

BEFORE THE STATE CORPORATION COMMISSION  
OF THE STATE OF KANSAS

In the Matter of the Application for Columbus  
Communications Services, LLC for  
Additional Kansas Universal Service Fund  
Support Pursuant to K.S.A. 66-2008.

Docket No. 22-COST-546-KSF

REDACTED

DIRECT TESTIMONY AND EXHIBITS

OF

ROXIE MCCULLAR

ON BEHALF OF

KANSAS CORPORATION COMMISSION STAFF

October 6, 2022

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1 **I. Introduction and Purpose of Testimony**

2 **Q. Please state your name, present occupation, and business address.**

3 A. My name is Roxie McCullar. Since 1997 I have been employed with the firm of  
4 William Dunkel and Associates and have regularly provided consulting services in  
5 regulatory proceedings throughout the country. My business address is 8625  
6 Farmington Cemetery Road, Pleasant Plains, Illinois 62677.

7 **Q. Please briefly describe your educational and professional background.**

8 A. I have 25 years of experience consulting and testifying in regulatory rate cases. I am a  
9 Certified Public Accountant licensed in the state of Illinois. I am a Certified  
10 Depreciation Professional through the Society of Depreciation Professionals. I  
11 received my Master of Arts degree in Accounting from the University of Illinois in  
12 Springfield. I received my Bachelor of Science degree in Mathematics from Illinois  
13 State University in Normal. My qualifications and previous experiences are included  
14 on the Attached Appendix A.

15 **Q. On whose behalf are you testifying?**

16 A. I am testifying on behalf of the Staff of the Kansas Corporation Commission  
17 (“Staff”).

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

19 A. The purpose of my testimony is to address my review of Columbus Communications  
20 Services, LLC’s (“Columbus” or “Company”) pro-forma Federal High Cost Loop  
21 (“FHCL”) support amount, allocation of the Kansas adjusted revenue requirement

1 between the interstate and intrastate jurisdictions,<sup>1</sup> and allocation of joint-use  
2 amounts between regulated and non-regulated costs.<sup>2</sup>

3 I am supporting Staff Adjustment IS-1 which is an increase of \$24,132 to Columbus'  
4 filed FHCL support amount.

5 **II. Federal High Cost Loop Support Amount**

6 **Q. Are you proposing an adjustment to Columbus's filed FHCL amount?**

7 A. Yes. On August 2, 2022, the Universal Service Administrative Company ("USAC")  
8 released a report entitled "Federal Universal Service Support Mechanisms Fund Size  
9 Projections for the Fourth Quarter 2022." Appendix HC01 of USAC's Fourth Quarter  
10 2022 Report shows that Columbus is projected to receive \$2,011 of monthly FHCL  
11 support.<sup>3</sup>

12 The use of the \$2,011 monthly support amount results in an annual projected FHCL  
13 support amount of \$24,132, which is an increase of \$24,132 to the amount included in  
14 Columbus' filing.<sup>4</sup>

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<sup>1</sup> 47 C.F.R. Part 36 ("Jurisdictional Separations Procedures").

<sup>2</sup> 47 C.F.R. Part 64 Subpart I ("Allocation of Costs").

<sup>3</sup> Response to Staff Data Request No. 100.

<sup>4</sup> Calculation is shown on Schedule RM-1.

1 **Q. Is the adjustment to include the latest USAC projection consistent with the**  
2 **support adjustments accepted by this Commission in previous rural local**  
3 **exchange carriers (RLEC) proceedings?**

4 A. Yes, in prior RLEC proceedings the Commission accepted the use of the most recent  
5 support projections by USAC as a known and measurable change.<sup>5</sup>

6 **Q. Why is it appropriate to include the FHCL support amounts in the calculation of**  
7 **the intrastate revenue requirement?**

8 A. Federal Communications Commission's ("FCC") rules Part 54 Subpart M discusses  
9 "High Cost Loop Support for Rate-of-Return Carriers." Section 54.1301(a) states:

10 "The expense adjustment calculated pursuant to this subpart M shall be  
11 added to interstate expenses and deducted from state expenses after  
12 expenses and taxes have been apportioned pursuant to subpart D of  
13 part 36 of this chapter."<sup>6</sup>

14 The FHCL support amounts are equal to the expense that is deducted from the  
15 intrastate jurisdiction and added to the interstate jurisdiction. Since the FHCL  
16 amounts represent costs that have been deducted from the intrastate jurisdiction and  
17 are now being recovered in the interstate jurisdiction it is appropriate to recognize the  
18 removal of those costs in the calculation of the intrastate revenue requirement.

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<sup>5</sup> Southern Kansas Telephone Company proceeding (Docket No. 01-SNKT-544-AUD), the September 10, 2001, *Order Setting Revenue Requirements* and the October 29, 2001, *Order Denying Petition for Reconsideration and Setting Depreciation Expense*; Home Telephone Company proceeding (Docket No. 02-HOMT-209-AUD), in the "Summary of Adjustments to Operating Income," attached to the August 7, 2002, *Order Setting Revenue Requirements*; S&T Telephone Cooperative Association proceeding (Docket No. 02-S&TT-390-AUD), in the "Summary of Adjustments to Operating Income," attached to the October 15, 2002, *Order Setting Revenue Requirements*; Wheat State Telephone Company proceeding (Docket No. 03-WHST-503-AUD), the September 29, 2003, *Order*; Golden Belt Telephone Association proceeding (04-GNBT-130-AUD), the June 1, 2004, *Order* and the July 19, 2004, *Order Clarifying June 1, 2004, Order and Denying Petition for Reconsideration*; United Telephone Association, Inc.'s proceeding (04-UTAT-690-AUD), the November 30, 2004, *Order*.

<sup>6</sup> 47 C.F.R. §54.1301(a).

1 **Q. Why is the Federal loop support shown as state revenue in both the Company's**  
2 **and Staff's schedules, if it is a state expense reduction?**

3 A. Whether the FHCL support is shown as a state revenue addition or a state expense  
4 reduction, it still has the same overall impact on the intrastate revenue requirement.  
5 Since this support amount has been traditionally shown as a state revenue amount in  
6 the filings, there is no reason to change the presentation of this support amount on the  
7 schedules.

8 **Q. Why is the Federal support amount necessary to consider in the KUSF**  
9 **proceeding?**

10 A. The support adjustment recognizes costs that are being recovered in the interstate  
11 jurisdiction. To recover these costs also from the KUSF would provide the Company  
12 with a double recovery of its costs, which harms the Kansas ratepayers since the  
13 Kansas ratepayer would be providing the recovery of these same costs through both  
14 their interstate rates and their intrastate rates.

15 **Q. Is it right for the State to consider the Federal support mechanism when setting**  
16 **the State support amount?**

17 A. Yes. The Universal Service Order at ¶820 states:

18 "In any event, the statutory language envisions that both the federal  
19 and state support mechanisms will support basic intrastate and  
20 interstate services and, moreover, the statutory language plainly  
21 envisions that the state mechanisms will be in addition to the federal  
22 mechanisms."<sup>7</sup>

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<sup>7</sup> ¶820 *Report and Order* in CC Docket Nos. 96-45 (FCC 97-157) released May 8, 1997 ("Universal Service Order").

1           Since the KUSF is in addition to the Federal support amount, it is proper to recognize  
2           the Federal support amounts the Company receives.

3   **Q.    What is Schedule RM-1?**

4   A.    Schedule RM-1 shows the calculation of Staff Adjustment IS-1 which is an increase  
5           of \$24,132 to Columbus' filed FHCL support amount.

6   **III.   Jurisdictional Allocations**

7   **Q.    Are you recommending any changes to the allocation factors included in the**  
8           **Company's filing?**

9   A.    Yes. The allocation factor for Account 6620, Services Expense<sup>8</sup> included in the  
10          Company's filing is not supported by the 2021 Cost Study.<sup>9</sup>

11 **Q.    Please briefly explain the FCC jurisdictional separation procedures.**

12 A.    FCC's Part 36 Jurisdictional Separations Procedures allocates the costs of providing  
13          regulated service between the interstate and intrastate jurisdictions.<sup>10</sup> Basically, there  
14          are three major steps in the FCC separations process. The first step is to separate the  
15          non-regulated costs from the regulated costs.<sup>11</sup> The second step places the remaining  
16          "regulated" investments into the proper separation "categories" or "subcategories".  
17          The third step is to apply the appropriate separation factors to each category or  
18          subcategory.

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<sup>8</sup> Section 9, Schedule 1, line 26 of Columbus's June 2, 2022 filing.

<sup>9</sup> Section 12, page 10, lines 16 and 19 of Columbus's June 2, 2022 filing.

<sup>10</sup> 47 C.F.R. Part 36 ("Jurisdictional Separations Procedures").

<sup>11</sup> 47 C.F.R. Part 64 Subpart I ("Allocation of Costs").

1 **Q. Did you review the separations cost study provided by the Company in its June**  
2 **2, 2022 filing?**

3 A. Yes. I first reviewed Columbus' 2021 Cost Study that was provided in Section 12 of  
4 Columbus' June 2, 2022 Confidential filing. I reviewed the 2021 Cost Study to  
5 determine if it complied with the Part 36 Jurisdictional Separations Procedures set out  
6 by the FCC.

7 The 2021 Cost Study prepared by Columbus calculates the separation factors used to  
8 allocate its total test year costs to the intrastate jurisdiction for the calculation of its  
9 intrastate revenue requirement. The FCC separations procedures include specific  
10 requirements as to how investments, reserves, and expenses (costs) must be allocated  
11 between the interstate and intrastate jurisdictions.

12 In addition to the 2021 Cost Study, I reviewed the workpapers supporting the  
13 development of the 2021 Cost Study provided in response to various discovery  
14 requests and the cost study adjustment amounts made to the book balances.<sup>12</sup>

15 **Q. How is the Account 6620, Services Expense allocator shown in the Columbus**  
16 **filing calculated?**

17 A. In discovery, when asked to support the 0.622485 intrastate factor for Account 6620,  
18 Services Expense in Section 9 of the filing,<sup>13</sup> the Company provided the following  
19 calculation.

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<sup>12</sup> Columbus' responses to Staff Data Request Nos. 47, 83, and 85.

<sup>13</sup> Columbus' June 2, 2022 filing, Section 9, Schedule 1, line 26, column (g).



1 Table 1: Columbus Account 6620, Customer Services Intrastate Allocator Calculation<sup>14</sup>

1	Total regulated customer services	=	\$133,281	(part 36, page 10, col D, <b>line 16+19</b> )
2	Total Interstate customer services	=	\$ 50,316	(part 36, page 10, cols E+F+I+J, <b>line 16</b> )
3	Total Interstate allocation	=	0.377515	(IER \$50,315 / Total \$133,281)
4	Total Intrastate allocation	=	0.622485	(1 – IER 0.377515)

2 This calculation of the Columbus proposed intrastate allocator is incorrect.

3 As is shown on row 1 in the above Table 1, Columbus calculated the \$133,281 total  
4 regulated Account 6620, Customer Services Expense by adding column D of lines 16  
5 and 19 of the 2021 Cost Study.

6 However, as shown on row 2 in the above Table 1, Columbus calculated the total  
7 \$50,316 interstate Account 6620, Customer Services Expense by adding the interstate  
8 columns only on line 16 of the 2021 Cost Study. The Columbus calculation on row 2  
9 in the above Table 1 does not include the interstate amounts shown on line 19 of the  
10 2021 Cost Study.

11 The ratio calculated interstate allocator shown on row 3 in the above Table 1 is  
12 incorrect, since Columbus' \$50,316 interstate amount excludes the line 19 of the 2021  
13 Cost Study but the amounts on line 19 of the 2021 Cost Study are included in the  
14 \$133,281 total regulated amount. Since the interstate allocator in row 3 is calculated  
15 incorrectly, the intrastate allocator in row 4 in the above Table 1 is incorrect.

<sup>14</sup> Columbus' response to Staff Data Request No. 88, attached as Schedule RM-2.



5           The corrected intrastate allocator on row 4 of Table 2 above properly includes both  
6           lines 16 and 19 in the numerator and the denominator of the calculation of the  
7           allocator.

8           The factor used in Staff’s Schedules is the correct factor in Table 2 above from the  
9           Company’s 2021 Cost Study.

10   **Q.    What are Schedules RM-2 and RM-3?**

11   A.    Schedule RM-2 contains the response that is the source of Table 1 above.  
12           Confidential Schedule RM-3 is page 10 of the 2021 Cost Study that is referenced in  
13           the response.

14   **IV.   Joint Use Non-Regulated Allocator**

15   **Q.    Please briefly explain the FCC principles regarding the allocation of regulated  
16           and non-regulated costs.**

17   A.    The principles discussed in FCC’s Part 64 Subpart I Allocation of Costs are used to  
18           address the potential for regulated operations to subsidize non-regulated operations.

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<sup>15</sup> Page 16 of Columbus’s 2021 Cost Study, attached as Confidential Schedule RM-3.

1 Specifically, the FCC allocation of regulated and non-regulated costs in relevant parts  
2 states:

3 (b) In assigning or allocating costs to regulated and nonregulated  
4 activities, carriers shall follow the principles described herein.

5 ...

6 (2) Costs shall be directly assigned to either regulated or nonregulated  
7 activities whenever possible.

8 (3) Costs which cannot be directly assigned to either regulated or  
9 nonregulated activities will be described as common costs. Common  
10 costs shall be grouped into homogeneous cost categories designed to  
11 facilitate the proper allocation of costs between a carrier's regulated  
12 and nonregulated activities. Each cost category shall be allocated  
13 between regulated and nonregulated activities in accordance with the  
14 following hierarchy:

15 (i) Whenever possible, common cost categories are to be allocated  
16 based upon direct analysis of the origin of the cost themselves.

17 (ii) When direct analysis is not possible, common cost categories shall  
18 be allocated based upon an indirect, cost causative linkage to another  
19 cost category (or group of cost categories) for which a direct  
20 assignment or allocation is available.

21 (iii) When neither direct nor indirect measures of cost allocation can  
22 be found, the cost category shall be allocated based upon a general  
23 allocator computed by using the ratio of all expenses directly assigned  
24 or attributed to regulated and nonregulated activities.<sup>16</sup>

25 **Q. How did Columbus allocate amounts in joint use accounts between regulated  
26 and non-regulated activities?**

27 A. Section 14 of Columbus' June 2, 2022 Confidential filing included the cost allocation  
28 manual ("CAM") used by the Company to calculate the allocators used to allocate the  
29 amounts in joint use accounts between regulated and non-regulated activities. The

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<sup>16</sup> 47 C.F.R. § 64.901.

1 Company's regulated and non-regulated allocation procedures in the CAM are based  
2 on the principles discussed in FCC's Part 64 Subpart I Allocation of Costs.

3 **Q. Did you review the Company's regulated and non-regulated allocators based on**  
4 **the procedures provided in the CAM?**

5 A. Yes. I reviewed Columbus' regulated and non-regulated allocators provided in  
6 response to discovery.<sup>17</sup>

7 The Company's regulated and non-regulated allocators were calculated based on the  
8 procedures in the CAM.

9 **V. Conclusion**

10 **Q. Does this conclude your direct testimony?**

11 A. Yes.

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<sup>17</sup> Columbus's responses to Staff Data Request Nos. 47, 83, and 85.

Roxie McCullar, CPA, CDP  
8625 Farmington Cemetery Road  
Pleasant Plains, IL

Roxie McCullar is a regulatory consultant, licensed Certified Public Accountant in the state of Illinois, and a Certified Depreciation Professional through the Society of Depreciation Professionals. She is a member of the American Institute of Certified Public Accountants, the Illinois CPA Society, and the Society of Depreciation Professionals. Ms. McCullar has received her Master of Arts degree in Accounting from the University of Illinois-Springfield as well as her Bachelor of Science degree in Mathematics from Illinois State University. Ms. McCullar has 20 years of experience as a regulatory consultant for William Dunkel and Associates. In that time, she has filed testimony in over 50 state regulatory proceedings on depreciation issues and cost allocation for universal service and has assisted Mr. Dunkel in numerous other proceedings.

### Education

Master of Arts in Accounting from the University of Illinois-Springfield, Springfield, Illinois

12 hours of Business and Management classes at Benedictine University-Springfield College in Illinois, Springfield, Illinois

27 hours of Graduate Studies in Mathematics at Illinois State University, Normal, Illinois

Completed Depreciation Fundamentals training course offered by the Society of Depreciation Professionals

### Relevant Coursework:

- |   |  |
|---|--|
| - Calculus                              | - Discrete Mathematics                   |
| - Number Theory                         | - Mathematical Statistics                |
| - Linear Programming                    | - Differential Equations                 |
| - Finite Sampling                       | - Statistics for Business and Economics  |
| - Introduction to Micro Economics       | - Introduction to Macro Economics        |
| - Principles of MIS                     | - Introduction to Financial Accounting   |
| - Introduction to Managerial Accounting | - Intermediate Managerial Accounting     |
| - Intermediate Financial Accounting I   | - Intermediate Financial Accounting II   |
| - Advanced Financial Accounting         | - Auditing Concepts/Responsibilities     |
| - Accounting Information Systems        | - Federal Income Tax                     |
| - Fraud Forensic Accounting             | - Accounting for Government & Non-Profit |
| - Commercial Law                        | - Advanced Utilities Regulation          |
| - Advanced Auditing                     | - Advanced Corp & Partnership Taxation   |

### Current Position: Consultant at William Dunkel and Associates

Participation in the proceedings below included some or all of the following:

Developing analyses, preparing data requests, analyzing issues, writing draft testimony, preparing data responses, preparing draft questions for cross examination, drafting briefs, and developing various quantitative models.

Previous Experience of Roxie McCullar

Year	State	Commission	Docket	Company	Description	On Behalf of
2022	Washington	Washington Utilities & Transportation Commission	UE-220066 & UG-220067	Puget Sound Energy	Electric & Natural Gas Depreciation Issues	Regulatory Staff - Washington Utilities & Transportation Commission Public
2022	North Carolina	North Carolina Utilities Commission	G-39, SUBS 46 and 47	Cardinal Pipeline Company, LLC	Natural Gas Depreciation Issues	Public Staff - North Carolina Utilities Commission
2022	Alaska	Regulatory Commission of Alaska (RCA)	U-21-070/U-21-071	Golden Heart Utilities and College Utilities Corporation	Water and Wastewater Depreciation Issues	Attorney General's Regulatory Affairs and Public Advocacy Section (RAPA)
2021	Kansas	Kansas Corporation Commission	22-CRKT-087-KSF	Craw-Kan Telephone Cooperative, Inc.	Non-Regulated Allocations, State Allocations, Cost Study Issues, Support Fund Adjustments	Kansas Corporation Commission Staff
2021	North Carolina	North Carolina Utilities Commission	G-5, SUB 632	Public Service Company of North Carolina	Natural Gas Depreciation Issues	Public Staff - North Carolina Utilities Commission
2021	Kansas	Kansas Corporation Commission	21-BHCG-418-RTS	Black Hills Energy	Natural Gas Depreciation Issues	Kansas Corporation Commission Staff
2021	Florida	Florida Public Service Commission	20210015-EI	Florida Power & Light Company	Electric Depreciation Issues	Office of Public Counsel
2020	DC	District of Columbia Public Service Commission	FC1137	Washington Gas & Light	Natural Gas Depreciation Issues	District of Columbia Public Service Commission
2020	DC	District of Columbia Public Service Commission	FC1156	Potomac Electric Power Company	Electric Depreciation Issues	District of Columbia Public Service Commission
2020	North Carolina	North Carolina Utilities Commission	E-2, SUB 1219	Duke Energy Progress, LLC	Electric Depreciation Issues	Public Staff - North Carolina Utilities Commission
2020	Kansas	Kansas Corporation Commission	20-BLVT-218-KSF	Blue Valley Tele-Communications, Inc.	Cost Study Issues, Support Fund Adjustments	Kansas Corporation Commission Staff

Previous Experience of Roxie McCullar

Year	State	Commission	Docket	Company	Description	On Behalf of
2020	Utah	Public Service Commission of Utah	18-035-36	Rocket Mountain Power	Electric Depreciation Issues	Division of Public Utilities
2020	North Carolina	North Carolina Utilities Commission	E-7, SUB 1214	Duke Energy Carolinas, LLC	Electric Depreciation Issues	Public Staff - North Carolina Utilities Commission
2019	Kansas	Kansas Corporation Commission	20-UTAT-032-KSF	United Telephone Association	Cost Study Issues, Support Fund Adjustments	Kansas Corporation Commission Staff
2019	Kansas	Kansas Corporation Commission	19-ATMG-525-RTS	Amos Energy	Natural Gas Depreciation Issues	Kansas Corporation Commission Staff
2019	Kansas	Kansas Corporation Commission	19-GNBT-505-KSF	Golden Belt Telephone Association	Cost Study Issues, Support Fund Adjustments	Kansas Corporation Commission Staff
2019	Arizona	Arizona Corporation Commission	E-01933A-19-0028	Tucson Electric Power Company	Electric Depreciation Issues	The Utilities Division Staff Arizona Corporation Commission
2019	North Carolina	North Carolina Utilities Commission	E-22, SUB 562	Dominion Energy North Carolina	Electric Depreciation Issues	Public Staff - North Carolina Utilities Commission
2019	Utah	Public Service Commission of Utah	19-057-03	Dominion Energy Utah	Natural Gas Depreciation Issues	Division of Public Utilities
2019	Kansas	Kansas Corporation Commission	19-EPDE-223-RTS	Empire District Electric Company	Electric Depreciation Issues	Kansas Corporation Commission Staff
2019	Arizona	Arizona Corporation Commission	T-03214A-17-0305	Citizens Telecommunications Company	Arizona Universal Service Fund	The Utilities Division Staff Arizona Corporation Commission
2018	Kansas	Kansas Corporation Commission	18-KGSG-560-RTS	Kansas Gas Service	Natural Gas Depreciation Issues	Kansas Corporation Commission Staff
2018	Kansas	Kansas Corporation Commission	18-KCPE-480-RTS	Kansas City Power & Light Company	Electric Depreciation Issues	Kansas Corporation Commission Staff
2018	Rhode Island	Rhode Island and Providence Plantations Public Utilities Commission	4800	SUEZ Water	Water Depreciation Issues	Division of Public Utilities and Carriers

Previous Experience of Roxie McCullar

Year	State	Commission	Docket	Company	Description	On Behalf of
2018	Rhode Island	Rhode Island and Providence Plantations Public Utilities Commission	4770	Narragansett Electric Company	Electric & Natural Gas Depreciation Issues	Division of Public Utilities and Carriers
2018	North Carolina	North Carolina Utilities Commission	E-7, SUB 1146	Duke Energy Carolinas, LLC	Electric Depreciation Issues	Public Staff - North Carolina Utilities Commission
2017	DC	District of Columbia Public Service Commission	FC1150	Potomac Electric Power Company	Electric Depreciation Issues	District of Columbia Public Service Commission
2017	Kansas	Kansas Corporation Commission	17-RNBT-555-KSF	Rainbow Telecommunications Association, Inc.	Cost Study Issues, Support Fund Adjustments	Kansas Corporation Commission Staff
2017	North Carolina	North Carolina Utilities Commission	E-2, SUB 1142	Duke Energy Progress, LLC	Electric Depreciation Issues	Public Staff - North Carolina Utilities Commission
2017	Washington	Washington Utilities & Transportation Commission	UE-170033 & UG-170034	Puget Sound Energy	Electric & Natural Gas Depreciation Issues	Washington State Office of the Attorney General, Public Counsel Unit
2017	Florida	Florida Public Service Commission	160186-EI & 160170-EI	Gulf Power Company	Electric Depreciation Issues	The Citizens of the State of Florida
2016	Kansas	Kansas Corporation Commission	16-KGSG-491-RTS	Kansas Gas Service	Natural Gas Depreciation Issues	Kansas Corporation Commission Staff
2016	DC	District of Columbia Public Service Commission	FC1139	Potomac Electric Power Company	Depreciation Issues	District of Columbia Public Service Commission
2016	Arizona	Arizona Corporation Commission	E-01933A-15-0239 & E-01933A-15-0322	Tucson Electric Power Company	Electric Depreciation Issues	The Utilities Division Staff Arizona Corporation Commission
2016	Georgia	Georgia Public Service Commission	40161	Georgia Power Company	Addressed Depreciation Issues	Georgia Public Service Commission Public Interest Advocacy Staff
2016	DC	District of Columbia Public Service Commission	FC1137	Washington Gas & Light	Depreciation Issues	District of Columbia Public Service Commission



Previous Experience of Roxie McCullar

Year	State	Commission	Docket	Company	Description	On Behalf of
2015	Kansas	Kansas Corporation Commission	16-ATMG-079-RTS	Amos Energy	Natural Gas Depreciation Issues	Kansas Corporation Commission Staff
2015	Kansas	Kansas Corporation Commission	15-TWVT-213-AUD	Twin Valley Telephone, Inc.	Cost Study Issues, Allocation of FTTH Equipment, & Support Fund Adjustments	Kansas Corporation Commission Staff
2015	Kansas	Kansas Corporation Commission	15-KCPE-116-RTS	Kansas City Power & Light Company	Electric Depreciation Issues	Kansas Corporation Commission Staff
2015	Kansas	Kansas Corporation Commission	15-MRGT-097-AUD	Moundridge Telephone Company, Inc.	Cost Study Issues & Support Fund Adjustments	Kansas Corporation Commission Staff
2014	Kansas	Kansas Corporation Commission	14-S&TT-525-KSF	S&T Telephone Cooperative Association, Inc.	Cost Study Issues, Support Fund Adjustments	Kansas Corporation Commission Staff
2014	Kansas	Kansas Corporation Commission	14-WTCT-142-KSF	Wamego Telecommunications Company, Inc.	Cost Study Issues, Support Fund Adjustments	Kansas Corporation Commission Staff
2013	Kansas	Kansas Corporation Commission	13-PLTT-678-KSF	Peoples Telecommunications, LLC	Cost Study Issues, Support Fund Adjustments	Kansas Corporation Commission Staff
2013	New Jersey	State of New Jersey Board of Public Utilities	BPU ER12121071	Atlantic City Electric Company	Electric Depreciation Issues	New Jersey Rate Counsel
2013	Kansas	Kansas Corporation Commission	13-JBNT-437-KSF	J.B.N. Telephone Company, Inc.	Cost Study Issues, Support Fund Adjustments	Kansas Corporation Commission Staff
2013	Kansas	Kansas Corporation Commission	13-ZENT-065-AUD	Zenda Telephone Company, Inc.	Cost Study Issues, Support Fund Adjustments	Kansas Corporation Commission Staff
2013	DC	District of Columbia Public Service Commission	FC1103	Potomac Electric Power Company	Depreciation Issues	District of Columbia Public Service Commission
2012	Kansas	Kansas Corporation Commission	12-LHPT-875-AUD	LaHarpe Telephone Company, Inc.	Cost Study Issues, Support Fund Adjustments	Kansas Corporation Commission Staff

Previous Experience of Roxie McCullar

Year	State	Commission	Docket	Company	Description	On Behalf of
2012	Kansas	Kansas Corporation Commission	12-GRHT-633-KSF	Gorham Telephone Company	Cost Study Issues, Support Fund Adjustments	Kansas Corporation Commission Staff
2012	Kansas	Kansas Corporation Commission	12-S&TT-234-KSF	S&T Telephone Cooperative Association, Inc.	Cost Study Issues, Support Fund Adjustments	Kansas Corporation Commission Staff
2011	DC	District of Columbia Public Service Commission	FC1093	Washington Gas & Light	Depreciation Issues	District of Columbia Public Service Commission
2011	Kansas	Kansas Corporation Commission	11-CNHT-659-KSF	Cunningham Telephone Company, Inc.	Cost Study Issues, Support Fund Adjustments	Kansas Corporation Commission Staff
2011	Kansas	Kansas Corporation Commission	11-PNRT-315-KSF	Pioneer Telephone Association	Cost Study Issues, Support Fund Adjustments	Kansas Corporation Commission Staff
2010	Kansas	Kansas Corporation Commission	10-HVDT-288-KSF	Haviland Telephone Company, Inc.	Cost Study Issues & Support Fund Adjustments	Kansas Corporation Commission Staff
2009	Kansas	Kansas Corporation Commission	09-BLVT-913-KSF	Blue Valley Tele-Communications, Inc.	Cost Study Issues, Support Fund Adjustments	Kansas Corporation Commission Staff
2009	DC	District of Columbia Public Service Commission	FC1076	Potomac Electric Power Company	Depreciation Issues	District of Columbia Public Service Commission
2008	Kansas	Kansas Corporation Commission	09-MTLT-091-KSF	Mutual Telephone Company	Cost Study Issues & Support Fund Adjustments	Kansas Corporation Commission Staff
2007	Kansas	Kansas Corporation Commission	08-MRGT-221-KSF	Moundridge Telephone Company	Cost Study Issues & Support Fund Adjustments	Kansas Corporation Commission Staff
2007	Kansas	Kansas Corporation Commission	07-PLTT-1289-AUD	Peoples Telecommunications, LLC	Cost Study Issues & Support Fund Adjustments	Kansas Corporation Commission Staff
2007	Kansas	Kansas Corporation Commission	07-MDTT-195-AUD	Madison Telephone, LLC	Cost Study Issues & Support Fund Adjustments	Kansas Corporation Commission Staff

Previous Experience of Roxie McCullar

Year	State	Commission	Docket	Company	Description	On Behalf of
2007	Kansas	Kansas Corporation Commission	06-RNBT-1322-AUD	Rainbow Telecommunications Assn., Inc.	Cost Study Issues & Support Fund Adjustments	Kansas Corporation Commission Staff
2006	Kansas	Kansas Corporation Commission	06-WCTC-1020-AUD	Wamego Telecommunications Company, Inc.	Cost Study Issues, Support Fund Adjustments	Kansas Corporation Commission Staff
2006	Kansas	Kansas Corporation Commission	06-H&BT-1007-AUD	H&B Communications, Inc.	Cost Study Issues, Support Fund Adjustments	Kansas Corporation Commission Staff
2006	Kansas	Kansas Corporation Commission	06-ELKT-365-AUD	Elkhart Telephone Company, Inc.	Cost Study Issues, Support Fund Adjustments	Kansas Corporation Commission Staff
2005	Kansas	Kansas Corporation Commission	05-SCNT-1048-AUD	South Central Telephone Association, Inc.	Cost Study Issues & Support Fund Adjustments	Kansas Corporation Commission Staff
2005	Utah	Public Service Commission of Utah	05-2302-01	Carbon/Emery Telecom, Inc.	Cost Study Issues & Depreciation Issues	Utah Committee of Consumer Services
2005	Kansas	Kansas Corporation Commission	05-TTHT-895-AUD	Totah Communications, Inc.	Cost Study Issues & Support Fund Adjustments	Kansas Corporation Commission Staff
2005	Maine	Public Utilities Commission of the State of Maine	2005-155	Verizon	Depreciation Issues	Office of Public Advocate
2005	Kansas	Kansas Corporation Commission	05-TRCT-607-KSF	Tri-County Telephone Association	Cost Study Issues & Support Fund Adjustments	Kansas Corporation Commission Staff
2005	Kansas	Kansas Corporation Commission	05-CNHT-020-AUD	Cunningham Telephone Company, Inc.	Cost Study Issues & Support Fund Adjustments	Kansas Corporation Commission Staff
2005	Kansas	Kansas Corporation Commission	05-KOKT-060-AUD	KanOkla Telephone Association, Inc.	Cost Study Issues & Support Fund Adjustments	Kansas Corporation Commission Staff
2004	Kansas	Kansas Corporation Commission	04-UTAT-690-AUD	United Telephone Association, Inc.	Cost Study Issues & Support Fund Adjustments	Kansas Corporation Commission Staff

Previous Experience of Roxie McCullar

Year	State	Commission	Docket	Company	Description	On Behalf of
2004	Kansas	Kansas Corporation Commission	04-CGTT-679-RTS	Council Grove Telephone Company	Cost Study Issues & Support Fund Adjustments	Kansas Corporation Commission Staff
2004	Kansas	Kansas Corporation Commission	04-GNBT-130-AUD	Golden Belt Telephone Association	Cost Study Issues & Support Fund Adjustments	Kansas Corporation Commission Staff
2004	Kansas	Kansas Corporation Commission	03-TWVT-1031-AUD	Twin Valley Telephone, Inc.	Cost Study Issues	Kansas Corporation Commission Staff
2003	Kansas	Kansas Corporation Commission	03-HVDT-664-RTS	Haviland Telephone Company	Cost Study Issues & Support Fund Adjustments	Kansas Corporation Commission Staff
2003	Kansas	Kansas Corporation Commission	03-WHST-503-AUD	Wheat State Telephone Company, Inc.	Cost Study Issues & Support Fund Adjustments	Kansas Corporation Commission Staff
2003	Kansas	Kansas Corporation Commission	03-S&AT-160-AUD	S&A Telephone Company	Cost Study Issues	Kansas Corporation Commission Staff
2002	Kansas	Kansas Corporation Commission	02-JBNT-846-AUD	JBN Telephone Company	Cost Study Issues	Kansas Corporation Commission Staff
2002	Kansas	Kansas Corporation Commission	02-S&TT-390-AUD	S&T Telephone Cooperative Association, Inc.	Cost Study Issues	Kansas Corporation Commission Staff
2002	Kansas	Kansas Corporation Commission	02-BLVT-377-AUD	Blue Valley Telephone Company, Inc.	Cost Study Issues	Kansas Corporation Commission Staff
2001	Kansas	Kansas Corporation Commission	01-PNRT-929-AUD	Pioneer Telephone Association, Inc.	Cost Study Issues	Kansas Corporation Commission Staff
2001	Kansas	Kansas Corporation Commission	01-BSST-878-AUD	Bluestem Telephone Company	Cost Study Issues	Kansas Corporation Commission Staff
2001	Kansas	Kansas Corporation Commission	01-SFLT-879-AUD	Sunflower Telephone Company, Inc.	Cost Study Issues	Kansas Corporation Commission Staff

Previous Experience of Roxie McCullar

Year	State	Commission	Docket	Company	Description	On Behalf of
2001	Kansas	Kansas Corporation Commission	01-CRKT-713-AUD	Craw-Kan Telephone Cooperative, Inc.	Cost Study Issues	Kansas Corporation Commission Staff
2001	Kansas	Kansas Corporation Commission	01-RNBT-608-KSF	Rainbow Telecommunications Association	Cost Study Issues, Support Fund Adjustments	Kansas Corporation Commission Staff
2001	Kansas	Kansas Corporation Commission	01-SNKT-544-AUD	Southern Kansas Telephone Company, Inc.	Cost Study Issues	Kansas Corporation Commission Staff
2001	Kansas	Kansas Corporation Commission	01-RRLT-518-KSF	Rural Telephone Service Company, Inc.	Cost Study Issues	Kansas Corporation Commission Staff
2000	Illinois	Illinois Commerce Commission	98-0252	Ameritech	Cost Study Issues	Government and Consumer Intervenors

**ADJUSTMENT TO FEDERAL UNIVERSAL SERVICE SUPPORT**

Description	Projected Monthly Amounts per USAC Report	Annualize	Projected Annual Amounts	Intrastate Percentage	Total Intrastate Adjustment
USAC Recent Projected Monthly High Cost Loop Support	\$2,011	12	\$24,132		
Less: Support Amount included in Section 9 of Company's filing			\$0		
<b>Staff Adjustment to Company's Filed FHCL Amount</b>			<b>\$24,132</b>	<b>100%</b>	<b>\$24,132</b>

Source:

USAC's August 2, 2022 "Federal Universal Service Support Mechanisms Fund Size Projections for Fourth Quarter 2022"  
Response to Staff Data Request No. 100

**Kansas Corporation Commission**

Discovery Request

Discovery Request No. KCC-88

Company Name: Columbus Communications Services, LLC

Docket Number: 22-COST-546-KSF

Request Date: July 19, 2022

Due Date: July 29, 2022

Regarding: Section 9, Schedule 1

Please Provide the Following:

Please provide the supporting workpaper or specific reference to a provided workpaper which shows the calculation of the 0.622485 intrastate factor for Services Expense shown on line 26 of Section 9, Schedule 1.

Submitted By: Roxie McCullar

Submitted To: Stacey Brigham

**Response:**

See attached CCS DR #88

If for some reason, the above information cannot be provided by the date requested, please provide a written request for an extension along with an explanation of the reasons for the request.

**Verification of Response**

I have read the foregoing Data Request and answer(s) thereto and find the 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 effects the accuracy or completeness of the answer(s) to this Data Request.

Signed: 

Date: 7/29/2022

**Kansas Corporation Commission**

Discovery Request

Discovery Request No. KCC-88

Please Provide the Following:

Please provide the supporting workpaper or specific reference to a provided workpaper which shows the calculation of the 0.622485 intrastate factor for Services Expense shown on line 26 of Section 9, Schedule 1.

Response:

See Section 12, Part 36, Page 10 for the following calculation of the intrastate allocation.

Total regulated customer services = \$133,281 (part 36, page 10, col D, line 16+19)

Total Interstate customer services = \$ 50,316 (part36, page 10, line 16 cols E+F+I+J)

Total Interstate allocation = .377515 (IER \$50,315 / Total \$133,281)

Total Intrastate allocation = .622485 (1 – IER .377515)



Schedule RM-3  
Cost Study page 10

**REDACTED**

VERIFICATION

STATE OF ILLINOIS                    )  
  ) ss.  
COUNTY OF Sangamon            )

Roxie McCullar of William Dunkel & Associates, being duly sworn upon her oath deposes and states that she is a Consultant for the Kansas Corporation Commission of the State of Kansas; that she has read and is familiar with the foregoing *Direct Testimony*, and that the statements contained therein are true and correct to the best of her knowledge, information and belief.

  
\_\_\_\_\_  
Roxie McCullar  
Consultant for Staff  
Kansas Corporation Commission  
of the State of Kansas

SUBSCRIBED AND SWORN to before me this 5<sup>th</sup> day of October, 2022.

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

My Appointment Expires:



## CERTIFICATE OF SERVICE

22-COST-546-KSF

I, the undersigned, certify that a true and correct copy of the above and foregoing Direct Testimony was served via electronic service this 6th day of October, 2022, to the following:

DAVE SOPER, GENERAL MANAGER  
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*/s/ Ann Murphy*

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Ann Murphy