

Forvis Mazars, LLP
8517 Excelsior Drive, Suite 301
Madison, WI 53717
P 608.664.9110
F 608.664.9112
forvismazars.us

December 2, 2024

Lynn M. Retz, Executive Director
Kansas Corporation Commission
1500 SW Arrowhead Road
Topeka, KS 66604-4027

RE: MoKan Dial, Inc.
Docket No. 25-GIMT-164-GIT

Dear Ms. Retz:

Attached for filing in Docket No. 22-GIMT-164-GIT, please find MoKan Dial, Inc.'s Attachment 1, required by the Commission's Order. The Microsoft Excel file of this document is being separately provided to Staff, as required by this Order.

Please direct any questions the Commission may have in this matter to me using the contact information provided below.

Please direct any questions regarding this submission to me at 608-664-9109 or via email to Eric.Pulvermacher@us.forvismazars.com

Respectfully Submitted,



Eric Pulvermacher
Managing Consultant

cc: Chase Custer, VP, MoKan Dial, Inc., and Townes Tele-Communications

TELEPHONE COMPANY: MoKan Dial, Inc.

Contact Name: Eric Pulvermacher
Contact Phone No.: 608 664-9109
Contact Email: eric.pulvermacher@usforvismazars.com

**** Based on Volumes for Twelve Months July 1, 2023 - June 30, 2024 ****

Information on this Page will automatically update when the Originating and Terminating Worksheets are completed.

KUSF SUPPORT ADJUSTMENT DETERMINATION - ORIGINATING ONLY:		
1	Annual IntraState Originating Access Revenues (p. 2, col. E, line 8)	\$ 20,545
2	LESS: Intrastate Originating Revenues @ Interstate Rate (p. 2, col. F, line 8)	\$ 21,146
3	Annual KUSF Support (Increase)/Reduction Adjustment (Line 2 less 1)	\$ 601
4	Monthly KUSF Support Adjustment (Line 3/12)	\$ 50

KUSF SUPPORT ADJUSTMENT DETERMINATION - TERMINATING ONLY:		
5	Annual IntraState Terminating Access Revenues (p. 3, col. E, line 7)	\$ 3,976
6	LESS: Intrastate Terminating Revenues @ Interstate Rate (p. 3, col. F, line 7)	-
7	Total Annual KUSF Support (Increase)/Reduction Adjustment (Line 6 less 5)	\$ (3,976)
8	Less: ARC/ CAF ICC Recovery (p. 4, col. B, line 6)	\$ (17,529)
9	Net Annual KUSF Support (Increase)/Reduction (Line 8 less 7)	\$ -
10	Net Monthly Adjustment (Line 9/12)	\$ -

TOTAL COMPANY/ KUSF SUPPORT IMPACT:			
		Annual	Monthly
11	KUSF Support Adjustment - Originating (Line 3)	\$ 601	\$ 50
12	KUSF Support Adjustment - Terminating (Line 9)	\$ -	\$ -
13	Total Company KUSF Support (Increase)/Reduction	\$ 601	\$ 50

TELEPHONE COMPANY:

MoKan Dial, Inc.

**** Based on Volumes for Twelve Months July 1, 2023 - June 30, 2024 ****

INTRASTATE - ORIGINATING MOU & RATES

If your Company has its own interstate tariff or has individual company interstate rates, provide a copy of your Company's Interstate Tariff or a link to the Interstate Tariff, to Staff.

	RATE ELEMENT (A)	ANNUAL UNITS 6/30/2024 (B)	STATE RATE AS OF 7/1/2024 (C)	INTERSTATE RATE AS OF 7/1/2024 (D)	CURRENT STATE REVENUE (B x C) (E)	EQUIVALENT STATE REV @ INTERSTATE RATES (B x D) (F)
1	End Office Switching	691,917	\$ 0.029158	\$ 0.030011	\$ 20,175	\$ 20,765
2	Info Surcharge (Per 100)	691,917	\$ 0.053500	\$ 0.055000	\$ 370	\$ 381
3	LT Termination		\$ 0.001059	\$ 0.001089	\$ -	\$ -
4	LT Facility Per Min-Mile		\$ 0.000203	\$ 0.000209	\$ -	\$ -
5	Tandem Switching				\$ -	\$ -
6	Local Transport - Other				\$ -	\$ -
7	Other Switched Access				\$ -	\$ -
8	Total Access Revenue				<u>\$ 20,545</u>	<u>\$ 21,146</u>
9	Difference - Current State (E) Less Interstate (F) (a) If your company exited the NECA pool after July 2020 and now has company-specific interstate rates, use the intrastate rate in effect prior to exiting the NECA pool.					<u>\$ 601</u>

CROSSCHECK TO BOOKED REVENUE

10	BOOKED SWITCHED INTRASTATE ORIGINATING ACCESS REVENUE					
11	CALCULATED ORIGINATING REVENUE (E9)				\$ 20,545	
12	DIFFERENCE *				<u>\$ (20,545)</u>	

* IF THE DIFFERENCE IS GREATER THAN \$5,000, PLEASE EXPLAIN BELOW.

RESIDUAL KUSF SUPPORT IMPACT:

13	Intrastate Switched Originating Access Revenues (col. E, line 8)				\$ 20,545	
14	LESS: Intrastate Terminating Revenues @ Interstate Rate (col. F, line 8)				\$ 21,146	
15	Annual KUSF Support (Increase)/Reduction Adjustment (14 less 13)					<u>\$ 601</u>

OTHER LOCAL TRANSPORT DETAIL

Instructions: Provide supporting detail for Local Transport - Other, Revenue Changes. Complete this information or furnish comparable workpapers that show the LT calculations. The LT- Other may not automatically update to the revenues in Columns (E) & (F). Please post them from the lines below.

If your company has more usage sensitive rate elements, please insert rows and numbers as necessary.

	RATE ELEMENT (A)	ANNUAL UNITS 6/30/2024 (B)	STATE RATE AS OF 7/1/2024 (C)	INTERSTATE RATE AS OF 7/1/2024 (D)	CURRENT STATE REVENUE (B x C) (E)	EQUIVALENT STATE REV @ INTERSTATE RATES (B x D) (F)
16	Usage Sensitive Rate Elements					
17	Other Transport (List)				\$ -	\$ -
18					\$ -	\$ -
19	Total Local Transport - Other Revenues				<u>\$ -</u>	<u>\$ -</u>

TELEPHONE COMPANY:

MoKan Dial, Inc.

**** Based on Volumes for Twelve Months July 1, 2023 - June 30, 2024 ****

INTRASTATE - TERMINATING MOU & RATES

Rate Increases Limited to NECA Pool or Company-Specific Increases. Report the Lower of the Interstate or Intrastate Rate in effect. Rates adjusted consistent with the FCC's Terminating and 8YY Reforms should not be reported.

RATE ELEMENT	ANNUAL UNITS 6/30/2024	STATE RATE AS OF 7/1/2024	INTERSTATE RATE AS OF 7/1/2024	CURRENT STATE REVENUE (B x C)	EQUIVALENT STATE REV @ INTERSTATE RATES (B x D)
(A)	(B)	(C)	(D)	(E)	(F)
1 End Office Switching				\$ -	\$ -
2 LT Termination	1,641,681	\$ 0.001059	\$ 0.001059	\$ 1,739	\$ 1,739
3 LT Facility Per Min-Mile	#####	\$ 0.000209	\$ 0.000209	\$ 2,238	\$ 2,238
4 Tandem Switching				\$ -	\$ -
5 Local Transport - Other				\$ -	\$ -
6 Other Switched Access				\$ -	\$ -
7 Total Access Revenue				<u>\$ 3,976</u>	<u>\$ 3,976</u>
8 Diff Curr State (E) Less Interstate (F)					\$ -

CROSSCHECK TO BOOKED REVENUE

9 BOOKED REVENUE FOR SWITCHED INTRASTATE TERMINATING ACCESS	
10 CALCULATED TERMINATING REVENUE (E6)	\$ 3,976
11 DIFFERENCE *	<u>\$ (3,976)</u>

* IF THE DIFFERENCE IS GREATER THAN \$5,000, PLEASE EXPLAIN BELOW.

RESIDUAL KUSF SUPPORT IMPACT:

12 Annualized Switched Terminating Access Revenues (col. E, line 7)	\$ 3,976
13 LESS: Interstate Terminating Revenues (col. F, line 7)	<u>\$ 3,976</u>
14 Total Annual KUSF Support (Increase)/ Reduction Adjustment - prior to Other Recovery Mechanism(s) (13 less 12)	<u>\$ -</u>

LOCAL TRANSPORT DETAIL

Instructions: Provide supporting detail to understand the Local Transport - Other Revenue Changes. Complete this information or furnish comparable workpapers that show the LT calculations. The LT- Other may not automatically update to the revenues in Columns (E) & (F). Please post them from the lines below.

If your company has more usage sensitive rate elements, please insert rows and numbers as necessary.

RATE ELEMENT	ANNUAL UNITS 6/30/2024	STATE RATE AS OF 7/1/2024	INTERSTATE RATE AS OF 7/1/2024	CURRENT REVENUE (B x C)	EQUIVALENT STATE REV @ INTERSTATE RATES (B x D)
(A)	(B)	(C)	(D)	(E)	(F)
Usage Sensitive Rate Elements					
15 Other Transport (List)				\$ -	\$ -
16				\$ -	\$ -
17 Total Local Transport - Other Revenues				<u>\$ -</u>	<u>\$ -</u>
18 Total Local Transport Revenues				<u>\$ -</u>	<u>\$ -</u>

Intrastate Terminating Access
Revenue Recovered from Other Sources and
Net KUSF Support

TELEPHONE COMPANY:

MoKan Dial, Inc.

INTRASTATE TERMINATING ACCESS REVENUE RECOVERY SUPPORT FROM NON-KUSF SOURCES

		(A)	(B)
1	Gross KUSF Increase - Terminating Access Revenue (page 3, col F, line 8)		\$ -
2	Less: Revenue/Support from Other Recovery Mechanisms:		
3	CAF Support for Intrastate Access (Line 11)	\$ 14,853	
4	ARC Recovery for Intrastate Access (Line 16)	2,676	
5	Other Recovery for Intrastate Access (Line 17 - List below)	-	
6	Total Terminating Access Revenue Recovered from Other Sources (Line 3+4+5)		\$ 17,529
	6/30/2020		
7	Net Annual KUSF Support Increase (Line 1 less 6)		\$ -

Intrastate Access Revenue Support from Other Mechanisms:

Connect America Fund (CAF) Intrastate Access Recovery Support

8	Intrastate Access Revenue Requirement Recovery	\$ 14,853
9	Other:	\$ -
10	Total CAF Recovery Support (Lines 8+9)	\$ 14,853

		No. Lines	ARC Charge	Annual ARC Support	Intrastate Allocation	ARC Offset
11	Access Recovery Charge (ARC) Intrastate Access Recovery Support					
	Residential Lines	714	\$ 3.00	\$ 25,704	7%	\$ 1,799
12	Single Line Business Lines	65	\$ 3.00	\$ 2,340	7%	\$ 164
13	Multi-Line Business Lines	283	\$ 3.00	\$ 10,188	7%	\$ 713
14	Other: List other lines, if applicable (Line 17)	0	\$ -	\$ -		\$ -
15	Total ARC Support (Lines 12+13+14+15)	\$ 1,062		\$ 38,232		\$ 2,676

16 Other Recovery Support for Intrastate Access Recovery (List and provide amounts)