

SECRETARY'S RECORD, PUBLIC SERVICE COMMISSION

BEFORE THE NEBRASKA PUBLIC SERVICE COMMISSION

In the Matter of the) Application No. C-5592
Application of Citizens)
Telecommunications Company of)
Nebraska d/b/a Frontier) ORDER GRANTING APPLICATION
Communications of Nebraska,)
Mound, Minnesota, seeking to)
revise its depreciation rates.) Entered: July 23, 2024

BY THE COMMISSION:

On May 13, 2024, an application was filed by Citizens Telecommunications of Nebraska d/b/a Frontier Communications of Mound, Minnesota ("Applicant"), seeking authority to revise depreciation rates on classes of its equipment. Notice of the application was published in The Daily Record, Omaha, Nebraska, on June 10, 2024. No protests were filed; therefore, this application is processed pursuant to the Commission's Rule of Modified Procedure.

O P I N I O N A N D F I N D I N G S

Applicant submits the present application in accordance with the Commission's order in Commission Docket No. C-664 (1987). Pursuant to that order, Applicant is subject to a depreciation rate review on a triennial basis.

Applicant has submitted a review of its depreciation rates in accordance with its triennial obligations. Applicant proposes to adopt the depreciation rates attached to this order as Attachment "A".

Based on the evidence presented, the Commission finds the application to be fair and reasonable and in the public interest. The application should be granted.

O R D E R

IT IS THEREFORE ORDERED by the Nebraska Public Service Commission that Application No. C-5592 be, and it is hereby, granted, and Citizens Telecommunications of Nebraska d/b/a Frontier Communications is hereby authorized to adopt the depreciation rates reflected in Attachment "A", attached hereto.

IT IS FURTHER ORDERED that the revised depreciation rates shall become effective January 1, 2025.

SECRETARY'S RECORD, PUBLIC SERVICE COMMISSION

Application No. C-5592

Page 2

MADE AND ENTERED at Lincoln, Nebraska, this 23rd day of July, 2024.

NEBRASKA PUBLIC SERVICE COMMISSION

COMMISSIONERS CONCURRING:

Eric M. Hamler

[Signature]

Tim Schram

Kevin Stocker

[Signature]

Chair

ATTEST:

Thomas W. Golden
Executive Director

Net Plant Balances (w/Subtotals)

ACCT NO.	ACCOUNT DESCRIPTION	ASSET	ASSET	RESERVE	RESERVE	NET	NET	RESERVE	RESERVE	PUC	Current
		BALANCE	BALANCE	BALANCE	BALANCE	PLANT	PLANT	RATIO	RATIO	DEPR	Depreciation
		YE 2020	YE 2017	YE 2020	YE 2017	BALANCE	BALANCE	YE 2020	YE 2017	RATE	Expense
REGULATED INVESTMENT:											
112.00	Vehicles	\$ 1,125,007	1,572,953	\$ (609,473)	\$ (125,466)	\$ 515,534	\$ 1,447,487	54.2%	8.0%	13.40%	\$ 150,751
112.20	Trucks	\$ 565,491	794,959	\$ (554,009)	\$ (409,317)	\$ 11,482	\$ 385,642	98.0%	51.5%	13.40%	\$ 75,776
116.00	Other Work Equip	\$ 1,382,985	1,361,594	\$ (1,348,624)	\$ (1,319,960)	\$ 34,361	\$ 41,634	97.5%	96.9%	0.52%	\$ 7,192
121.00	Buildings	\$ 6,647,807	6,647,807	\$ (4,630,067)	\$ (4,322,273)	\$ 2,017,740	\$ 2,325,534	69.6%	65.0%	1.47%	\$ 97,723
122.00	Furniture	\$ 124,269	122,763	\$ (104,739)	\$ (94,553)	\$ 19,530	\$ 28,210	84.3%	77.0%	2.29%	\$ 2,846
123.10	Office Equipment	\$ 46,434	47,939	\$ (47,550)	\$ (47,387)	\$ (1,116)	\$ 552	102.4%	98.8%	0.20%	\$ 93
123.20	Comp Comm Equip	\$ -	51,572	\$ (10,662)	\$ (62,234)	\$ (10,662)	\$ (10,662)		120.7%	0.00%	\$ -
124.13	Genrl Purpose-Mainframe	\$ 172,468	172,468	\$ (185,447)	\$ (185,447)	\$ (12,979)	\$ (12,979)	107.5%	107.5%	0.00%	\$ -
124.20	Computers - PC	\$ 57,902	57,902	\$ (135,567)	\$ (135,567)	\$ (77,665)	\$ (77,665)	234.1%	234.1%	0.00%	\$ -
TOTAL GENERAL PLANT		\$ 10,122,363	\$ 10,829,957	\$ (7,626,138)	\$ (6,702,204)	\$ 2,496,225	\$ 4,127,753	75.3%	61.9%	3.30%	\$ 334,380
212.00	Digital Switching	\$ 32,655,482	\$ 32,111,737	\$ (32,272,655)	\$ (32,235,077)	\$ 382,827	\$ (123,340)	98.8%	100.4%	0.00%	\$ -
212.70	Switch Software	\$ 5,144,090	\$ 5,115,115	\$ (5,499,584)	\$ (5,499,584)	\$ (355,494)	\$ (384,469)	106.9%	107.5%	0.00%	\$ -
231.30	Radio Equip-Dgitl	\$ 630	\$ 630	\$ (651)	\$ (636)	\$ (21)	\$ (6)	103.3%	101.0%	0.00%	\$ -
232.00	Crct Equip-Anlg	\$ 3,849,681	\$ 3,849,681	\$ (4,041,810)	\$ (4,031,352)	\$ (192,129)	\$ (181,671)	105.0%	104.7%	0.13%	\$ 5,005
232.40	Crct Equip-Dgitl	\$ 19,342,771	\$ 18,786,070	\$ (19,718,423)	\$ (19,710,019)	\$ (375,652)	\$ (923,949)	101.9%	104.9%	0.02%	\$ 3,869
232.50	Crct Equip-DSL	\$ 8,829,492	\$ 6,799,166	\$ (7,536,068)	\$ (5,168,233)	\$ 1,293,424	\$ 1,630,933	85.4%	76.0%	10.16%	\$ 897,076
232.60	Crct Equip-Optical	\$ 5,302,380	\$ 5,179,530	\$ (5,174,403)	\$ (5,171,231)	\$ 127,977	\$ 8,299	97.6%	99.8%	0.03%	\$ 1,591
232.70	Crct Equip-ATM	\$ 153,327	\$ 153,327	\$ (149,429)	\$ (143,847)	\$ 3,898	\$ 9,480	97.5%	93.8%	0.89%	\$ 1,365
TOTAL CENTRAL OFFICE EQUIPMENT		\$ 75,277,853	\$ 71,995,256	\$ (74,393,023)	\$ (71,959,979)	\$ 884,830	\$ 35,277	98.8%	100.0%	1.21%	\$ 908,905
362.00	Other Term Equip	\$ 1,967,712	1,964,294	\$ (1,964,962)	\$ (1,923,283)	\$ 2,750	\$ 41,011	99.9%	97.9%	0.97%	\$ 19,087
TOTAL OTHER TERMINAL EQUIPMENT		\$ 1,967,712	\$ 1,964,294	\$ (1,964,962)	\$ (1,923,283)	\$ 2,750	\$ 41,011	99.9%	97.9%	0.97%	\$ 19,087
411.00	Poles-Sole Ownd	\$ 3,677,130	\$ 3,528,914	\$ (3,004,478)	\$ (2,473,874)	\$ 672,652	\$ 1,055,040	81.7%	70.1%	5.50%	\$ 202,242
421.10	Arial Cble-Copper	\$ 10,142,969	\$ 10,095,239	\$ (11,724,065)	\$ (9,809,428)	\$ (1,581,096)	\$ 285,811	115.6%	97.2%	6.37%	\$ 646,107
421.20	Arial Cbl-Fiber	\$ 154,592	\$ 126,782	\$ (101,294)	\$ (94,201)	\$ 53,298	\$ 32,581	65.5%	74.3%	1.68%	\$ 2,597
421.30	Arial Cble-Drop	\$ 3,853,400	\$ 3,665,869	\$ (2,324,226)	\$ (1,928,537)	\$ 1,529,174	\$ 1,737,332	60.3%	52.6%	3.52%	\$ 135,640
422.10	Undgnd Cble-Copper	\$ 5,195,246	\$ 4,983,459	\$ (3,794,700)	\$ (3,482,308)	\$ 1,400,546	\$ 1,501,151	73.0%	69.9%	1.99%	\$ 103,385
422.20	Undgnd Cble-Fiber	\$ 1,100,141	\$ 1,001,495	\$ (573,183)	\$ (515,557)	\$ 526,958	\$ 485,938	52.1%	51.5%	2.85%	\$ 31,354
423.10	Buried Cble-Copper	\$ 54,556,318	\$ 53,000,432	\$ (45,241,353)	\$ (41,902,518)	\$ 9,314,965	\$ 11,097,914	82.9%	79.1%	2.14%	\$ 1,167,505
423.20	Buried Cble-Fiber	\$ 11,010,224	\$ 7,159,547	\$ (4,378,947)	\$ (4,034,533)	\$ 6,631,277	\$ 3,125,014	39.8%	56.4%	2.58%	\$ 284,064
423.30	Buried Cble-Drop	\$ 6,089,497	\$ 5,688,731	\$ (2,760,698)	\$ (2,607,075)	\$ 3,328,799	\$ 3,081,656	45.3%	45.8%	3.50%	\$ 213,132
426.10	Intrabldg. Cble-Copr	\$ 9,894	\$ 4,698	\$ (4,783)	\$ (4,607)	\$ 5,111	\$ 91	48.3%	98.1%	0.35%	\$ 35
431.00	Aerial Wire	\$ 396	\$ 396	\$ (275)	\$ (235)	\$ 121	\$ 161	69.4%	59.3%	4.87%	\$ 19
441.00	Conduit Systems	\$ 2,402,342	\$ 2,265,703	\$ (930,660)	\$ (768,276)	\$ 1,471,682	\$ 1,497,427	38.7%	33.9%	2.27%	\$ 54,533
TOTAL OUTSIDE PLANT		\$ 98,192,149	\$ 91,521,265	\$ (74,838,662)	\$ (67,621,149)	\$ 23,353,487	\$ 23,900,116	76.2%	73.9%	2.89%	\$ 2,840,614
TOTAL REGULATED PLANT		\$ 185,560,077	\$ 176,310,772	\$ (158,822,785)	\$ (148,206,615)	\$ 26,737,292	\$ 28,104,157	85.6%	84.1%	2.21%	\$ 4,102,985