

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

**In the Matter of the Application of )  
Mutual Telephone Company for an )  
Increase in its Cost-Based Kansas )  
Universal Service Fund Support. )**

**Docket No. 25-MTLT-161-KSF**

**DIRECT TESTIMONY**

**PREPARED BY**

**TIM REHAGEN**

**UTILITIES DIVISION**

**KANSAS CORPORATION COMMISSION**

**January 24, 2025**

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10 **I. Introduction, Qualifications and Purpose of Testimony**

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

12 A. My name is Tim Rehagen. My business address is 1500 Southwest Arrowhead Road,  
13 Topeka, Kansas, 66604.

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

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

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

17 A. I received a Bachelor of Arts degree with an emphasis in Accounting from Columbia  
18 College in St. Louis, Missouri, in March 2012. I began employment with the Commission  
19 as an Auditor in June 2012. In November 2016, I was promoted to my current position of  
20 Senior Auditor.

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

22 A. Yes, I filed testimony before the Commission in Docket Nos. 12-MKEE-410-RTS, 13-  
23 MKEE-699-RTS, 14-WTCT-142-KSF, 14-BHCG-502-RTS, 15-KCPE-116-RTS, 15-  
24 WSEE-115-RTS, 16-MKEE-023-TAR, 17-WSEE-147-RTS, 18-KGSG-560-RTS, 18-

1 SPEE-477-RTS, 20-SPEE-169-RTS, 21-SPEE-411-RTS, 22-SPEE-501-TAR, 23-SPEE-  
2 792-RTS and 24-SPEE-688-RTS.

3 **Q. What were your responsibilities in Staff's review of Mutual Telephone Company's**  
4 **(Mutual or Company) September 23, 2024, Application?**

5 A. My responsibilities were to analyze, audit and review Mutual's filing before the  
6 Commission to determine its cost-based Kansas Universal Service Fund (KUSF) support  
7 to reflect its current revenue requirement. I examined Mutual's filing for accuracy and  
8 adherence to traditional regulatory accounting principles, issued discovery concerning my  
9 assigned sections of the Application, and participated in an on-site review at the  
10 Company's headquarters in Little River, Kansas, to inspect records, tour the Company's  
11 facilities, and confer with Mutual's management and consultants. Additionally, I  
12 calculated and am supporting select Staff adjustments to Mutual's pro forma income  
13 statements as well as Staff's schedules. My responsibilities were carried out under the  
14 direction of Managing Auditor, Kristina Luke Fry and Chief of Accounting and Financial  
15 Analysis, Chad Unrein.

16  
17 **II. Executive Summary**

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

19 A. The purpose of my testimony is to offer explanations and support for two of Staff's  
20 adjustments to Mutual's pro forma income statement. In addition to these adjustments, I  
21 am sponsoring two Staff Exhibits. A summary of my sponsored pro forma adjustments is  
22 listed below. Ultimately, I recommend that the Commission:

- 1           • Update KUSF support included in Mutual’s filing to reflect the most current  
2           amounts; and
- 3           • Exclude expenses which Staff contends are inappropriate to include for the  
4           determination of necessary KUSF support, including dues and donations,  
5           sponsorships, certain travel and training expenses, and other miscellaneous  
6           expenses.
- 7

### 8 **III. Staff Accounting Schedules**

9 **Q. Are you sponsoring Staff’s Accounting Schedules in this Docket?**

10 A. Yes.

11 **Q. Please summarize how Staff’s Accounting Schedules are organized.**

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

- 20           • REV REQ lists individual components of Staff’s pro forma revenue requirement  
21           calculation, delineated between total company, interstate and intrastate.

- 1           • A-1 shows Test Year Rate Base, as adjusted by the Company and Staff, on a total  
2           company basis, interstate/intrastate separation factors, and amounts allocated to the  
3           intrastate jurisdiction.
- 4           • A-2 lists Staff's individual adjustments to the Company's Pro Forma Test Year  
5           Rate Base.
- 6           • A-3 contains explanations of Staff's Rate Base adjustments.
- 7           • A-4 calculates Cash Working Capital (CWC), as adjusted by the Company and  
8           Staff.
- 9           • B-1 contains the Test Year Income Statement as adjusted by the Company and  
10          Staff, delineated on a total-company basis, interstate/intrastate separation factors,  
11          and amounts allocated to the intrastate jurisdiction.
- 12          • B-2 lists Staff's individual adjustments to the Company's Pro Forma Test Year  
13          Income Statement.
- 14          • B-3 contains explanations of Staff's adjustments to the Income Statement.
- 15          • B-4-1 shows the calculation of the Company's Interest Expense.
- 16          • C-1 shows the Company's Test Year and Staff's adjusted Capital Structure.
- 17          • C-2 shows Staff's adjustment to the Company's Pro Forma Capital Structure.
- 18          • C-3 contains an explanation of Staff's adjustment to the Capital Structure.

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

21 A. No. Staff calculated its adjustments on a total company basis, with the adjustments  
22 allocated between the interstate and intrastate jurisdictions, based on separation factors.  
23 Certain amounts, such as audit expense, are directly assigned to the appropriate

1 jurisdiction. Staff witness Roxie McCullar is sponsoring testimony regarding the review  
2 of Mutual's separations study.

#### 3 4 **IV. Income Statement Adjustments**

##### 5 **A. KUSF Support**

##### 6 **Q. Please discuss Staff Adjustment No. 7 to the Income Statement.**

7 A. Staff Adjustment No. 7 (IS-7) increases Mutual's Kansas Universal Service Fund by \$776  
8 on a total company basis and intrastate basis.<sup>1</sup> Staff's adjustment updates Mutual's KUSF  
9 support to recognize anticipated changes in local revenues and intrastate access revenues.  
10 This adjustment is comprised of the following three components:

- 11 • A \$40 increase to intrastate access revenues. In Docket No. 25-GIMT-164-GIT  
12 (25-164 Docket), Staff proposed new intrastate access rates and revenues for rural  
13 local exchange carriers (RLECs) to become effective July 1, 2025. As with the  
14 local rate revenue increase, changes in intrastate access revenues are to be netted  
15 against KUSF support payments. Staff's adjustment reflects the increase in access  
16 revenue not reflected in the test year.
- 17 • A \$708 increase to local service revenues. In Docket No. 25-GIMT-141-GIT (25-  
18 141 Docket), Staff proposed a new affordable monthly rate for rate-of-return  
19 companies to become effective March 1, 2025. Pursuant to K.S.A. 66-2005(d),  
20 changes in revenue due to the changes in the affordable monthly rate are to be netted  
21 against KUSF support payments. In other words, KUSF support payments are to  
22 be decreased by the amount of the additional revenue generated with the increase

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

1 in local rates. Staff's adjustment recognizes the increase in local revenue not  
2 reflected in the test year.

- 3 • An \$28 increase to KUSF support. This component of Staff's adjustment updates  
4 the KUSF support included in the Application to reflect Staff's proposed annual  
5 support for KUSF year 29 provided in Steve Garrett's direct testimony in the 25-  
6 141 Docket.<sup>2</sup>

7 **Q. Please explain why Staff's adjustment is based on numbers not yet approved by the**  
8 **Commission.**

9 A. Staff contends that the most up-to-date numerical data available should be incorporated  
10 into the adjustment, especially since these numbers will be more indicative of the  
11 Company's future, ongoing operations. Moreover, Staff has historically encountered  
12 minimal opposition from stakeholders in the annual KUSF dockets and anticipates that the  
13 Commission will approve the numbers proposed in the 25-141 and 25-164 Dockets.<sup>3</sup>

14  
15 **B. Various Expenses**

16 **Q. Please discuss Staff Adjustment No. 8 to the Income Statement.**

17 A. Staff Adjustment No. 8 (IS-8) decreases Mutual's operating expenses by \$18,586 on a total  
18 company basis, or \$9,577 on an intrastate basis.<sup>4</sup> Staff's adjustment removes various  
19 expenses that are inappropriate for recovery through the KUSF support mechanism. This  
20 includes the removal of:

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<sup>2</sup> Direct Testimony of Steve Garrett on Behalf of the KCC Staff, 25-141 Docket, Attachment A (December 13, 2024).

<sup>3</sup> Staff is amenable to updating this adjustment in the event that the KUSF support calculations change at any point during this case.

<sup>4</sup> See Exhibit TSR-2.

- 1           • Expenses related to corporate image and goodwill advertising that Staff contends  
2           are not necessary to provide sufficient and efficient regulated telephone service.
- 3           • Dues, donations, and sponsorships made by Mutual to local charitable, civic, and  
4           social organizations and entities.
- 5           • Employee expenses such as miscellaneous gifts and prizes.
- 6           • Expenses related to travel and training rendered to employees not included on  
7           Mutual's payroll.
- 8           • Monthly amortization expenses related to services no longer recorded in Mutual's  
9           books.<sup>5</sup>
- 10          • Lobbying expenses and legislative monitoring recorded by Mutual during the test  
11          year. Lobbying is not necessary for the provision of safe and reliable universal  
12          service and does not directly benefit universal service customers.

13 **Q. Please provide a more detailed explanation of why Staff is recommending the**  
14 **exclusion of dues and donations.**

15 A. In Docket No. 22-COST-546-KSF,<sup>6</sup> Staff made the recommendation to disallow these  
16 types of expenses from being recovered via KUSF support in light of the 2018 Order  
17 approved by the Federal Communications Commission (FCC).<sup>7</sup> Specifically, paragraph  
18 28 of the FCC Order states:

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<sup>5</sup> These monthly expenses are related to services provided by Calix Marketing Cloud. Mutual informed Staff via e-mail that the expenses are now recorded on L.R. Communications' books. The services were originally designed to serve both regulated and non-regulated customers. Therefore, a portion of the initial implementation was recorded on Mutual's books. However, after changes to the service, it is now being provided solely for non-regulated purposes and therefore, only booked to L.R. Communications. The portion of these expenses booked to Mutual in 2023 can be found on lines 15-22 in Exhibit TSR-2. Staff contends that the exclusion of these expenses from the case would be more representative of Mutual's future, ongoing operations.

<sup>6</sup> See pages 24-26 of the Direct Testimony of Katie Figgs in Docket No. 22-COST-546-KSF (October 6, 2022) for a discussion of the rationale behind this disallowance.

<sup>7</sup> *Report and Order, Third Order on Reconsideration, and Notice of Proposed Rulemaking*, FCC 18-29 (March 23, 2018), (2018 FCC Order) See <https://docs.fcc.gov/public/attachments/FCC-18-29A1.pdf>.



1            *Expenses Unrelated to Operations.* – We next codify the existing prohibitions on  
2 recovering support for expenses unrelated to operations – including political  
3 contributions, charitable donations, scholarships, membership fees and dues in  
4 clubs and organizations, sponsorships of conferences or community events, and  
5 penalties or fines for statutory or regulatory violations, penalties or fees for late  
6 payments on debt, loans, or other payments – from high-cost support...Expenses  
7 unrelated to operations, however, are not currently included in these high-cost  
8 support calculations. Instead, under our current rules, “nonoperating expenses” –  
9 including political contributions, contributions for charitable, social, or community  
10 welfare purposes, membership fees and dues in social, service and recreational or  
11 athletic clubs and organizations, and penalties and fines on account of violations of  
12 statutes – are recorded in Account 7300, presumed excluded from the costs of  
13 service in setting rates, and not included in high-cost support calculations.  
14 Expenses unrelated to operations have historically not been recoverable from high-  
15 cost support because by definition these expenses are not operational in nature and  
16 are ancillary to core business objectives. Expenses must fall within the scope of  
17 the statutory requirement that support be used “only for the provision, maintenance,  
18 and upgrading of facilities and services for which support is intended.”<sup>8</sup>  
19

20            Furthermore, the disallowance of these expenses is further discussed and reiterated in  
21 paragraphs 31 and 32 of the FCC Order, which states in part:

22            Charitable donations and scholarships are expenses unrelated to operations that  
23 may not be recovered from high-cost support. We recognize the benefits charitable  
24 donations provide to the community... [h]owever, charitable donations are  
25 unrelated to the provision, maintenance, and upgrading of facilities and services for  
26 which the high-cost support is intended.<sup>9</sup>  
27

28            Membership fees and dues in clubs and organizations, including social, service, and  
29 recreational or athletic clubs and organizations, as well as trade associations and  
30 organizations that provide professional or trade certifications such as state bar  
31 associations, are expenses unrelated to operations excluded from high-cost  
32 support... We recognize the educational and training benefits that trade associations  
33 provide and that membership in chambers of commerce may help stimulate  
34 business. However, as other commenters acknowledge, a function of many of these  
35 organizations is advocacy on behalf of their members for the purpose of influencing  
36 public policy which is not used for the provision, maintenance, and upgrading of  
37 facilities and services for which support is intended. Just as ETCs may not recover  
38 lobbying expenses under our rules, similarly, they may not recover membership  
39 fees in organizations that engage in lobbying. Further, professional affiliations or  
40 certifications such as state bar associations, accounting associations, or other

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<sup>8</sup> *Ibid.*, pp. 13-14.

<sup>9</sup> *Ibid.*, p. 15.

1 professional groups may facilitate general corporate functions but are not used only  
2 for the provision of supported facilities and services.<sup>10</sup>  
3

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

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

10 **A.** Yes.  
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<sup>10</sup> *Ibid.*, pp. 15-16.

1

**V. Summary of Exhibits**

2

Exhibit No.    Description

3

TSR-1            Workpaper for Staff's KUSF Adjustment

4

TSR-2            Workpaper for Staff's Expense Adjustment

Mutual Telephone Company  
 Kansas Universal Service Fund  
 Income Statement Adjustment No. 7  
 Test Year Ending December 31, 2023

Line No.	Description	Total Company	Intrastate Separation	Intrastate Adjustment
1	Adjustment to Network Access Revenues (Acct. 5080)	40	1.000000	40
2	Adjustment to Local Network Services Revenue (Acct. 5001)	708	1.000000	708
3	Adjustment to Kansas Universal Service Fund (Acct. 5082)	28	1.000000	28
<b>4</b>	<b>Staff Adjustment to Kansas Universal Service Fund</b>	<u><b>\$ 776</b></u>		<u><b>\$ 776</b></u>
5	Intrastate Access Reduction			
6	Intrastate Access Reduction July 2025		40	[1]
<b>7</b>	<b>Staff Adjustment</b>			<u><b>40</b></u>
8	Local Service Revenue			
9	Annual Local Revenue Decrease Effective March 2025 - Year 29		708	[2]
<b>10</b>	<b>Staff Adjustment</b>			<u><b>708</b></u>
11	KUSF			
12	Pro-Rated Annual KUSF FY 29 Support Effective March 2025		181,463	[3]
13	Mutual KUSF Balance		181,435	[4]
<b>14</b>	<b>Staff Adjustment</b>			<u><b>28</b></u>

Sources: [1] Docket No. 25-GIMT-164-GIT, Mutual Telephone Co. Attachment 1.  
 [2] Docket No. 25-GIMT-141-GIT, Direct Testimony of Steve Garrett, Attachment A, page 1.  
 [3] Docket No. 25-GIMT-141-GIT, Direct Testimony of Steve Garrett, Attachment A, page 1.  
 [4] Application, Section 9, Schedule 1, Line 3.

Line No.	Account	Account Description	Staff Adjustment	Intrastate Separations	Intrastate Adjustment
1	6212.040	Digital Electronic Expense - Other Expense	(3,000.00)	0.518617	(1,555.85)
2	6232.040	Circuit Equipment Expense - Other Expense	(1,737.95)	0.518617	(901.33)
3	6610.400	Marketing Expense - Other Expense	(1,882.88)	0.746908	(1,406.34)
4	6620.224	Customer Service Expense - Other Expense	(568.17)	0.598116	(339.83)
5	6710.040	Executive Expense - Other Expense	(1,231.66)	0.561521	(691.60)
6	6720.304	External Relations Expense - Other Expense	(3,931.71)	0.438800	(1,725.24)
7	7370.000	Contributions and Fees	(6,233.80)	0.474319	(2,956.81)
<b>8</b>	<b>Total Adjustment</b>		<b>\$ (18,586.17)</b>		<b>\$ (9,577.00)</b>

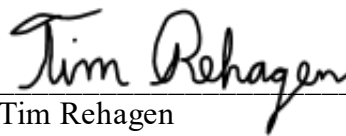
Line No.	Account	Description	Amount	Staff Exclusion Percentage	Staff Adjustment Amount
9	6212.040	Metaswitch Training	1,000.00	100%	(1,000.00)
10	6212.040	Reimb. Training expense/mileage	1,867.11	100%	(1,867.11)
11	6212.040	Metaswitch Training	132.89	100%	(132.89)
12	6232.040	Calix ConneXions Conf. Fee--HM	1,195.00	100%	(1,195.00)
13	6232.040	Calix ConneXions Airfare--HM/JC	475.92	50%	(237.96)
14	6232.040	Calix ConneXions Hotel	609.98	50%	(304.99)
15	6610.400	AMORTIZE CALIX MARKETING CLOUD	235.36	100%	(235.36)
16	6610.400	AMORTIZE CALIX MARKETING CLOUD	235.36	100%	(235.36)
17	6610.400	AMORTIZE CALIX MARKETING CLOUD	235.36	100%	(235.36)
18	6610.400	AMORTIZE CALIX MARKETING CLOUD	235.36	100%	(235.36)
19	6610.400	AMORTIZE CALIX MARKETING CLOUD	235.36	100%	(235.36)
20	6610.400	AMORTIZE CALIX MARKETING CLOUD	235.36	100%	(235.36)
21	6610.400	AMORTIZE CALIX MARKETING CLOUD	235.36	100%	(235.36)
22	6610.400	AMORTIZE CALIX MARKETING CLOUD	235.36	100%	(235.36)
23	6620.224	Reimb. MBTC Training-Hotel	191.42	100%	(191.42)
24	6620.224	Reimb. MBTC Training-Meals	27.08	100%	(27.08)
25	6620.224	Reimb. MBTC Training-Hotel	191.42	100%	(191.42)
26	6620.224	Reimb. MBTC Training-Meals	27.08	100%	(27.08)
27	6620.224	Thank You Cards	81.17	100%	(81.17)
28	6620.224	MTC FB Contest Prize	50.00	100%	(50.00)
29	6710.040	Reimb. NTCA Fall Conf. Flights JT/JS	1,523.32	50%	(761.66)
30	6710.040	MATSS Registration	1,030.00	46%	(470.00)
31	6720.304	KS Pregame Ad Winter 2022	99.95	100%	(99.95)
32	6720.304	EXPENSE 2023 PREPAIDS@1/1/2023-CCK DUES	8,241.67	25%	(2,060.42)
33	6720.304	KS Pregame Ad Spring 2023	99.95	100%	(99.95)
34	6720.304	Rice County Sports Ads	209.00	100%	(209.00)
35	6720.304	Regional Baseball Ad	225.00	100%	(225.00)
36	6720.304	May/June 2023 Ads	200.40	100%	(200.40)
37	6720.304	Install Supplies/FB Giveaway	184.45	100%	(184.45)
38	6720.304	Emp. Meeting Breakfast--7/2023	146.34	100%	(146.34)
39	6720.304	Annual Subscription	42.35	100%	(42.35)
40	6720.304	Red Parrish Memorial	100.00	100%	(100.00)
41	6720.304	BE Plant	70.53	100%	(70.53)
42	6720.304	ILEC Membership Dues 11/2023 - 10/2024	2,152.59	18%	(387.47)

Line No.	Account	Description	Amount	Staff Exclusion Percentage	Staff Adjustment Amount
43	6720.304	MTC Xmas Cards	67.26	100%	(67.26)
44	6720.304	Nov/Dec Ads	94.00	41%	(38.60)
45	7370.000	Pink Out Sponsor	100.00	100%	(100.00)
46	7370.000	DONATION	50.00	100%	(50.00)
47	7370.000	Rice CO Sports Sponsor	209.00	100%	(209.00)
48	7370.000	LRHS After Prom Donation	31.69	100%	(31.69)
49	7370.000	LRHS BB Sponsor	225.00	100%	(225.00)
50	7370.000	Rice CO Sports Sponsor	209.00	100%	(209.00)
51	7370.000	Promote AG Sponsor	199.00	100%	(199.00)
52	7370.000	HS BB Student Admission 42@\$6	252.00	100%	(252.00)
53	7370.000	Rice Co. Sports Sponsor	209.00	100%	(209.00)
54	7370.000	Promote Ag Ad Sponsor	199.00	100%	(199.00)
55	7370.000	Suicide Hill Trail Run Sponsor	100.00	100%	(100.00)
56	7370.000	DONATION	100.00	100%	(100.00)
57	7370.000	Rice Co Sports Sponsor	209.00	100%	(209.00)
58	7370.000	LR 5K Donation	65.05	100%	(65.05)
59	7370.000	Rice Co Sports Sponsor	209.00	100%	(209.00)
60	7370.000	KS Shrine Bowl Sponsorship	100.00	100%	(100.00)
61	7370.000	Rice Co Sports Sponsor	209.00	100%	(209.00)
62	7370.000	2023 Rice County 4-H and FFA Fair	800.00	100%	(800.00)
63	7370.000	FFA Sponsorship	100.00	100%	(100.00)
64	7370.000	Rice Co Sports Sponsor	209.00	100%	(209.00)
65	7370.000	CHEER TSHIRTS SPONSORSHIP	100.00	100%	(100.00)
66	7370.000	VBALL GATE ADMISSION SPONSOR	66.00	100%	(66.00)
67	7370.000	AD SPONSOR	198.35	100%	(198.35)
68	7370.000	LR Vball Ad Sponsor	250.00	100%	(250.00)
69	7370.000	2023 State VB Sponsor	500.00	100%	(500.00)
70	7370.000	Rice CO Sports Sponsor	209.00	100%	(209.00)
71	7370.000	Donation	50.00	100%	(50.00)
72	7370.000	Rice CO Sports Sponsor	209.00	100%	(209.00)
73	7370.000	Rice County Community Fund Donation	618.54	100%	(618.54)
74	7370.000	WES Class Tour Goodies	39.17	100%	(39.17)
75	7370.000	Rice County Sports Sponsor	209.00	100%	(209.00)
<b>76</b>		<b>Total Expenses to Remove from Case</b>	<b>\$ 28,452.56</b>		<b>\$ (18,586.17)</b>

Sources: Mutual's Responses to Staff Data Request Nos. 3, 4, 28, 30, 31, 32, 47, 65, 71, 72 and 73.

**UNSWORN DECLARATION UNDER PENALTY OF PERJURY**

Under penalties of perjury, I declare that I am Senior Auditor of the Utilities Division of the Kansas Corporation Commission, that I have read and am familiar with the foregoing Direct Testimony, and that the statements contained herein are true and correct to the best of my knowledge, information and belief. Executed on January 23, 2025 .

A handwritten signature in black ink that reads "Tim Rehagen". The signature is written in a cursive style with a horizontal line underneath it.

Tim Rehagen  
Senior Auditor  
State Corporation Commission of the  
State of Kansas

## CERTIFICATE OF SERVICE

25-MTLT-161-KSF

I, the undersigned, certify that a true copy of the attached Testimony has been served to the following by means of electronic service on January 24, 2025.

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