

ELECTRONIC INVESTIGATION OF THE PROPOSED POLE ATTACHMENT TARIFFS OF
RURAL LOCAL EXCHANGE CARRIERS
CASE NO. 2022-00107

RURAL LOCAL EXCHANGES CARRIERS' RESPONSES TO THE COMMISSION
STAFF'S FIRST REQUESTS FOR INFORMATION

REQUEST NO. 1: Refer to Duo County's proposed tariff, PSC KY No. 2A, Original Page 18- 15, 3. Payments, b. Payment of Make Ready Estimates. Explain what "<subsection (2)(b)(4) of this section>" refers to.

RESPONSE: The reference "<subsection 2(b)(4) of this section>" is a clerical error; the correct reference is to section 18.16(2)(d) of Duo County's proposed tariff. The RLECs jointly propose amending this section to specifically refer to "section 18.16(2)(d)" to avoid any confusion, and SCRTC will adopt Duo County's proposed tariff with such revision.

Witness) **Jeff Eaton**

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REQUEST NO. 2: Refer to Duo County's proposed tariff, PSC KY No. 2A, Original Page 18- 18 indicating that "[t]he make-ready cost, if any, for a pole that is not a red tagged pole to be replaced with a new Pole to accommodate the new Attacher's attachment shall be charged the Company's cost in accordance with the Company's tariff or a special contract regarding pole attachments between the Company and the new Attacher."

- a. Identify where the treatment of such make-ready costs is addressed in the tariff.
- b. Explain in detail who is responsible for such make-ready costs pursuant to the terms and conditions of the tariff.

RESPONSE: (a) **The treatment of make-ready costs is addressed throughout Sections 18.16, 18.17, and 18.18 of the tariff. Consistent with the procedures required by 807 KAR 5:015, Duo County will provide invoices for estimated survey costs and estimated make-ready costs. Subsequently, as is required by 807 KAR 5:015 § 4(6), if the final costs are different than the estimated costs, Duo County will send a Final Invoice that includes a true-up to "the actual survey costs incurred" and the "actual make ready costs." 807 KAR 5:015 § 4(6)(a)(1)-(2). Consistent with 807 KAR 5:015 § 4(6) and the Commission's Statement of Consideration implementing 807 KAR 5:015, the tariff specifically provides that a new Attacher "shall be charged the Company's cost."**

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(b) Consistent with 807 KAR 5:015 § 4(6), the Commission's Statement of Consideration implementing 807 KAR 5:015, the language of the tariff, and the Commission's historical precedent, an Attacher is responsible for the make-ready costs as it is the entity causing the cost. The Attacher will be "charged the Company's cost."

Witness) Jeff Eaton

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REQUEST NO. 3: Refer to Duo County's proposed tariff, PSC KY No. 2A, Original Page
18- 28.

- a. Provide support for the per pole survey fee for your system.
- b. Explain whether the per pole survey fee is intended to be an estimate of the survey costs that will be trued up in a final bill.
- c. Identify the tariff language that indicates when the per pole survey fee must be paid.

RESPONSE: (a) A spreadsheet documenting a computation of SCRTC's per pole survey fee for SCRTC's system is attached to this response.

(b) Yes. Pursuant to 807 KAR 5:015 § 4(2)(b)(6)(b), "If a utility's tariff requires prepayment of survey costs, the utility shall include a per pole estimate of costs in the utility's tariff and the payment of estimated costs shall satisfy any requirement that survey costs be prepaid." Pursuant to 807 KAR 5:015 § 4(6), a utility is required to send a "detailed, itemized final invoice of the actual survey charges incurred if the survey costs for an application differ from an estimate previously paid for the survey work."

(c) Section 18.16(1)(a) of the tariff requires that the per pole Survey Charge be paid by the Attacher when submitting an Application requesting new attachments. ("All requests for Pole Attachments must be made in writing by the new Attacher and include payment of the per pole Survey Charge . . .").

Witness) Jeff Eaton

SOUTH CENTRAL TELEPHONE COOPERATIVE, INC.
KY PSC DATA REQUEST - ITEM 3

	Rate	hours	total
travel/survey engineer	\$ 45.11	2.5	\$112.78
FEMA vehicle rate	\$ 20.00	2.5	<u>\$ 50.00</u>
			\$162.78

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REQUEST NO. 4: Refer to Duo County's proposed tariff, PSC KY No. 2A, Original Page 18- 28. Also refer to South Central Telephone's current tariff, PSC KY Tariff No. 4, Section 17, Original Sheet No. 16, 17.17 Rental Rate. Explain why the \$2.43 per linear foot of cable duct charge currently in South Central Telephone's tariff is not included in Duo County's proposed tariff.

RESPONSE: The omission of SCRTC's conduit rate in the Duo County Tariff was a clerical error, and that rate should be included in Section 18.26 as the conduit rate applicable to SCRTC.

Witness) **Jeff Eaton**

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REQUEST NO. 5: Refer to Duo County's proposed tariff, PSC KY No. 2A, Original Page 18-28. Explain why the rates for West Kentucky Rural Telephone Cooperative Corporation, Inc. will only be developed upon request.

RESPONSE: SCRTC does not have knowledge or information sufficient to form a response to Request No. 5 as it appears to be directed exclusively to West Kentucky Rural Telephone Cooperative Corporation, Inc.

Witness) **Jeff Eaton**

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RURAL LOCAL EXCHANGES CARRIERS' RESPONSES TO THE COMMISSION
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REQUEST NO. 6:

- a. Identify each account and subaccount in which the costs of utility poles in service are recorded.
- b. Provide a narrative description of the costs that are recorded in each such account, including a description of the type and vintage of poles for which costs are recorded in the account and a description other plant, if any, for which costs are recorded in the account.
- c. Provide a spreadsheet showing the plant in service balance of each such account at the end of each of the last three fiscal years.

RESPONSE: (a) **The cost of utility poles in service are recorded in Account 2411.**

(b) **The costs recorded in the account include the original cost of poles, cross arms, guys, and other material used in the construction of pole lines, including rods and anchors. The type of poles currently recorded in SCRTC's plant account include 20 foot poles, 25 foot poles (Class 6), 30 foot poles (Class 6), 35 foot poles (Class 6), 40 foot poles (Class 5), 45 foot poles (Class 5), 50 foot poles (Class 4), 55 foot poles (Class 3), and 60 foot poles.**

(c) **Please see the spreadsheet showing the plant in service balance of each such account at the end of each of the last three fiscal years attached to this response.**

Witness) **Jeff Eaton**

General Ledger

Summary Trial Balance

Period Ending: DEC 2019

Div	Account	Description	Balance Forward	YTD Trans	Current Month Balance		Year-To-Date Balance	
					Debit	Credit	Debit	Credit
1	2411.0	PLANT-POLES	6,821,944.61	124,523.17	42,779.46	0.00	6,946,467.78	0.00
		Balance Forward:	6,821,944.61					
		YTD Transactions:	124,523.17					
		Current Month Debit Balance:	42,779.46					
		Current Month Credit Balance:	0.00					
		Current Month Balance:	42,779.46					
		Current Year Debit Balance:	6,946,467.78					
		Current Year Credit Balance:	0.00					
		Current Year Balance:	6,946,467.78					
		Current Year Profit/Loss:						

PARAMETERS ENTERED:

Division: All
Account: 1 2411.0
Account Type: All
Status: All
Sort By: Div/Acct
Primary Accounts Only: No
Period: DEC 2019
Format: Summary
Accounts With Zero YTD Balance: Yes

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General Ledger

Summary Trial Balance

Period Ending: DEC 2020

Div	Account	Description	Balance Forward	YTD Trans	----- Current Month Balance -----		----- Year-To-Date Balance -----	
					Debit	Credit	Debit	Credit
1	2411.0	PLANT-POLES	6,946,467.78	95,925.89	782.26	0.00	7,042,393.67	0.00
		Balance Forward:	6,946,467.78					
		YTD Transactions:	95,925.89					
		Current Month Debit Balance:	782.26					
		Current Month Credit Balance:	0.00					
		Current Month Balance:	782.26					
		Current Year Debit Balance:	7,042,393.67					
		Current Year Credit Balance:	0.00					
		Current Year Balance:	7,042,393.67					
		Current Year Profit/Loss:						

PARAMETERS ENTERED:

Division: All
Account: 1 2411.0
Account Type: All
Status: All
Sort By: Div/Acct
Primary Accounts Only: No
Period: DEC 2020
Format: Summary
Accounts With Zero YTD Balance: Yes

19505

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General Ledger

Summary Trial Balance

Period Ending: DEC 2021

Div	Account	Description	Balance Forward	YTD Trans	----- Current Month Balance -----		----- Year-To-Date Balance -----	
					Debit	Credit	Debit	Credit
1	2411.0	PLANT-POLES	7,042,393.67	299,450.84	77,047.93	0.00	7,341,844.51	0.00
		Balance Forward:	7,042,393.67					
		YTD Transactions:	299,450.84					
		Current Month Debit Balance:	77,047.93					
		Current Month Credit Balance:	0.00					
		Current Month Balance:	77,047.93					
		Current Year Debit Balance:	7,341,844.51					
		Current Year Credit Balance:	0.00					
		Current Year Balance:	7,341,844.51					
		Current Year Profit/Loss:						

PARAMETERS ENTERED:

Division: All
Account: 1 2411.0
Account Type: All
Status: All
Sort By: Div/Acct
Primary Accounts Only: No
Period: DEC 2021
Format: Summary
Accounts With Zero YTD Balance: Yes

19505

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johnathanm

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REQUEST NO. 7:

- a. Identify each account and subaccount in which accumulated depreciation for poles in service is recorded.
- b. Provide a narrative description of how the accumulated depreciation in each such account is calculated.
- c. Identify the corresponding plant account or accounts for each account in which accumulated depreciation for poles is recorded.
- d. Provide a spreadsheet showing the balance of each such account at the end of each of the last three fiscal years.

RESPONSE: (a) Accumulated depreciation for poles in service is recorded in Account 3100.4110.

(b) The accumulated depreciation is depreciated by group accounting using the straight-line depreciation method. The annual rate is .0560, which equates to a monthly rate of .0047. Depreciation is calculated each month by multiplying the pole plant balance (Account 2411) by the monthly rate to arrive at a monthly depreciation amount.

(c) The corresponding plant account is Account 2411.

(d) Please see the spreadsheet showing the balance of each such account at the end of each of the last three fiscal years attached to this response.

Witness) Jeff Eaton

General Ledger

Summary Trial Balance

Period Ending: DEC 2019

Div	Account	Description	Balance Forward	YTD Trans	----- Current Month Balance -----		----- Year-To-Date Balance -----	
					Debit	Credit	Debit	Credit
1	3100.411	DEPR RESERVE-POLES	-5,722,024.84	-380,811.03	0.00	11,419.30	0.00	6,102,835.87
		Balance Forward:	-5,722,024.84					
		YTD Transactions:	-380,811.03					
		Current Month Debit Balance:	0.00					
		Current Month Credit Balance:	11,419.30					
		Current Month Balance:	-11,419.30					
		Current Year Debit Balance:	0.00					
		Current Year Credit Balance:	6,102,835.87					
		Current Year Balance:	-6,102,835.87					
		Current Year Profit/Loss:						

PARAMETERS ENTERED:

Division: All
Account: 1 3100.411
Account Type: All
Status: All
Sort By: Div/Acct
Primary Accounts Only: No
Period: DEC 2019
Format: Summary
Accounts With Zero YTD Balance: Yes

General Ledger

Summary Trial Balance

Period Ending: DEC 2020

Div	Account	Description	Balance Forward	YTD Trans	----- Current Month Balance -----		----- Year-To-Date Balance -----	
					Debit	Credit	Debit	Credit
1	3100.4110	DEPR RESERVE-POLES	-6,102,835.87	-373,010.05	0.00	32,755.07	0.00	6,475,845.92
		Balance Forward:	-6,102,835.87					
		YTD Transactions:	-373,010.05					
		Current Month Debit Balance:	0.00					
		Current Month Credit Balance:	32,755.07					
		Current Month Balance:	-32,755.07					
		Current Year Debit Balance:	0.00					
		Current Year Credit Balance:	6,475,845.92					
		Current Year Balance:	-6,475,845.92					
		Current Year Profit/Loss:						

PARAMETERS ENTERED:

Division: All
Account: 1 3100.411
Account Type: All
Status: All
Sort By: Div/Acct
Primary Accounts Only: No
Period: DEC 2020
Format: Summary
Accounts With Zero YTD Balance: Yes

General Ledger

Summary Trial Balance

Period Ending: DEC 2021

Div	Account	Description	Balance Forward	YTD Trans	----- Current Month Balance -----		----- Year-To-Date Balance -----	
					Debit	Credit	Debit	Credit
1	3100.411	DEPR RESERVE-POLES	-6,475,845.92	-303,956.80	0.00	29,953.53	0.00	6,779,802.72
		Balance Forward:	-6,475,845.92					
		YTD Transactions:	-303,956.80					
		Current Month Debit Balance:	0.00					
		Current Month Credit Balance:	29,953.53					
		Current Month Balance:	-29,953.53					
		Current Year Debit Balance:	0.00					
		Current Year Credit Balance:	6,779,802.72					
		Current Year Balance:	-6,779,802.72					
		Current Year Profit/Loss:						

PARAMETERS ENTERED:

Division: All
Account: 1 3100.411
Account Type: All
Status: All
Sort By: Div/Acct
Primary Accounts Only: No
Period: DEC 2021
Format: Summary
Accounts With Zero YTD Balance: Yes

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REQUEST NO. 8:

a. Identify the depreciation rates currently used to calculate depreciation expense for each account containing utility pole costs.

b. Identify the case in which each such depreciation rate was set.

c. Identify the useful lives of the poles used to calculate each such depreciation rate.

RESPONSE: (a) **SCRTC has adopted the Commission's average depreciation rate. The post-1988 depreciation rate for Poles (Account 2411) is 5.6%. Please see the Commission's average depreciation schedule last provided for use by telecommunications utilities attached to this response.**

(b) **SCRTC is a telecommunications utility that has adopted the Commission's average depreciation rates.**

(c) **In accordance with the Commission's average depreciation schedule, the useful life of the poles used to calculate the depreciation is 26.0 years.**

Witness) **Jeff Eaton**



COMMONWEALTH OF KENTUCKY
PUBLIC SERVICE COMMISSION
730 SCHENKEL LANE
POST OFFICE BOX 615
FRANKFORT, KY. 40602
(502) 564-3940

October 2, 1997

TO: All Incumbent Local Exchange Telephone Utilities ("LEC") under the jurisdiction of the Public Service Commission of Kentucky who are eligible to consider the Commission's 1997 Average Depreciation Schedule.

RE: 1997 Average Depreciation Schedule

Gentlemen:

As you are aware, 807 KAR 5:064, Section 8, of the Commission's Regulations specifies that the Commission issue a proposed Average Depreciation Schedule for consideration by all LEC's who do not normally perform their own depreciation studies. Our records indicate that your utility is eligible to accept the 1997 Average Schedule which has been accepted by the Commission and is attached for your consideration.

This schedule is based upon utilizing the Straight-Line Method, Broad Group Procedure, and the Whole Life Technique to arrive at Average Service Life and Average Net Salvage Parameters. If your utility chooses to accept this schedule, the effective booking date will be January 1, 1998. If you choose to reject this schedule you have the option of either retaining your existing depreciation rates and waiting for the next average schedule to be issued, or conducting your own depreciation study according to the guidelines set out in the subject regulation.


For those LEC's choosing to accept this schedule, the depreciation rates for each account/subaccount will remain in effect for at least three years (e.g., you will only be allowed to accept a schedule one time in any three-year period). Moreover, no depreciation rate for any of your accounts/subaccounts may be higher than those specified in the schedule. You may, however, choose to use depreciation rates for individual accounts/subaccounts which are lower than those shown on the schedule. You are also required to separate your accounts/subaccounts to correspond to those indicated on the schedule.

Please notify this office, in writing, of your decision to either accept or reject the proposed schedule by November 14, 1997. Further, if you accept this schedule, you must provide a summary statement showing each of your plant accounts/subaccounts, the gross investment and reserve for each, and the resulting annual expense accrual for

each category. Investments and reserve amounts should be based upon your most currently available information.

Should you have any questions relative to this matter, please contact Wayne Bates of our Engineering Division at (502) 564-3940, Ext. 416.

Sincerely,

A handwritten signature in black ink that reads "Don Mills". The signature is written in a cursive style with a large, sweeping "D" and "M".

Don Mills
Executive Director

Attachments

cc: ALLTEL Kentucky, Inc.
Ballard Rural Telephone Cooperative Corporation, Inc.
Brandenburg Telephone Company, Inc.
Duo County Telephone Cooperative Corporation, Inc.
Foothills Rural Telephone Cooperative Corporation, Inc.
Harold Telephone Company, Inc.
Highland Telephone Cooperative, Inc.
Leslie County Telephone Company, Inc.
Lewisport Telephone Company, Inc.
Logan Telephone Cooperative, Inc.
Mountain Rural Telephone Corporation
North Central Telephone Cooperative, Inc.
Peoples Rural Telephone Cooperative Corporation, Inc.
Salem Telephone Company
South Central Rural Telephone Cooperative Corporation, Inc.
Thacker-Grigsby Telephone Company, Inc.
West Kentucky Rural Telephone Cooperative Corporation, Inc.

1997 AVERAGE DEPRECIATION SCHEDULE

Account Number	Plant Category	Average Service Life (Years)	Average Net Salvage (%)	Depreciation Rate (%)
2112.0	Motor Vehicles			
2112.1	Motor Vehicles - Light	7.0	15.0	12.1
2112.2	Motor Vehicles - Heavy	8.4	15.0	10.1
2116.0	Special Vehicles and Other Work Equipment	13.0	3.0	7.5
2121.0	Buildings	38.0	-1.0	2.7
2122.0	Furniture	10.8	6.0	8.7
2123.0	Office Equipment			
2123.1	Office Support Equipment	12.0	10.0	7.5
2123.2	Official Communications Equipment	6.0	10.0	15.0
2124.0	General Purpose Computers	5.9	7.0	15.8
2211.0	Analog Electronic Switching	8.1	5.0	11.7
2212.0	Digital Electronic Switching	13.0	3.0	7.5
2215.0	Electromechanical Switching			
2215.1	Step By Step	7.0	-10.0	15.7
2215.2	Crossbar	5.0	-10.0	22.0

1997 AVERAGE DEPRECIATION SCHEDULE

Account Number	Plant Category	Average Service Life (Years)	Average Net Salvage (%)	Depreciation Rate (%)
2220.0	Operator Systems	9.8	4.0	9.8
2231.0	Radio Systems	11.0	0.0	9.1
2232.0	Circuit Equipment			
2232.1	Analog	10.0	0.0	10.0
2232.2	Digital	8.0	5.0	11.9
2311.0	Station Apparatus	6.4	4.0	15.0
2341.0	Large PBX	6.0	-3.0	17.2
2351.0	Public Telephone	0.0	0.0	0.0
2362.0	Other Terminal Equipment	6.0	5.0	15.8
2411.0	Poles	26.0	-45.0	5.6
2421.0	Aerial Cable			
2421.1	Metallic	17.0	-13.0	6.6
2421.2	Fiber	22.0	-13.0	5.1
2422.0	Underground Cable			
2422.1	Metallic	25.0	-25.0	5.0
2422.2	Fiber	22.0	-10.0	5.0
2423.0	Buried Cable			

1997 AVERAGE DEPRECIATION SCHEDULE

Account Number	Plant Category	Average Service Life (Years)	Average Net Salvage (%)	Depreciation Rate (%)
2423.1	Metallic	20.0	-10.0	5.5
2423.2	Fiber	20.0	-2.0	5.1
2424.0	Submarine Cable	27.0	-1.0	3.7
2426.0	Intra-Building Network Cable			
2426.1	Metallic	20.0	-1.0	5.1
2426.2	Fiber	20.0	-1.0	5.1
2431.0	Aerial Wire	14.0	-31.0	9.4
2441.0	Conduit Systems	50.0	-8.0	2.2

Rates accepted by the Public Service Commission of Kentucky for use on and after January 1, 1998.

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REQUEST NO. 9: Identify the total number of distribution poles in your system, and provide a breakdown of those poles based on the year they were installed.

RESPONSE: SCRTC does not have “distribution poles” or “transmission poles,” which are terms specific to the electric industry. The total number of poles currently in service in SCRTC’s system is 17,466.

RUS does not require that SCRTC maintain records regarding date of installation of poles and poles are depreciated on a group asset basis. SCRTC replaces poles when they are “red-tagged.”

Witness) Jeff Eaton

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REQUEST NO. 10: Identify the total number of transmission poles in your system, and provide a breakdown of those poles based on the year they were installed.

RESPONSE: Please see SCRTC's Response to Commission Staff's Request for Information No. 9.

Witness) **Jeff Eaton**

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REQUEST NO. 11: Describe in detail the current plan or policy regarding the inspection and replacement of aging or damaged poles in your system, and provide a copy of any such plan or policy that has been memorialized in writing.

RESPONSE: Please see SCRTC's applicable safety and inspection policies for utility poles provided with this response.

Witness) **Jeff Eaton**

SCRTC Pole Inspections

Pole inspections will be performed on a regular basis at two year intervals, conducted by an SCRTC Engineer, OR an authorized SCRTC Contractor.

The inspection process includes:

- Visually checking the pole condition, and mark any potentially unsafe poles with red tags preventing workers from climbing
- Measuring aerial cable clearance over roadways/driveways/parking lots/etc. for required height according to the current NESC standards regarding minimum clearance of conductors
- Checking pole tags and markings for condition, and replace any missing or faded letters or tags
- Check pole accessories (guy wire guards/BM80 guards/etc.) and replace when necessary
- Visually inspect buried cable pedestals for damage, surrounding ground erosion, or missing parts.

As pole inspections are being done, the Engineer/SCRTC Contractor will fill out maintenance sheets to repair or replace any violations. These maintenance sheets will then be submitted to the construction supervisor.

The company tracks pole maintenance through its ticket system.

Ticket Status	Internal Ticket Status	Ticket Type	Serv Type	Internal Serv Type	Agreement	Agmt Priority	Name	City	Service Address	Unit
0		Maintenance			000-000-0000					

[Comments](#)
[Workflow](#)
[Dispatch/Close](#)
[Affected Service Points](#)
[Open Field\(s\)](#)
[Public Notes](#)
[Map Information](#)

0

Maintenance

Planned Outage

[Maintenance Information](#)
[Trouble History](#)
[Call History](#)
[Outage Calculations](#)

Actual Number Customers Out:

Hold Reason:

Work Type:

Location:

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Complete By Time Exceeded

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REQUEST NO. 12:

a. Explain how filing a tariff that simply incorporates another utility's tariff by reference complies with 807 KAR 5:015, Section 3; KRS 278.160; and KRS 278.180.

b. If Duo County amended its tariff, would that constitute an amendment of the tariffs of every utility that incorporated it by reference, or would each utility have to file a subsequent amendment?

RESPONSE: (a) Pursuant to longstanding Commission practice, SCRTC has adopted the Duo County Tariff since at least 1999, and such adoption has been consistently approved by the Commission. This longstanding practice is also consistent with practice at the federal level, where SCRTC (along with the other RLECs who have adopted the Duo Tariff) has adopted the NECA, JSI, and/or Moss Adams Tariffs.

(b) Consistent with historical practice of SCRTC's adoption of the Duo County Access tariff, it is anticipated that amendments applicable to all RLECs would constitute an amendment of the tariffs of every utility that incorporated it by reference, and any utility-specific rate sheets or information, including exceptions to such information, would be reflected in the amended filing for the specific utility.

Witness) Jeff Eaton

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RURAL LOCAL EXCHANGES CARRIERS' RESPONSES TO THE COMMISSION
STAFF'S FIRST REQUESTS FOR INFORMATION

REQUEST NO. 13: For Ballard Rural Telephone Cooperative Corporation, Inc. only:

Describe the timetable for decommissioning and removing your current poles.

RESPONSE: Commission Staff's Request No. 13 is not directed to SCRTC, and no response is requested.

Witness) **Jeff Eaton**

ELECTRONIC INVESTIGATION OF THE PROPOSED POLE ATTACHMENT TARIFFS OF
RURAL LOCAL EXCHANGE CARRIERS
CASE NO. 2022-00107

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VERIFICATION

I, Jeff Eaton, verify, state, and affirm that the information request responses filed with this verification for which I am listed as a witness are true and accurate to the best of my knowledge, information, and belief formed after a reasonable inquiry.

Jeff Eaton

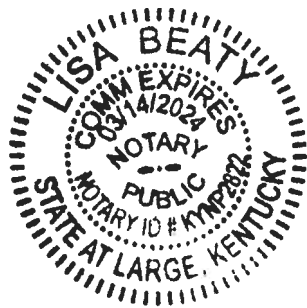
Name: Jeff Eaton

Title: General Manager, SCRTE

COMMONWEALTH OF KENTUCKY)
) ss:
COUNTY OF BARREN)

SUBSCRIBED AND SWORN TO before me on this the 3rd day of May, 2022.

My commission expires: 3-14-2024



Lisa Beaty
Notary Public