

THE STATE CORPORATION COMMISSION
OF THE STATE OF KANSAS

Before Commissioners: Shari Feist Albrecht, Chair
Jay Scott Emler
Pat Apple

In the Matter of a General Investigation to)
Review the Kansas Universal Service Fund) Docket No. 18-UTDT-356-GIT
Cap for the United Telephone Companies of)
Kansas d/b/a CenturyLink Pursuant to K.S.A.)
66-2008(d)(2).)

**ORDER OPENING DOCKET; SOLICITING COMMENTS; REQUIRING ENTRY OF
APPEARANCE TO PARTICIPATE; PROCEDURAL SCHEDULE**

The above-captioned matter comes before the State Corporation Commission of the State of Kansas (Commission) for consideration and decision. Having reviewed its files and records and being duly advised in the premises, the Commission makes the following findings:

I. Background on the Necessity of this General Investigation

1. The Kansas Universal Service Fund (KUSF) was adopted by the Kansas Legislature in 1996 as part of the Kansas Telecommunications Act (KTA).¹ In addition to other programs, the KUSF provides subsidies to qualifying telecommunications carriers that provide service in “high-cost” regions of the state.² The KUSF is funded by assessments upon telecommunications carriers, telecommunications public utilities, wireless telecommunications service providers, and interconnected VoIP service providers in the state, and the assessments may be passed through to customers.³

¹See K.S.A. 66-2001 *et. seq.*

²See K.S.A. 66-2008.

³See K.S.A. 66-2008(a).

2. “High-cost” KUSF support is provided to qualifying telecommunications carriers based upon their regulated status.⁴ Price-cap regulated companies receive KUSF support based upon a cost model adopted in 2000.⁵ Rate-of-return regulated companies receive KUSF support based upon their embedded costs, revenue requirements, investments, and expenses.⁶

3. There is a cap on the total amount of KUSF support that can be provided to both price-cap carriers and rate-of-return regulated carriers. The price-cap cap is on a per company basis, and totals \$11,400,000 or 90% of KUSF support the carrier received for the 12-month period ending February 28, 2013.⁷ The rate-of-return cap is on an industry wide basis, and totals \$30,000,000.⁸ Presently, there is only one price-cap regulated carrier receiving KUSF support – the United Telephone Companies of Kansas d/b/a CenturyLink (CenturyLink).

4. The focus of this general investigation is on the price-cap KUSF support mechanism. K.S.A. 66-2008(d)(2) provides:

(2) The commission shall undertake a review of the capped amount of KUSF support available for each local exchange carrier operating under price cap regulation that receives such support, not including Kansas lifeline service program purposes pursuant to K.S.A. 66-2006, and amendments thereto, and determine if a lesser amount is appropriate for KUSF distributions after March 1, 2019. Reviews of such carriers shall be based on the forward-looking costs of providing basic voice service, using inputs that reflect the actual geography being served and that reflect the scale and scope of the local exchange carrier providing basic local voice service within each exchange.

5. Commission technical Staff (Staff) submitted a Report and Recommendation (R&R) to the Commission dated February 13, 2018, attached hereto and made a part hereof by reference. Staff recommended that the Commission open a docket for the purpose of reviewing

⁴See generally K.S.A. 66-2005(b); K.S.A. 66-2008.

⁵See K.S.A. 66-2008(c)(3).

⁶See K.S.A. 66-2008(e)(1).

⁷See K.S.A. 66-2008(c)(1).

⁸See K.S.A. 66-2008(e)(3).

the capped amount of annual KUSF support for price-cap carriers per K.S.A. 66-2008(d)(2), and seek industry comments and reply comments on how to interpret and/or implement the statutory requirement. The Commission finds that opening this general investigation is warranted and hereby adopts the recommendations contained in Staff's R&R.

II. Procedural Schedule

6. Staff recommended that the Commission first seek comments and reply comments. Then, Staff will compile and analyze the comments to formulate a recommendation. The Commission finds this to be acceptable and hereby adopts the following procedural schedule:

<u>Date</u>	<u>Event</u>
March 9, 2018	Entries of Appearance Due
March 30, 2018	Initial Comments Due
April 20, 2018	Reply Comments Due
May 25, 2018	Staff Report and Recommendation Due
June 15, 2018	Responses to Staff Report and Recommendation Due

III. Comments

7. Staff's R&R seeks comments on the proper interpretation and implementation of K.S.A. 66-2008(d)(2). Specifically, Staff requests that any interested parties provide comments on the following issues:

1. Is the Commission to review the amount of the annual cap on CenturyLink's annual KUSF support provided for in K.S.A. 66-2008(c)(1) or is the Commission to review the amount of KUSF support annually disbursed to CenturyLink? What factors should the Commission consider in its review?
2. How should K.S.A. 66-2008(c)(3)'s requirement that CenturyLink "shall receive" the same monthly KUSF support per line as that established in the April 2000 Notice in Dockets 99-GIMT-326-GIT (Docket 326) and 00-GIMT-236-GIT (Docket 236) and K.S.A. 66-2008(d)(2)'s requirement that the Commission's review be based on the "forward-looking costs of providing basic voice service" using inputs that CenturyLink's geography, scale, and scope to provide basic local voice service within each exchange be interpreted?
3. If K.S.A. 66-2008(d)(2) requires the forward-looking costs to be based on inputs to reflect the specific geography served, and scale and scope of

CenturyLink providing basic local service in a wire center, what KUSF cost model inputs, if any, should be modified? Should modification to the inputs be limited to the Kansas-specific inputs adopted by the Commission?

4. If the Commission determines a “lesser amount is appropriate for KUSF distributions after March 1, 2019,” is the Commission authorized to implement a new capped amount for CenturyLink’s annual KUSF support disbursements or is a statutory change required?

8. Staff also recommends comments be provided on any additional related topics suggested by the parties. Interested parties shall file their comments on these issues no later than March 30, 2018, as indicated by the aforementioned Procedural Schedule. Reply comments will be due April 20, 2018.

IV. Entries of Appearance and Electronic Service

9. The Commission finds that contributors to the KUSF, and all price-cap KUSF support recipients shall be made parties to this docket.

10. However, given the large number of parties, the Commission will require that parties desiring to actively participate in the proceeding need to file an Entry of Appearance by March 9, 2018. Only those parties who enter their appearance will be served with filings including but not limited to: comments, pleadings, testimony, briefs, and orders. Additionally, only parties who enter their appearance may participate in any scheduling conferences, prehearing conferences, and evidentiary hearings that may be necessary.

11. The Commission finds that electronic service may be used in this proceeding in accordance with Docket No. 14-GIMX-280-MIS. If a party desires to be served by electronic means, they shall provide an e-mail address in their Entry of Appearance.

IT IS, THEREFORE, BY THE COMMISSION ORDERED THAT:

A. This Docket is opened for the purposes stated above. Parties are directed to review Staff's R&R, enter their appearance if they desire to participate, and submit comments in accordance with the Procedural Schedule adopted above in paragraph 6.

B. Parties have 15 days, plus three days if service is by mail, from the date this Order was served in which to petition the Commission for reconsideration of any issue or issues decided herein. K.S.A. 66-118b; K.S.A. 77-529(a)(1).

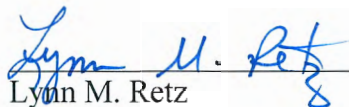
C. The Commission retains jurisdiction over the subject matter and parties for the purpose of issuing such further order, or orders, as it may deem necessary.

BY THE COMMISSION IT IS SO ORDERED.

Albrecht, Chair; Emler, Commissioner; Apple, Commissioner

Dated: _____

FEB 27 2018



Lynn M. Retz
Secretary to the Commission

MRN

**REPORT AND RECOMMENDATION
UTILITIES DIVISION**

To: Chair Shari Feist Albrecht
Commissioner Jay Scott Emler
Commissioner Pat Apple

From: Sandy Reams, Assistant Chief of Telecommunications
Christine Aarnes, Chief of Telecommunications
Jeff McClanahan, Utilities Division Director

Date: February 13, 2018

Re: Docket Number: 18-UTDT-____ - GIT
*In the Matter of a General Investigation to Review the Kansas Universal Service Fund
Cap for the United Telephone Companies of Kansas d/b/a CenturyLink Pursuant to
K.S.A. 66-2008(d)(2).*

EXECUTIVE SUMMARY:

K.S.A. 66-2008(d)(2) states that the Commission:

shall undertake a review of the capped amount of [Kansas Universal Service Fund] KUSF support available for each local exchange carrier operating under price cap regulation that receives such support...and determine if a lesser amount is appropriate for KUSF distributions after March 1, 2019. Reviews of such carriers shall be based on the forward-looking costs of providing basic voice service, using inputs that reflect the actual geography being served and that reflect the scale and scope of the local exchange carrier providing basic local voice service within each exchange.

Staff recommends the Commission open a docket for the purpose of reviewing the capped amount of annual KUSF support for the United Telephone Companies of Kansas d/b/a CenturyLink (CenturyLink). Staff also recommends the Commission seek industry comments and reply comments on the following issues raised by Staff and any additional related topics suggested by the parties:

1. Is the Commission to review the amount of the annual cap on CenturyLink's annual KUSF support provided for in K.S.A. 66-2008(c)(1) or is the Commission to review the amount of KUSF support annually disbursed to CenturyLink? What factors should the

Commission consider in its review?

2. How should K.S.A. 66-2008(c)(3)'s requirement that CenturyLink "shall receive" the same monthly KUSF support per line as that established in the April 2000 Notice in Dockets 99-GIMT-326-GIT (Docket 326) and 00-GIMT-236-GIT (Docket 236)¹ and K.S.A. 66-2008(d)(2)'s requirement that the Commission's review be based on the "forward-looking costs of providing basic voice service" using inputs that CenturyLink's geography, scale, and scope to provide basic local voice service within each exchange be interpreted?
3. If K.S.A. 66-2008(d)(2) requires the forward-looking costs to be based on inputs to reflect the specific geography served, and scale and scope of CenturyLink providing basic local service in a wire center, what KUSF cost model inputs, if any, should be modified? Should modification to the inputs be limited to the Kansas-specific inputs adopted by the Commission?
4. If the Commission determines a "lesser amount is appropriate for KUSF distributions after March 1, 2019," is the Commission authorized to implement a new capped amount for CenturyLink's annual KUSF support disbursements or is a statutory change required?

Staff will submit a summary report, with recommendations, to the Commission after all comments have been submitted.

BACKGROUND:

On September 30, 1999, in Docket 326, the Commission adopted the Federal Communications Commission's (FCC) Hybrid Cost Proxy Model (HCPM)² for KUSF support purposes (KUSF cost model) for price cap regulated carriers.³ At that time, Southwestern Bell Telephone Company d/b/a AT&T (AT&T) and CenturyLink⁴ were both price cap regulated carriers; however, CenturyLink is currently the only local exchange carrier (LEC) subject to price cap regulation. The KUSF cost model has been used to calculate the annual KUSF support for price cap carriers since March 1, 2000.⁵

The KUSF cost model is based on forward-looking economic costs to "reflect the costs of an efficient provider using the best available technology and network."⁶ The KUSF cost model targets support to high-cost areas, with costs calculated at a wire center level.⁷ Each wire center

¹ See Notice of Filing Information on KUSF Per Line Support, Attachment 3, Apr. 13, 2000 (April 2000 Notice), Docket Nos. 326 & 236

² The HCPM, last updated in 2009 (HCPM 2.6.1) is available for download at: <https://www.fcc.gov/general/hybrid-cost-proxy-model-hcpm>.

³ See Order 10: Adopting a Forward Looking Cost Methodology for Purposes of Determining KUSF Support and Selecting the FCC's Proxy Cost Model, Sept. 30, 1999, (Order 10), and Order 16: Determining the Kansas-Specific Inputs to the FCC Cost Proxy Model to Establish a Cost-Based Kansas Universal Service Fund, Dec. 29, 1999, (Order 16), Docket 326.

⁴ When the Commission adopted the KUSF cost model, the United Telephone Companies of Kansas operated under the "Sprint" d/b/a.

⁵ See Order 16, Docket 326.

⁶ Id., Order 10, ¶ 45.

⁷ Id., ¶ 56.

is disaggregated into two zones, with the first zone encompassing the Inside Base Rate Area (generally within city limits) and the second zone (zone 2) encompassing the Outside the Base Rate Area.⁸ Monthly KUSF support provided via the cost model ranges from \$0.15 up to \$243.23 per line, depending on the wire center and zone in which a supported line is located.

The HCPM cost model includes over 1,400 inputs and reflects nationwide-average costs. When it adopted the HCPM model, the Commission adopted the same inputs, with limited exception to reflect Kansas-specific (not company-specific) conditions. Specifically, inputs for the following categories were modified:⁹ (1) outside plant factors (e.g. percent underground, buried, and aerial cable); (2) transport fiber cost (cable distribution, feeder structure and placement costs); (3) cost of capital; (4) state income tax and property tax rates; (5) the cost benchmark; and (6) an update process to reflect the current year's access lines served by a carrier.

CenturyLink's annual KUSF support consists of three components: (1) cost-based KUSF support; (2) recognition of its Federal Universal Service Fund (FUSF)/Connect America Fund, Phase II (CAF II)¹⁰ support; and (3) intrastate access revenue recovery. The cost-based support is determined via the KUSF cost model by entering the number of KUSF support-eligible lines in service as of September 30th, for each wire center and zone. Then, the FUSF/CAF II support received by CenturyLink for the year is applied as a reduction to the cost-based KUSF support. Finally, as a result of adjusting its intrastate access rates to parity with its interstate access rates, the Company's KUSF support includes monies to allow the Company to recover, on a revenue-neutral basis, the related reduction in its intrastate access revenue.¹¹

In 2013, House Bill (HB) 2201 amended K.S.A. 66-2008, effective January 1, 2014, to eliminate KUSF support for AT&T and modify CenturyLink's annual KUSF support by: (1) capping the Company's annual KUSF support at the lesser of 90% of the amount CenturyLink received for the 12-month period ending February 28, 2013, or \$1,400,000; (2) requiring its KUSF support to be based on the KUSF cost model; and (3) prohibiting CenturyLink from receiving support for price deregulated exchanges meeting certain requirements.

Specifically, K.S.A. 66-2008(c)(1) requires a cap on CenturyLink's annual KUSF support equal to the lower of 90% of the amount the Company received for the 12-month period ended February 2013 or \$11.4 million. For the 12-month period ended February 2013, CenturyLink received \$13,279,541 of annual KUSF support, thus, applying the 90% limit creates a cap of \$11,951,587. Since the \$11.4 million is less, CenturyLink's annual KUSF support is capped at \$11.4 million.

⁸ Id., ¶57. See also Order 6: Addressing Zone Targeting and Remaining Implementation Issues for Year 2000 KUSF Distributions, Feb. 14, 2000, (Order 6), Docket 236, in which the Commission adopted the city limits as the Inside Base Rate Area/ Outside Base Rate Area delineation points for CenturyLink's United of Eastern Kansas and United of South Central Kansas study areas.

⁹ Order 16; See also Report to Commissioners from Gerald A. Lammers, Nov. 16, 1999 (Nov. 1999 Staff Report), Docket 326.

¹⁰ CenturyLink's annual legacy FUSF support, consisting of High-Cost Loop and Local Switching Support, were transitioned to CAF II support, effective Jan. 1, 2015.

¹¹ See Order Setting Embarq's Intrastate Access Rates to Parity and Providing for Rebalancing through the KUSF, (Mar. 2010 Order) and Order on Second Petition for Reconsideration, Apr. 23, 2010 (April 2010 Order), Docket No. 08-GIMT-1023-GIT (Docket 1023).

K.S.A. 66-2008(c)(2) prohibits CenturyLink from receiving KUSF support for price deregulated exchanges that meet certain requirements. CenturyLink has not requested or received price deregulation in any exchange, therefore, rendering K.S.A. 66-2008(c)(2) moot at this time.

K.S.A. 66-2008(c)(3) requires that CenturyLink “shall receive” the same monthly per line KUSF support as that “established in the April 13, 2000 notice in commission docket numbers 99-GIMT-326-GIT and 00-GIMT-236-GIT.”¹² The April 13, 2000 Notice identifies the monthly KUSF support per line, by wire center and zone, as determined by the KUSF cost model.

K.S.A. 66-2008(c)(3) also requires CenturyLink’s annual KUSF support to be reduced by the CAF II support CenturyLink receives for the “same household, if feasible, or for the same census block,” for which it also receives KUSF support. The Commission opened Docket No. 16-GIMT-511-GIT (Docket 511) to address CenturyLink’s receipt of CAF II support and the impact on its annual KUSF support. To ensure the Company’s annual KUSF support reflects the appropriate amount of CAF II support, the Commission adopted a CAF II support model and a true-up process.¹³

Finally, K.S.A. 66-2008(d)(2) requires that the Commission review the amount of the capped annual KUSF support available to CenturyLink and determine if a “lesser amount is appropriate for KUSF distributions after March 1, 2019.” The review must be “based on the forward-looking costs of providing basic voice service, using inputs that reflect the actual geography being served and that reflect the scale and scope of the local exchange carrier providing basic local voice service within each exchange.”

ANALYSIS:

Staff is uncertain how to interpret and implement K.S.A. 66-2008(d)(2). It is not clear whether the statute is directing the Commission to review the cap contained in K.S.A. 66-2008(c)(1) to determine whether the annual cap should be revised or whether the Commission’s review is of the amount of KUSF support actually disbursed to CenturyLink. Therefore, Staff recommends the Commission solicit comments on the following questions and on any additional related topics suggested by the parties.

- 1. Is the Commission to review the amount of the annual cap on CenturyLink’s annual KUSF support as provided in K.S.A. 66-2008(c)(1) or is the Commission to review the amount of KUSF support annually disbursed to CenturyLink? What factors should be considered by the Commission during its review?**

The Commission’s review could simply consist of considering the total annual KUSF support CenturyLink has received since the cap was implemented. As shown in Table 1, CenturyLink’s annual KUSF support has been subject to the \$11.4 million cap once and less than the cap the other years:

¹² See April 2000 Notice, Docket Nos. 326 & 236.

¹³ See Order Adopting Staff’s Report and Recommendation, Ordering ¶ A, (Oct. 11, 2016), Docket 511 (Oct. 2016 Order).

Table 1¹⁴

Fiscal Year	Gross KUSF Support	FUSF/CAF Offset	Access Revenue	Net KUSF Support
March 14 – Feb. 15 (Yr. 18)	\$ 13,210,845	\$ 3,711,339	\$ 1,350,390	\$ 10,849,896
March 15 – Feb. 16 (Yr. 19)	13,463,554	3,109,691,	1,425,365	11,400,000
March 16 – Feb. 17 (Yr. 20)	12,806,482	3,109,691	1,235,545	10,932,337
March 17 – Feb. 18 (Yr. 21)	12,345,696	3,217,510	902,745	10,030,931
March 18 – Feb. 19 (Yr. 22)	11,285,759	3,175,103	954,248	9,064,904

Staff suggests that the Commission seek comment on the following factors that impact CenturyLink's annual KUSF support and what role each factor plays in the Commission's review.

A. KUSF Supported Lines

CenturyLink's annual cost-based KUSF support is based on the number of KUSF supported lines in service as of September 30th of each year. The number of supported lines has been declining, thereby reducing the Company's cost-based KUSF support. The dollar impact to the Company's annual KUSF support varies since a reduction in lines in a wire center zone that qualifies for a lower amount of monthly KUSF support (e.g. \$.15 per line) does not have as much of an impact as a reduction in lines in a wire center zone that qualifies for a higher amount of monthly KUSF support (e.g. \$100.00 per line). Based on the downward trend in the annual number of CenturyLink's KUSF supported lines, Staff suggests the Commission's review include this factor.

B. Intrastate Access Revenue Recovery

CenturyLink is authorized to recover, on a revenue-neutral basis, the annual reduction in its intrastate access revenue as a result of reducing its intrastate switched access rates to parity with its interstate rates.¹⁵ The amount of CenturyLink's intrastate access revenue recovery is based on the difference between its December 31, 2009 interstate and intrastate access rates¹⁶ and the intrastate access usage for the twelve-months ended September 30th each year. To ensure the Company only recovers the actual reduction in its intrastate access revenue, the Commission adopted an annual true-up process. As shown in Table 1, CenturyLink's annual intrastate access revenue support has also been declining, therefore, it appears prudent for the Commission to consider this factor in its review.

C. Connect America Fund, Phase II (CAF II) Support

In its November 2011 *Transformation Order*,¹⁷ the FCC decided to transition the legacy high-

¹⁴ Reflects all Commission-approved true-ups to CenturyLink's annual cost-based KUSF support, FUSF/CAF II support, and intrastate access revenue support.

¹⁵ See March 2010 Order and June 2010 Order, Docket 1023.

¹⁶ Id., March 2010 Order, ¶ 247.

¹⁷ *Connect America Fund et al.*; WC Docket Nos. 10-90 et al., Report and Order and Further Notice of Proposed Rulemaking, 26 FCC Rcd 17663 (2011) (*Transformation Order*) *aff'd sub nom.*, *In re: FCC 11-161*, 753 F.3d 1015 (10th Cir. 2014).

cost loop and local switching support mechanism to the CAF, with CAF supporting voice and broadband-capable networks. Initially, the FCC determined that a price cap carrier accepting CAF II support would be required to deploy broadband capable facilities to eligible locations within five years,¹⁸ however, the FCC has since extended the deployment period to six years.¹⁹ To offset the cost of deploying broadband facilities, CAF II support is provided prior to deployment.

For areas in which carriers accepted CAF II support, but did not meet the criteria for CAF II support and remain unserved, the FCC will award CAF II support via a competitive bid auction process (CAF II auctions).²⁰ The FCC plans to commence the CAF II auctions in 2019, with a ten-year broadband deployment period.

CenturyLink receives \$16.5 million of annual CAF II support for approximately 29,000 eligible Kansas locations;²¹ an average of \$47.31 per month per eligible location. To ensure CAF II support is used to reduce the Company's annual KUSF support, the Commission adopted a CAF II support model and a true-up process.²² CenturyLink will receive CAF II support through 2021, meaning a final CAF II support true-up and KUSF support true-up will occur in 2022. CenturyLink is, however, eligible to participate in the CAF II auctions and, if it is the successful bidder, will receive CAF II auction support through 2031.

When HB 2201 was passed, it was anticipated that CAF II support would be provided between 2014 through 2019; instead, the CAF II support implementation was delayed and the broadband deployment schedule has been extended. Consistent with K.S.A. 66-2008(c)(3), CenturyLink's annual KUSF support must be reduced by the CAF II support it receives for the same households for which it also receives KUSF support. Thus, if CenturyLink is the successful CAF II auction bidder, the CAF II auction support will need to be recognized as an offset to its annual KUSF support. Alternatively, if CenturyLink is not the CAF II auction winner, it will no longer receive CAF II support, resulting in an increase in the Company's annual KUSF support, subject to the annual capped amount.

Staff recommends that the Commission seek comments on the requirement in K.S.A. 66-2008(c)(3) for CenturyLink's annual KUSF support to be reduced by its CAF II support, the CAF II support timelines, and the impact the timelines have on the cap and the Commission's review.

- 2. K.S.A. 66-2008(c)(3) requires that CenturyLink "shall receive" the same monthly KUSF support per line as that established in the April 2000 Notice. K.S.A. 66-2008(d)(2) requires the Commission's review to be based on the "forward-looking costs of providing basic voice service" using inputs that reflect the geography, scale, and scope of the LEC providing basic local voice service within each exchange. How should these requirements be interpreted?**

¹⁸ Id., ¶¶ 160-62.

¹⁹ See *Connect America Fund et. al.*, Report and Order, rel. Dec. 18, 2014, ¶ 15 (CAF II Order),

²⁰ Id., ¶ 31-32.

²¹ Federal Communications Commission, CAF II - CAM4.3 – CenturyLink by County, Aug. 2015, https://apps.fcc.gov/edocs_public/attachmatch/DOC-335269A2.pdf, last viewed Feb. 12, 2018.

²² See Oct. 2016 Order, Ordering ¶ A, Docket 511.

Staff is uncertain whether these provisions require CenturyLink's annual KUSF support distributions to be calculated using the same monthly KUSF support per line as that identified in the April 2000 Notice or if its KUSF distributions must be based on forward-looking costs specific to CenturyLink to reflect the geography, scale, and scope of providing basic voice service to each exchange it serves.

The KUSF cost model, as it exists today, reflects the forward-looking costs of deploying a circuit-switched, narrowband network to provide Plain Old Telephone Service (POTS); not the forward-looking costs of an efficient provider to deploy newer technologies (e.g. fiber, wireless, Internet Protocol, etc.) for a least-cost, efficient network. This means the KUSF cost model does not reflect forward-looking costs specific to CenturyLink. Staff, therefore, recommends that the Commission seek comment on these statutory provisions.

3. If K.S.A. 66-2008(d)(2) requires the forward-looking costs to be based on inputs to reflect the specific geography served, and scale and scope of CenturyLink providing the service, what KUSF cost model inputs should be modified?

Staff is uncertain whether the KUSF cost model could be modified to reflect forward-looking costs specific to CenturyLink since forward-looking costs are intended to “predict what a competitive carrier, using the most efficient means and the most cost-effective technology, would invest to provide universal service in a specific location.”²³ For example, when the Commission adopted the KUSF cost model, it reasoned that CenturyLink's costs to provide service in more rural, less densely-populated wire centers would be offset by the numerous density-sensitive inputs.²⁴ Staff suggests the Commission request comment on whether the KUSF cost model could be modified to reflect forward-looking costs specific to CenturyLink. Staff further suggests that since only a few inputs were modified to reflect Kansas-specific conditions, the Commission seek comments on whether the inputs subject to modification should be limited to the following Kansas-specific inputs:

A. Outside Plant Factor/Transport Inputs

The KUSF cost model includes various outside plant factor and transport inputs to reflect Kansas' geography. This approach helped ensure that the KUSF cost model reflected the statewide average cost to provide service to a wire center and zone; not national average costs. For example, the Kansas-specific distribution routing input in the KUSF cost model is lower than the same input in the HCPM input to recognize that Kansas does not have a mountainous terrain and there are minimal natural barriers affecting distribution cable routing.²⁵ Staff recommends the Commission seek comment on whether any of the outside plant factor or transport inputs should be modified, what modifications should be considered, and the reasons for the modification.

B. 125% Cost Benchmark

²³ See Order 16, ¶ 80, Docket 326.

²⁴ Id., ¶ 80 – 82.

²⁵ Id., ¶ 42.

The KUSF cost benchmark is 125% of the \$29.16 per line statewide average cost of providing service; meaning KUSF support is provided for a line when the cost to provide service to the line exceeds \$36.45 per month. In comparison, the FCC adopted a 135% cost benchmark for the HCPM. The 125% cost benchmark results in CenturyLink receiving KUSF support in 112 high-cost wire centers. Staff recommends that the Commission seek comment on whether the KUSF cost model benchmark should be adjusted and, if yes, what factors should be considered to determine a new cost benchmark.

C. Access Line Data

CenturyLink's annual cost-based KUSF support is based on the number of KUSF supported lines in service as of September 30th each year. To ensure the correct amount of KUSF support is provided for a line, Staff and the Commission's Information Technology Geographic Information System Division map each location to verify the line's location.²⁶ When necessary, corrections are made, with a corresponding adjustment made to the Company's annual KUSF support disbursements. Staff suggests the Commission seek comment on whether any change in the annual KUSF supported lines process is necessary.

D. Cost of Capital

The KUSF cost model includes a 10.15% rate of return.²⁷ In adopting this rate of return, the Commission reasoned it better reflected the capital market for Kansas carriers than the 11.25% rate of return used for the HCPM.²⁸ The FCC, however, recently modified 11.25% rate of return for its high-cost/broadband support mechanisms. For example, the FCC adopted an 8.5% rate of return for the CAF II support model²⁹ and a 9.75% rate of return for the Alternative Connect America Cost Model (A-CAM) for rate-of-return carriers.³⁰ The 9.75% rate of return must be used for all interstate "situations where a Commission-prescribed rate of return is used for incumbent LECs,"³¹ reasoning that it is "is a key input in a rate-of-return incumbent LEC's revenue requirement calculation."³² Staff recommends the Commission seek comment on whether the 10.15% rate of return reasonably reflects the capital market in Kansas for price cap carriers or whether the Commission should consider a different rate of return and, if yes, what rate of return should be considered.

E. Income and Property Tax Rates

²⁶ See Oct. 2016 Order, Docket 511.

²⁷ See Order 16, ¶ 59, Docket 326.

²⁸ See *Federal-State Joint Board on Universal Service, Forward-Looking Mechanism for High Cost Support for Non-Rural LECs*, Tenth Report and Order, CC Docket Nos. 96-45, 97-160, ¶¶ 432-35, FCC 99-304 (rel. Nov. 2, 1999).

²⁹ *Connect America Fund et. al.*, Report and Order, rel. April 22, 2014, ¶ 107, and Wireline Competition Bureau May 16, 2013 Staff Report, Prescribing the Authorized Rate of Return Analysis of Methods for Establishing Just and Reasonable Rates for Local Exchange Carriers.

³⁰ *Id.*, Report and Order, Order and Order on Reconsideration, and Further Notice of Proposed Rulemaking, rel. Mar. 30, 2016, ¶ 51, 228 (Represcription Order).

³¹ *Id.*, ¶ 51.

³² *Id.*, ¶ 226.

The KUSF cost model includes a 39.78% income tax rate,³³ the composite federal and Kansas income tax in effect for both AT&T and CenturyLink when the model was adopted. The KUSF cost model also includes a 7.26% rate for property and other taxes.³⁴

On December 22, 2017, President Trump signed the Tax Cuts and Jobs Act (TCJA) into law. The TCJA, amongst other things, modified the current federal corporate tax rate structure and replaced the tiered corporate tax rate (35% maximum) with a flat tax rate of 21%. The Commission recently opened Docket No. 18-GIMX-248-GIV (Docket 248) to examine the financial impacts of the TCJA on Kansas regulated utilities and issued an Accounting Authority Order (AAO) to require affected utilities to:

accrue monthly, in a deferred revenue account, the portion of its revenue representing the difference between: (1) the cost of service as approved by the Commission in its most recent rate case or KUSF determination proceeding; and (2) the cost of service that would have resulted had the provision for federal income taxes been based upon the corporate income tax rate approved in the Tax Cuts and Jobs Act.³⁵

Staff recommends that the Commission seek comment on the impact of the TCJA on CenturyLink's annual KUSF support and whether the income tax input should be adjusted in the KUSF cost model. If not, how should the tax expense savings be captured?

4. If the Commission determines a “lesser amount is appropriate for KUSF distributions after March 1, 2019,” does K.S.A. 66-2008(d)(2) authorize the Commission to implement the new cap or does it require the Commission to present its determination to the Legislature, with the Legislature determining whether to make a statutory change?

K.S.A. 66-2008(c) includes several provisions regarding the calculation of CenturyLink's annual KUSF support and K.S.A. 66-2008(d)(2) requires the Commission to review the cap on CenturyLink's annual KUSF support and determine if a lesser amount is “appropriate for KUSF distributions after March 1, 2019.” The statute, however, is silent on how an adjustment to the capped amount should be implemented. Staff, therefore, recommends that the Commission seek comment on how to implement the lower amount of the cap on CenturyLink's annual KUSF support if the Commission determines a lesser capped amount is appropriate.

RECOMMENDATION:

Consistent with K.S.A. 66-2008(d)(2), Staff recommends that the Commission open a docket to review the amount of the cap placed on CenturyLink's annual KUSF support pursuant to K.S.A. 66-2008(c)(1) and determine if a lesser amount is appropriate for disbursements after March 1,

³³ See Nov. 1999 Staff Notice, p. 1, Attachment 1, and Direct Testimony of Tim Morrissey, Nov. 16, 1999, p. 10, schedule 4, Docket 326.

³⁴ Id.

³⁵ See Order Opening General Investigation and Issuing Accounting Authority Order Regarding Federal Tax Reform, Jan. 18, 2018, ¶ 7, Docket 248.

2019. Staff also recommends that the Commission seek industry comments and reply comments on the following issues identified by Staff:

1. Is the Commission to review the amount of the annual cap on CenturyLink's annual KUSF support provided for in K.S.A. 66-2008(c)(1) or is the Commission to review the amount of KUSF support annually disbursed to CenturyLink? What factors should the Commission consider in its review?
2. How should K.S.A. 66-2008(c)(3)'s requirement that CenturyLink receive the same monthly KUSF support per line as that established in the April 2000 Notice and K.S.A. 66-2008(d)(2)'s requirement that the Commission's review be based on the "forward-looking costs of providing basic voice service" using inputs that CenturyLink's geography, scale, and scope to provide basic local voice service within each exchange be interpreted?
3. If K.S.A. 66-2008(d)(2) requires forward-looking costs that are based on inputs to reflect the specific geography served, and scale and scope of CenturyLink providing basic local service in a wire center, what KUSF cost model inputs should be modified? Should modification to the inputs be limited to the Kansas-specific inputs adopted by the Commission?
4. If the Commission determines a "lesser amount is appropriate for KUSF distributions after March 1, 2019," is the Commission authorized to implement a new capped amount for CenturyLink's annual KUSF support disbursements or is a statutory change required?

After Staff reviews the comments and reply comments, Staff will submit a summary report, with recommendations, to the Commission.

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18-UTDT-356-GIT

I, the undersigned, certify that the true copy of the attached Order has been served to the following parties by means of

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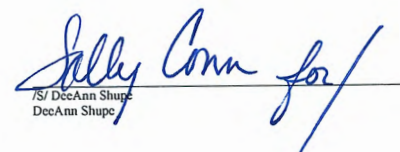
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