	KLF-5a	Detail paper for Travel and Training Expense Adjustment
13	KLF-6	Work paper for Board of Directors Expense Adjustment

Line No.	Acct	Description	Staff		Staff Regulated Plant Adjustment	Intrastate Separations	Intrastate Adjustment
			Adjustment to Update Plant Balance	Staff Regulated Percentage			
1	2112	Vehicles - Plant	(37,749)	59.06%	(22,295)	0.659593	(14,705)
2	2116	Other Work Equipment	(46,405)	76.73%	(35,606)	0.659593	(23,486)
3	2121	Buildings	(19,433)	72.81%	(14,149)	0.659593	(9,333)
4	2122	Furniture	1,443	59.06%	852	0.659593	562
5	2123	Office Support Equipment	(120,012)	59.06%	(70,879)	0.659593	(46,751)
6	2124.14	General Purpose Computers	(15,109)	59.06%	(8,923)	0.659593	(5,886)
7	2124.15	General Purpose Computers	21,236	59.06%	12,542	0.659593	8,273
8	2212	COE Digital	9,292	100%	9,292	0.343448	3,191
9	2230	COE Transmission	(1,051,267)	100%	(1,051,267)	0.557066	(585,625)
10	2423.3	Buried Cable CA-Fiber	(2,166,771)	100%	(2,166,771)	0.721998	(1,564,404)
11	2423.4	Buried Cable Metallic	461,278	100%	461,278	0.721998	333,042
12	2441	Conduit	(15,902)	100%	(15,902)	0.721998	(11,481)
13			<u>(2,979,399)</u>		<u>(2,901,828)</u>		<u>(1,916,603)</u>

(A) (B) (C) (D) (E)

Line No.	Acct	Description	Plant Book Balance Per Application	Company Cost Study Adjustment	Company Normalizing Adjustment	Staff Adjustment to Update Plant Balance	Staff Adjusted Plant Balance
General Support Assets							
14	2111	Land	33,519	(6,214)	-	(0)	27,305
15	2112	Vehicles - Plant	108,432	(20,102)	-	(37,749)	50,581
16	2112	Vehicles - Non Plant	-	-	-	-	-
17	2115	Garage Work Equipment	-	-	-	-	-
18	2116	Other Work Equipment	977,311	(181,183)	87,770	(46,405)	837,493
19	2121	Buildings	2,876,742	(533,830)	45,703	(19,433)	2,369,182
20	2122	Furniture	61,651	(11,429)	-	1,443	51,665
21	2123	Office Support Equipment	146,425	(27,146)	123,207	(120,012)	122,474
22	2123.2	Other Communications Equipment	1,936	(359)	-	0	1,577
23	2123.3	Office Equip. Mailroom	4,925	(913)	-	(0)	4,012
24	2124.14	General Purpose Computers	1,188,270	(220,292)	17,409	(15,109)	970,278
25	2124.15	General Purpose Computers	331,979	(61,545)	-	21,236	291,670
26		Total General Support Facilities	<u>5,731,190</u>	<u>(1,063,013)</u>	<u>274,089</u>	<u>(216,030)</u>	<u>4,726,236</u>
Central Office Assets							
27	2212	COE Digital	2,187,099	(1,413,335)	16,004	9,292	799,060
28	2212.1	COE Digital Equipment	113,794	-	-	0	113,794
29	2230	COE Transmission	22,021,494	1,412,026	143,146	(1,051,267)	22,525,399
30	2230.2	COE Transmission DSL	-	-	-	-	-
31		Total Central Office Equipment	<u>24,322,387</u>	<u>(1,309)</u>	<u>159,150</u>	<u>(1,041,975)</u>	<u>23,438,253</u>
Information Orig./Term. Assets							
32	2351	Public Telephone Equipment	-	-	-	-	-
33		Total Info Orig/Term Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cable & Wire Facilities Assets							
34	2422.5	Underground Cable Toll	3,882	-	-	(0)	3,882
35	2422.6	Underground Cable HR	7,939	-	-	(0)	7,939
36	2423.1	Cable Toll	3,792,376	-	-	0	3,792,376
37	2423.3	Buried Cable CA-Fiber	26,011,882	(596,757)	3,232,384	(2,166,771)	26,480,738
38	2423.4	Buried Cable Metallic	6,132,124	-	(461,278)	461,278	6,132,124
39	2423.8	Buried Cable HR Metallic	39,543	-	-	0	39,543
40	2423.9	Buried Cable HR Fiber	7,116,209	-	-	0	7,116,209
41	2441	Conduit	489,378	-	88,236	(15,902)	561,712
42		Total Cable & Wire Facilities	<u>43,593,333</u>	<u>(596,757)</u>	<u>2,859,342</u>	<u>(1,721,394)</u>	<u>44,134,524</u>
43	2690	Intangibles	-	-	-	-	-
44		Total Regulated Plant	<u>\$ 73,646,910</u>	<u>\$ (1,661,079)</u>	<u>\$ 3,292,581</u>	<u>\$ (2,979,399)</u>	<u>\$ 72,299,013</u>

Sources: Golden Belt Telephone Association, Inc.'s Application, Section 4
 Golden Belt Telephone Association, Inc.'s Response to Staff Data Request No. 99, Updated Trial Balance
 Exhibit KLF-1a

Golden Belt Telephone Association, Inc.
Plant in Service
Rate Base Adjustment No. 2
Test Year Ending December 31, 2018

Docket No. 19-GNBT-505-KSF
Exhibit KLF-1a

Line No.	Acct	Description	(A) Plant Book Balance Per Application	(B) Company Cost Study Adjustments	(C) Company Normalizing Adjustments	(D) Company Normalized Balance (a) + (b) + (c)	(E) Trial Balance as of July 31, 2019	(F) Total Staff Adjustment to Plant Balance (e) - [(a) + (c)]	(G) Staff Adjusted Plant Balance (d) + (f)
General Support Assets									
1	2111	Land	33,519	(6,214)	-	27,305	33,519	(0)	27,305
2	2112	Vehicles - Plant	108,432	(20,102)	-	88,330	70,683	(37,749)	50,581
3	2112	Vehicles - Non Plant	-	-	-	-	-	-	-
4	2115	Garage Work Equipment	-	-	-	-	-	-	-
5	2116	Other Work Equipment	977,311	(181,183)	87,770	883,898	1,018,676	(46,405)	837,493
6	2121	Buildings	2,876,742	(533,830)	45,703	2,388,615	2,903,012	(19,433)	2,369,182
7	2122	Furniture	61,651	(11,429)	-	50,222	63,094	1,443	51,665
8	2123	Office Support Equipment	146,425	(27,146)	123,207	242,486	149,620	(120,012)	122,474
9	2123.2	Other Communications Equipment	1,936	(359)	-	1,577	1,936	0	1,577
10	2123.3	Office Equip. Mailroom	4,925	(913)	-	4,012	4,925	(0)	4,012
11	2124.14	General Purpose Computers	1,188,270	(220,292)	17,409	985,387	1,190,570	(15,109)	970,278
12	2124.15	General Purpose Computers	331,979	(61,545)	-	270,434	353,215	21,236	291,670
13		Total General Support Facilities	5,731,190	(1,063,013)	274,089	4,942,266	5,789,249	(216,030)	4,726,236
Central Office Assets									
14	2212	COE Digital	2,187,099	(1,413,335)	16,004	789,768	2,212,395	9,292	799,060
15	2212.1	COE Digital Test Equipment	113,794	-	-	113,794	113,794	0	113,794
16	2230	COE Transmission	22,021,494	1,412,026	143,146	23,576,666	21,113,373	(1,051,267)	22,525,399
17	2230.2	COE Transmission DSL	-	-	-	-	-	-	-
18		Total Central Office Equipment	24,322,387	(1,309)	159,150	24,480,228	23,439,562	(1,041,975)	23,438,253
Information Orig./Term. Assets									
19	2351	Public Telephone Equipment	-	-	-	-	-	-	-
20		Total Info Orig/Term Equipment	-	-	-	-	-	-	-
Cable & Wire Facilities Assets									
21	2422.5	Underground Cable Toll	3,882	-	-	3,882	3,882	(0)	3,882
22	2422.6	Underground Cable HR	7,939	-	-	7,939	7,939	(0)	7,939
23	2423.1	Cable Toll	3,792,376	-	-	3,792,376	3,792,376	0	3,792,376
24	2423.3	Buried Cable CA-Fiber	26,011,882	(596,757)	3,232,384	28,647,509	27,077,495	(2,166,771)	26,480,738
25	2423.4	Buried Cable Metallic	6,132,124	-	(461,278)	5,670,846	6,132,124	461,278	6,132,124
26	2423.8	Buried Cable HR Metallic	39,543	-	-	39,543	39,543	0	39,543
27	2423.9	Buried Cable HR Fiber	7,116,209	-	-	7,116,209	7,116,209	0	7,116,209
28	2441	Conduit	489,378	-	88,236	577,614	561,712	(15,902)	561,712
29		Total Cable & Wire Facilities	43,593,333	(596,757)	2,859,342	45,855,918	44,731,281	(1,721,394)	44,134,524
30	2690	Intangibles	-	-	-	-	-	-	-
31		Total Regulated Plant	\$ 73,646,910	\$ (1,661,079)	\$ 3,292,581	\$ 75,278,412	\$ 73,960,092	\$ (2,979,399)	\$ 72,299,013

Sources: Golden Belt Telephone Association, Inc.'s Application, Section 4
Golden Belt Telephone Association, Inc.'s Response to Staff Data Request No. 99, Updated Trial Balance

Golden Belt Telephone Association, Inc.
Accumulated Depreciation
Rate Base Adjustment No. 3
Test Year Ending December 31, 2018

Docket No. 19-GNBT-505-KSF
Exhibit KLF-2a

Line No.	Account	Description	(A) Company Book Balance Per Application	(B) Company Cost Study Adjustments	(C) Company Normalizing Adjustments	(D) Company Normalized Balance (a) + (b) + (c)	(E) Trial Balance as of July 31, 2019	(F) Total Staff Adjustment to Accum. Depr. (e) - [(a) + (c)]	(G) Staff Adjusted Accum. Depr. (d) + (f)
		General Support Assets							
1	3112	Vehicles - Plant	108,432	(20,102)	-	88,330	70,683	(37,749)	50,581
2	3112.2	Vehicles - Non Plant	-	-	-	-	-	-	-
3	3115	Garage Work Equipment	-	-	-	-	-	-	-
4	3116	Other Work Equipment	977,311	(181,183)	-	796,128	912,408	(64,903)	731,225
5	3121	Buildings	2,876,742	(533,830)	-	2,342,912	2,903,012	26,270	2,369,182
6	3122	Furniture	61,651	(11,429)	-	50,222	63,094	1,443	51,665
7	3123.1	Office Support Equipment	123,074	(22,816)	-	100,258	138,726	15,652	115,910
8	3123.2	Other Communications Equipment	1,936	(359)	-	1,577	1,936	0	1,577
9	3123.3	Office Equipment	4,925	(913)	-	4,012	4,925	(0)	4,012
10	3124.14	General Purpose Computers	1,188,270	(220,292)	-	967,978	1,190,570	2,300	970,278
11	3124.15	General Purpose Computers	331,979	(61,545)	-	270,434	353,215	21,236	291,670
12		Total General Support Facilities	5,674,320	(1,052,469)	-	4,621,851	5,638,568	(35,752)	4,586,099
		Central Office Switching Assets							
13	3212	COE Digital	2,187,099	(1,413,335)	-	773,764	2,192,447	5,348	779,112
14	3216.0	COE Digital Equipment	113,794	-	-	113,794	113,794	0	113,794
15		Total Central Office Switching	2,300,893	(1,413,335)	-	887,558	2,306,241	5,348	892,906
		Central Office Transmission Assets							
16	3232	COE Transmission	17,594,686	1,412,026	(565,437)	18,441,275	18,414,940	1,385,691	19,826,966
17	3232.1	COE Transmission DSL	-	-	-	-	-	-	-
18		Total Central Office Transmission	17,594,686	1,412,026	(565,437)	18,441,275	18,414,940	1,385,691	19,826,966
		Information Orig./Term. Assets							
19	3351	Public Telephone Equipment	-	-	-	-	-	-	-
20		Total Information Orig./Term. Assets	-	-	-	-	-	-	-
		Cable & Wire Facilities Assets							
21	3422.5	Underground Cable Toll	3,882	-	-	3,882	3,882	(0)	3,882
22	3422.6	Underground Cable HR	7,939	-	-	7,939	7,939	(0)	7,939
23	3423.1	Cable Toll	3,529,945	-	-	3,529,945	3,643,874	113,929	3,643,874
24	3423.3	Buried Cable CA-Fiber	13,104,569	(540,475)	-	12,564,094	13,903,931	799,362	13,363,456
25	3423.4	Buried Cable Metallic	6,132,124	-	(461,278)	5,670,846	6,132,124	461,278	6,132,124
26	3423.8	Buried Cable HR Metallic	39,543	-	-	39,543	39,543	0	39,543
27	3423.9	Buried Cable HR Fiber	7,116,209	-	-	7,116,209	7,116,209	0	7,116,209
28	3440	Conduit	86,387	-	-	86,387	106,442	20,055	106,442
29		Total Cable & Wire Facilities Assets	30,020,598	(540,475)	(461,278)	29,018,845	30,953,944	1,394,624	30,413,469
30	3690	Intangibles	-	-	-	-	-	-	-
31		Total Accumulated Depreciation	\$ 55,590,497	\$ (1,594,253)	\$ (1,026,715)	\$ 52,969,529	\$ 57,313,693	\$ 2,749,911	\$ 55,719,440

Sources: Golden Belt Telephone Association, Inc.'s Application, Section 5
Golden Belt Telephone Association, Inc.'s Response to Staff Data Request No. 99, Updated Trial Balance

Line No.	Description	Total Company	Intrastate Separations	Intrastate Adjustment
1	Staff Adjustment to Depreciation Expense (Acct. 6560)	<u>\$ (343,758)</u>	0.637236	<u>\$ (219,055)</u>
<u>Breakdown of Adjustment:</u>				
2	Staff normalized regulated depreciation expense		\$ 3,359,196	
3	Golden Belt's depreciation expense pro forma	3,686,205		
4	Staff Adjustment IS-1	<u>16,749</u>		
5	Golden Belt's Pro Forma Depreciation after Staff Adjustment		<u>3,702,954</u>	
6	Staff Adjustment to Depreciation Expense (Acct. 6560)		<u>\$ (343,758)</u>	

Sources: Golden Belt Telephone Association, Inc.'s Application, Section 9
 Exhibit KLF-3a

Golden Belt Telephone Association, Inc.
 Depreciation Expense Detail
 Income State Adjustment No. 14
 Test Year Ending December 31, 2018

Docket No. 19-GNBT-505-KSF
 Exhibit KLF-3a

Line No.	Plant FERC Account	(A) Plant Book Balance	(B) Cost Study Adjustment	(C) Normalizing Adjustment	(D) Staff Adjustment	(E) Staff Adjusted Gross Plant (a) + (b) + (c) + (d)	(F) Acc. Dep. Book Balance	(G) Cost Study Adjustment	(H) Normalizing Adjustment	(I) Staff Adjustment	(J) Staff Adjusted Acc. Dep. (f) + (g) + (h) + (i)	(K) Staff Adjusted Net Book (e) + (j)	(L) Depreciation Rate	(M) Annual Depreciation (e) * (l)	(N) Staff Annualized Depreciation ⁽¹⁾	(O) Staff's Regulated Percentage	(P) Staff's Regulated Depreciation (n) * (o)
1	2111 Land	33,519	(6,214)	-	(0)	27,305	-	-	-	-	-	27,305	0.00%	-	-	72.81%	-
2	2112 Vehicles - Plant	108,432	(20,102)	-	(37,749)	50,581	(108,432)	20,102	-	37,749	(50,581)	-	26.27%	13,288	-	59.06%	-
3	2112 Vehicles - Non Plant	-	-	-	-	-	-	-	-	-	-	-	26.27%	-	-	0.00%	-
4	2115 Garage Work Equipment	-	-	-	-	-	-	-	-	-	-	-	0.00%	-	-	0.00%	-
5	2116 Other Work Equipment	977,311	(181,183)	87,770	(46,405)	837,493	(977,311)	181,183	-	64,903	(731,225)	106,268	23.98%	200,831	106,268	76.73%	81,540
6	2121 Buildings	2,876,742	(533,830)	45,703	(19,433)	2,369,182	(2,876,742)	533,830	-	(26,270)	(2,369,182)	-	5.02%	118,933	-	72.81%	-
7	2122 Furniture	61,651	(11,429)	-	1,443	51,665	(61,651)	11,429	-	(1,443)	(51,665)	-	15.57%	8,044	-	59.06%	-
8	2123 Office Support Equipment	146,425	(27,146)	123,207	(120,012)	122,474	(123,074)	22,816	-	(15,652)	(115,910)	6,564	18.10%	22,168	6,564	59.06%	3,876
9	2123.2 Other Communications Equipment	1,936	(359)	-	0	1,577	(1,936)	359	-	(0)	(1,577)	-	18.10%	285	-	59.06%	-
10	2123.3 Office Equip, Mailroom	4,925	(913)	-	(0)	4,012	(4,925)	913	-	0	(4,012)	-	18.10%	726	-	59.06%	-
11	2124.14 General Purpose Computers	1,188,270	(220,292)	17,409	(15,109)	970,278	(1,188,270)	220,292	-	(2,300)	(970,278)	-	18.57%	180,181	-	59.06%	-
12	2124.15 General Purpose Computers	331,979	(61,545)	-	21,236	291,670	(331,979)	61,545	-	(21,236)	(291,670)	-	18.57%	54,163	-	59.06%	-
13	Total General Support Facilities	5,731,190	(1,063,013)	274,089	(216,030)	4,726,236	(5,674,320)	1,052,469	-	35,752	(4,586,099)	140,136	-	598,619	112,832	-	85,416
14	2212 COE Digital	2,187,099	(1,413,335)	16,004	9,292	799,060	(2,187,099)	1,413,335	-	(5,348)	(779,112)	19,948	11.58%	92,531	19,948	100.00%	19,948
15	2212.1 COE Digital Test Equipment	113,794	-	-	0	113,794	(113,794)	-	-	(0)	(113,794)	-	11.58%	13,177	-	100.00%	-
16	2230 COE Transmission	22,021,494	1,412,026	143,146	(1,051,267)	22,525,399	(17,594,686)	(1,412,026)	565,437	(1,385,691)	(19,826,966)	2,698,433	7.57%	1,705,173	1,705,173	100.00%	1,705,173
17	2230.2 COE Transmission DSL	-	-	-	-	-	-	-	-	-	-	-	7.57%	-	-	100.00%	-
18	Total Central Office Equipment	24,322,387	(1,309)	159,150	(1,041,975)	23,438,253	(19,895,579)	1,309	565,437	(1,391,039)	(20,719,872)	2,718,381	-	1,810,881	1,725,121	-	1,725,121
19	2351 Public Telephone Equipment	-	-	-	-	-	-	-	-	-	-	-	19.58%	-	-	100.00%	-
20	Total Info Orig/Term Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	2422.5 Underground Cable Toll	3,882	-	-	(0)	3,882	(3,882)	-	-	0	(3,882)	-	5.38%	209	-	100.00%	-
22	2422.6 Underground Cable HR	7,939	-	-	(0)	7,939	(7,939)	-	-	0	(7,939)	-	5.38%	427	-	100.00%	-
23	2423.1 Cable Toll	3,792,376	-	-	0	3,792,376	(3,529,945)	-	-	(113,929)	(3,643,874)	148,502	5.15%	195,307	148,502	100.00%	148,502
24	2423.3 Buried Cable CA-Fiber	26,011,882	(596,757)	3,232,384	(2,166,771)	26,480,738	(13,104,569)	540,475	-	(799,362)	(13,363,456)	13,117,283	5.15%	1,363,758	1,363,758	100.00%	1,363,758
25	2423.4 Buried Cable Metallic	6,132,124	-	(461,278)	461,278	6,132,124	(6,132,124)	-	461,278	(461,278)	(6,132,124)	-	5.15%	315,804	-	100.00%	-
26	2423.8 Buried Cable HR Metallic	39,543	-	-	0	39,543	(39,543)	-	-	(0)	(39,543)	-	5.15%	2,036	-	100.00%	-
27	2423.9 Buried Cable HR Fiber	7,116,209	-	-	0	7,116,209	(7,116,209)	-	-	(0)	(7,116,209)	-	5.15%	366,485	-	100.00%	-
28	2441 Conduit	489,378	-	88,236	(15,902)	561,712	(86,387)	-	-	(20,055)	(106,442)	455,270	6.48%	36,399	36,399	100.00%	36,399
29	Total Cable & Wire Facilities	43,593,333	(596,757)	2,859,342	(1,721,394)	44,134,524	(30,020,598)	540,475	461,278	(1,394,624)	(30,413,469)	13,721,054	-	2,280,426	1,548,659	-	1,548,659
30	2692 Intangibles	-	-	-	-	-	-	-	-	-	-	-	0.00%	-	-	100.00%	-
31	Total	\$ 73,646,910	\$ (1,661,079)	\$ 3,292,581	\$ (2,979,399)	\$ 72,299,013	\$ (55,590,497)	\$ 1,594,253	\$ 1,026,715	\$ (2,749,911)	\$ (55,719,440)	\$ 16,579,572	-	\$ 4,689,926	\$ 3,386,612	-	\$ 3,359,196

⁽¹⁾ The value in column (N) is limited to the lesser of col (K) or col (M). If negative, value was increased to zero.

Golden Belt Telephone Association, Inc.
Intrastate Access Revenues
Income Statement Adjustment No. 15
Test Year Ending December 31, 2018

Docket No. 19-GNBT-505-KSF
Exhibit KLF-4

Line No.	Description	Total Company	Intrastate Separations	Intrastate Adjustment
1	Staff Adjustment to Intrastate Access Revenues (Acct. 5084)	<u>\$ 1,305</u>	100%	<u>\$ 1,305</u>
	<u>Breakdown of Adjustment:</u>			
2	Reverse Applicant Intrastate Terminating Revenue Requirement Adjustment (Acct. 5084)	\$ 1,305		
3	Staff Adjustment to Intrastate Access Revenues (Acct. 5084)	<u>\$ 1,305</u>		

Source: Golden Belt Telephone Association, Inc.'s Application, Section 9, W/P IS 3

Golden Belt Telephone Association, Inc.
Travel and Training
Income Statement Adjustment No. 16
Test Year Ending December 31, 2018

Docket No. 19-GNBT-505-KSF
Exhibit KLF-5

Line No.	Acct	Description	Staff Adjustment to Travel and Training	Staff Regulated Percentage	Staff Regulated Travel and Training Adjustment	Intrastate Separations	Intrastate Adjustment
1	6120	General Support Expense	\$ (100)	59.06%	\$ (59)	0.659593	\$ (39)
2	6210	Central Office Switching Expense	(11,026)	100%	(11,026)	0.549271	(6,056)
3	6230	Central Office Transmission Expense	(3,239)	100%	(3,239)	0.549271	(1,779)
4	6530	Network Operations Expense	(1,500)	100%	(1,500)	0.659593	(989)
5	6610	Marketing Expense	(6,327)	100%	(6,327)	0.612150	(3,873)
6	6710	Executive and Planning Expense	(11,398)	59.06%	(6,732)	0.645127	(4,343)
7			<u>\$ (33,591)</u>		<u>\$ (28,884)</u>		<u>\$ (17,080)</u>

Source: Exhibit KLF-5a

Line No.	Date	Description	Account No.							Reason
			6124.0100.40	6212.0100.40	6232.1500.40	6532.0000.40	6613.0100.40	6711.0100.40	6711.6000.40	
1	01/03/18	2018 NTCA ANNUAL MTG REGISTRATION BEAU/BD SPOUSES							638.00	Spouse Travel
2	02/27/18	ATX LIMOUSINE/TRANSPORTATION 2018 NTCA ANNUAL MTG						465.00		Entertainment
3	07/16/18	2018 SITA ANNUAL MTG REGISTRATION						200.00		Entertainment & Spouse Travel
4	12/07/18	2019 RURAL TELECOM MTG REGISTRATION BD SPOUSES							7,310.00	Duplicate Travel for Annual Conference
5	12/07/18	2019 RURAL TELECOM MTG REGISTRATION BEAU						899.00		Duplicate Travel for Annual Conference
Tech Edge by Nex-Tech										
6	4/17/2018	RICH, DREW, NATHAN, JOSH REGISTRATION	50.00							Non-Regulated
7	4/17/2018	RICH, DREW, NATHAN, JOSH REGISTRATION	50.00							Non-Regulated
8	4/17/2018	RICH, DREW, NATHAN, JOSH REGISTRATION			50.00					Non-Regulated
9	4/17/2018	RICH, DREW, NATHAN, JOSH REGISTRATION			50.00					Non-Regulated
CISCO Live										
10	1/23/2018	AIRLINE TICKETS JOSH/NATHAN AND GUEST CISCO LIVE		903.92						Non-Regulated
11	2/15/2018	DISIGNING CISCO NETWK SVC		99.99						Non-Regulated
12	2/28/2018	EXAM REGISTRATION NATHAN LUEA		300.00						Non-Regulated
13	6/9/2018	NATHAN TRAVEL EXP CISCO LIVE		47.32						Non-Regulated
14	6/9/2018	NATHAN TRAVEL CISCO LIVE		43.36						Non-Regulated
15	6/9/2018	NATHAN TRAVEL CISCO LIVE		57.48						Non-Regulated
16	6/15/2018	NATHAN TRAVEL EXP CISCO LIVE		52.50						Non-Regulated
17	6/15/2018	FUEL SPARE CAR NATHAN		34.17						Non-Regulated
18	6/15/2018	NATHAN TRAVEL EXP CISCO LIVE		45.02						Non-Regulated
19	6/15/2018	CCDE STUDY GUIDE NATHAN CISCO LIVE		85.19						Non-Regulated
20	6/15/2018	NATHAN HOTEL CISCO LIVE		255.00						Non-Regulated
21	6/15/2018	JOSH JECHA HOTEL CISCO LIVE		1,163.15						Non-Regulated
22	6/30/2018	CISCO LIVE TRAVEL EXP/JOSH JECHA		238.80						Non-Regulated
2018 Calix Connections										
23	8/13/2018	REGISTRATION CALIX CONF CHAD IRVIN/I/CALIX- DM		658.00						Non-Regulated
24	8/14/2018	AIRLINE TICKETS CHAD SHARA/EXPEDIA		326.59						Non-Regulated
25	10/11/2018	TRAVEL PER DIEM CALIX CONF/CHAD IRVIN		255.00						Non-Regulated
26	10/31/2018	UBER, PARKING, HOTEL CALIX MTG/CHAD IRVIN		1,464.33						Non-Regulated
Black Hat USA 2018										
27	7/16/2018	1 NIGHT HOLD NATHAN TRAVEL BLACKHAT CONF/THE COSMOPOLITAN LAS VEGAS		187.08						Non-Regulated
28	7/16/2018	FLIGHTS NATHAN/BRENDA BLACKHAT CONF/SOUTHWEST AIRLINES		247.96						Non-Regulated
29	7/16/2018	NATHAN REGISTRATION BLACKHAT CONF/BLACKHAT USA 2018		595.00						Non-Regulated
30	8/1/2018	TRAVEL PER DIEM FOR BLACK HAT CONF/NATHAN LUEA		244.00						Non-Regulated
31	8/6/2018	PARKING NATHAN/DWIGHT D EISENHOWER AIRPORT		40.00						Non-Regulated
32	8/10/2018	HOTEL NATHAN/THE COSMOPOLITAN OF LASVEGAS		878.68						Non-Regulated
Cell Stream Hands-On IPv6 Lab Class										
33	5/17/2018	TRAINING REGISTRATION FOR IPV6/1/CELL STREAM INCORPORATED		650.00						Non-Regulated
34	5/17/2018	HOTEL,MEAL IPV6 TRAINING/1/JOSH JECHA		136.69						Non-Regulated
KS Fiber Net MEF-CECP Training										
35	8/2/2018	REGISTRATION FOR MEF-CECP TRAINING NATHAN/1/KANSAS FIBER NETWORK, LLC				1,500.00				Non-Regulated
36	8/2/2018	REGISTRATION FOR MEF-CECP TRAINING JOSH/2/KANSAS FIBER			1,500.00					Non-Regulated
37	9/11/2018	TRAVEL PER DIEM MEF TRAINING/1/NATHAN LUEA		280.00						Non-Regulated
38	9/11/2018	TRAVEL PER DIEM MEF TRAINING/1/JOSH JECHA		280.00						Non-Regulated
39	9/26/2018	HOTEL MEF MTG JOSH & NATHAN/SPRINGHILLSUITES MARRIOTT WICHITA		662.65						Non-Regulated
40	9/26/2018	HOTEL MEF MTG JOSH & NATHAN/SPRINGHILLSUITES MARRIOTT WICHITA		662.65						Non-Regulated
PRIMO 2018 Summer Conference										
41	7/13/2018	REGISTRATION KYLE/KELLY/PRIMO					400.00			Non-Regulated
42	8/1/2018	TRAVEL PER DIEM PRIMO CONF/1/KYLE BAHR					65.00			Non-Regulated
43	8/1/2018	TRAVEL PER DIEM PRIMO CONF/1/KELLY BAALMANN					65.00			Non-Regulated
44	8/10/2018	HOTEL KYLE PRIMO MTG/HILTON KANSAS CITY MO					398.80			Non-Regulated
45	8/10/2018	KELLY HOTEL PRIMO MTG/HILTON KANSAS CITY MO					446.80			Non-Regulated
46	10/18/2018	TURNPIKE/8 CASH - 0115075					6.00			Non-Regulated
2018 NTCA PR & Marketing Conference										
47	3/2/2018	REGISTRATION 2018 PR & MARKETING CONF KELLY B/1/NTCA- DM					749.00			Non-Regulated
48	3/12/2018	FLIGHTS KELLY/PAT NTCA MTG/FLIGHTS KELLY/PAT NTCA MTG					272.96			Non-Regulated
49	5/2/2018	PARKING KELLY TRAVEL/KANSAS CITY INTERNATIONAL AIRPORT					22.50			Non-Regulated
50	5/4/2018	KELLY TRAVEL EXP/PORK & PICKLE					16.38			Non-Regulated
51	5/4/2018	KELLY TRAVEL EXP/ROCK BOTTOM BREWERY					23.00			Non-Regulated
52	5/4/2018	KELLY TRAVEL EXP/FELLOW CAB NASHVILLE, TN					31.00			Non-Regulated
53	5/4/2018	KELLY TRAVEL EXP/DICKS LAST RESORT/NASHVILLE, TN					28.00			Non-Regulated
54	5/4/2018	KELLY TRAVEL EXP/JOES CRAB SHACK					25.00			Non-Regulated
55	5/4/2018	KELLY TRAVEL EXP/HARD ROCK CAFE - NASHVILLE					23.00			Non-Regulated
56	5/4/2018	KELLY TRAVEL EXP/HOTEL/RENAISSANCE HOTELS NASHVILLE					833.85			Non-Regulated
57	5/4/2018	KELLY TRAVEL EXP/PRESTIGE TRANSPORTATION svc					32.20			Non-Regulated
58	5/7/2018	KELLY FUEL - TRAVEL EXP NTCA MARKETING CONF/1/KELLY					69.61			Non-Regulated
59	6/6/2018	KELLY TRAVEL TURNPIKE/7/CASH - 0114034					6.00			Non-Regulated
Internet Summit 2018 by TechMedia										
60	9/28/2018	HOTEL KYLE/SHERATON RALEIGH NC					213.10			Non-Regulated
61	9/28/2018	FLIGHT KYLE MTG/EXPEDIA					348.39			Non-Regulated
62	9/28/2018	REGISTRATION KYLE/TECHMEDIA					495.00			Non-Regulated
63	11/1/2018	PER DIEM TRAVEL FOR MARKETING MTG/1/KYLE BAHR - 0115162					164.00			Non-Regulated
64	11/13/2018	TAXI KYLE/RDU TAXI, INC RALEIGH NC					47.95			Non-Regulated
65	11/13/2018	BAGGAGE KYLE/DELTA/AMERICAN AIRLINES					30.00			Non-Regulated
66	11/13/2018	PARKING KYLE/DWIGHT D EISENHOWER AIRPORT					39.00			Non-Regulated
67	11/16/2018	HOTEL KYLE/SHERATON RALEIGH NC					429.02			Non-Regulated
68	11/16/2018	BAG FEE KYLE/AMERICAN AIRLINES					30.00			Non-Regulated
2018 WTA Spring Meeting										
69	2/20/2018	REGISTRATION WTA SPRING MTG BEAU REBEL/WESTERN TELECOMMUNICATIONS ALLIANCE					899.00			Non-Regulated
70	3/12/2018	BEAU CAR RENTAL WTA MTG/BEAU CAR RENTAL WTA MTG					156.17			Non-Regulated
71	3/18/2018	MEAL TRAVEL BEAU/MEAL TRAVEL BEAU					63.54			Non-Regulated
72	3/18/2018	MEAL BEAU TRAVEL/MEAL BEAU TRAVEL					40.67			Non-Regulated
73	3/19/2018	BEAU TRAVEL/BEAU TRAVEL					50.00			Non-Regulated
74	3/19/2018	MEAL TRAVEL BEAU/MEAL TRAVEL BEAU					35.00			Non-Regulated
75	3/20/2018	MEAL BEAU TRAVEL/MEAL BEAU TRAVEL					46.39			Non-Regulated
76	3/21/2018	MEAL BEAU TRAVEL/MEAL BEAU TRAVEL					28.93			Non-Regulated
77	3/21/2018	MEAL BEAU TRAVEL/MEAL BEAU TRAVEL					41.68			Non-Regulated
78	3/21/2018	HOTEL BEAU TRAVEL/HOTEL BEAU TRAVEL					417.07			Non-Regulated
79	3/22/2018	PARKING BEAU/PARKING BEAU					49.00			Non-Regulated
80	3/22/2018	BEAU TRAVEL/BEAU TRAVEL					50.00			Non-Regulated
81	3/22/2018	MEAL BEAU TRAVEL/MEAL BEAU TRAVEL					8.85			Non-Regulated
Foundation for Rural Services Youth Tour										
82	4/10/2018	FLIGHTS LINDA/CASHE WASHINGTON TRIP/FLIGHTS LINDA/CASHE WASHINGTON TRIP					823.20			Non-Business
83	5/30/2018	CASH FOR CASHE MCVHEY FOR FRYS YOUTH TOUR/1/CASH - 0113994					50.00			Non-Business
84	6/11/2018	TRAVEL EXP FRYS YOUTH TRIP WASHINGTON DC/1/LINDA MOEDER - 0114139					143.25			Non-Business
85			TOTAL	\$ 100.00	\$ 11,026.36	\$ 3,239.34	\$ 1,500.00	\$ 6,327.01	\$ 3,450.30	\$ 7,948.00

Sources: Golden Belt Telephone Association, Inc.'s Responses to Staff Data Request Nos. 30, 38, 113, 114, and 125

Golden Belt Telephone Association, Inc.
Board of Directors Expense
Income Statement Adjustment No. 17
Test Year Ending December 31, 2018

Docket No. 19-GNBT-505-KSF
Exhibit KLF-6

Line No.	Board Member	January	February	March	April	May	June	July	August	September	October	November	December	2018
1	James Jecha	300.00	300.00	2,100.00	300.00	400.00	300.00	300.00	300.00	300.00	600.00	400.00	600.00	6,200.00
2	Cinda Flax	300.00	300.00	2,100.00	300.00	400.00	300.00	300.00	300.00	1,800.00	600.00	400.00	600.00	7,700.00
3	Clyde Sutton	300.00	300.00	2,100.00	300.00	400.00	300.00	300.00	300.00	300.00	600.00	400.00	600.00	6,200.00
4	Ron Gruber	300.00	300.00	2,100.00	300.00	400.00	300.00	300.00	300.00	300.00	600.00	400.00	600.00	6,200.00
5	Brian Hammeke	300.00	300.00	2,100.00	300.00	400.00	300.00	300.00	300.00	300.00	600.00	400.00	600.00	6,200.00
6	Gene Knieling	300.00	300.00	2,100.00	300.00	400.00	300.00	300.00	300.00	300.00	600.00	400.00	600.00	6,200.00
7	Phillip Martin	300.00	300.00	2,100.00	300.00	400.00	300.00	300.00	300.00	300.00	600.00	400.00	600.00	6,200.00
8		<u>2,100.00</u>	<u>2,100.00</u>	<u>14,700.00</u>	<u>2,100.00</u>	<u>2,800.00</u>	<u>2,100.00</u>	<u>2,100.00</u>	<u>2,100.00</u>	<u>3,600.00</u>	<u>4,200.00</u>	<u>2,800.00</u>	<u>4,200.00</u>	<u>\$ 44,900.00</u>
9	James Jecha	(200.00)	(200.00)	(1,400.00)	(200.00)	(250.00)	(200.00)	(200.00)	(200.00)	(200.00)	(400.00)	(250.00)	(400.00)	(4,100.00)
10	Cinda Flax	(200.00)	(200.00)	(1,400.00)	(200.00)	(250.00)	(200.00)	(200.00)	(200.00)	(1,200.00)	(400.00)	(250.00)	(400.00)	(5,100.00)
11	Clyde Sutton	(200.00)	(200.00)	(1,400.00)	(200.00)	(250.00)	(200.00)	(200.00)	(200.00)	(200.00)	(400.00)	(250.00)	(400.00)	(4,100.00)
12	Ron Gruber	(200.00)	(200.00)	(1,400.00)	(200.00)	(250.00)	(200.00)	(200.00)	(200.00)	(200.00)	(400.00)	(250.00)	(400.00)	(4,100.00)
13	Brian Hammeke	(200.00)	(200.00)	(1,400.00)	(200.00)	(250.00)	(200.00)	(200.00)	(200.00)	(200.00)	(400.00)	(250.00)	(400.00)	(4,100.00)
14	Gene Knieling	(200.00)	(200.00)	(1,400.00)	(200.00)	(250.00)	(200.00)	(200.00)	(200.00)	(200.00)	(400.00)	(250.00)	(400.00)	(4,100.00)
15	Phillip Martin	(200.00)	(200.00)	(1,400.00)	(200.00)	(250.00)	(200.00)	(200.00)	(200.00)	(200.00)	(400.00)	(250.00)	(400.00)	(4,100.00)
16		<u>(1,400.00)</u>	<u>(1,400.00)</u>	<u>(9,800.00)</u>	<u>(1,400.00)</u>	<u>(1,750.00)</u>	<u>(1,400.00)</u>	<u>(1,400.00)</u>	<u>(1,400.00)</u>	<u>(2,400.00)</u>	<u>(2,800.00)</u>	<u>(1,750.00)</u>	<u>(2,800.00)</u>	<u>\$ (29,700.00)</u>
17														Staff Regulated Percentage <u>59.06%</u>
18														Staff's Regulated Adjustment to Account No. 6710 \$ (17,541)
19														Intrastate Separation <u>0.645127</u>
20														Intrastate Adjustment \$ (11,316)

Sources: Golden Belt Telephone Association, Inc.'s Response to Staff Data Request No. 3, General Ledger

STATE OF KANSAS)
) ss.
COUNTY OF SHAWNEE)

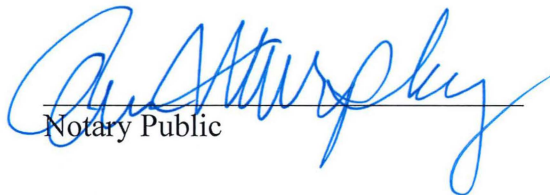
VERIFICATION

Katie Figgs, being duly sworn upon her oath deposes and states that she is a Senior 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.



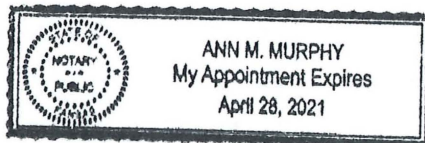
Katie Figgs
Senior Auditor
State Corporation Commission of the
State of Kansas

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:

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Ann Murphy