

NORTH MARSHALL WATER DISTRICT
CASE NO 2025-00102 RESPONSE TO COMMISSION STAFF'S
SECOND REQUEST FOR INFORMATION

1. Refer to North Marshall District's response to Commission Staff's First Request for Information (Staff's First Request), Item 8a. In the responses, North Marshall District provided Fiscal Court minutes to support the appointment of the Commissioners. However, it did not supply Fiscal Court minutes supporting the authorization of compensation levels for the Commissioners. Provide Fiscal Court minutes that authorize each Board member's compensation.

Response: Board member compensation was set by Marshall County fiscal court many years ago and has not been revised to the knowledge of any current District personnel. New board members receive the same compensation as previous board members. North Marshall WD requested fiscal court to provide the minutes in which the North Marshall WD board member compensation was approved. Attached is the Marshall County judge Executive response to our request. See the attached letter 1_NMWD_MC_Fiscal_Court_Letter.pdf.

Witness: Shannon Elam

2. Refer to North Marshall District's response to Staff's First Request, Item 2a, 2_(a)_NMWD_2023_Ledger_Analysis.xls, Accounts 62000306 Maint of Metrs, 62000406 Maint of Hydrants/Valves-Materials, and 62002006 Maint of Mains Materilas. Also refer to the chart below.

a. Provide copies of each invoice for the items listed.

Response: See the attached files titled:

2_(a)_NMWD_Core_&_Main_Q990414_8,073.pdf,
2_(a)_NMWD_Core_&_Main_R936439_13,627.pdf,
2_(a)_NMWD_Core_&_Main_S361639_21,482.pdf
2_(a)_NMWD_Core_&_Main_T381715_10,387.pdf
2_(a)_NMWD_Core_&_Main_T604634_2,926.pdf
2_(a)_NMWD_Ferguson_0282975_10,259.pdf
2_(a)_NMWD_Ferguson_0282984_2535.pdf
2_(a)_NMWD_G_&_C_6897641_2,955.pdf
2_(a)_NMWD_G_&_C_6899556_3,630.pdf
2_(a)_NMWD_G_&_C_6899557_3,833.pdf
2_(a)_NMWD_G_&_C_6900326_2,805.pdf
2_(a)_NMWD_G_&_C_6902746_3,328.pdf
2_(a)_NMWD_G_&_C_6907555_2,620.pdf
2_(a)_NMWD_G_&_C_6908927_3,132.pdf
2_(a)_NMWD_G_&_C_6913620_6,097.pdf
2_(a)_NMWD_G_&_C_6918194_7,236.pdf

Witness: Shannon Elam

b. Describe each purchase and explain why the item should have been expensed.

Response: We have reviewed the invoices for the items listed in staff's second request and believe a portion of the items should be capitalized. See the attached file titled, 2_(b)_NMWD.xlsx.

Witness: Shannon Elam

c. If North Marshall District believes that one or more of the transactions should be capitalized, provide the appropriate NARUC useful life for the item.

Account Number	Date	Name	Amount
62000306	02/03/23	(AP) CORE & MAIN	13,627
62000306	02/03/23	(AP) CORE & MAIN	8,073
62000306	03/17/23	(AP) G & C Waterworks	2,805
62000306	05/18/23	(AP) G & C Waterworks	2,620
62000306	05/26/23	(AP) G & C Waterworks	3,132
62000306	08/09/23	(AP) CORE & MAIN	21,482
62000306	09/19/23	(AP) CORE & MAIN	2,926
62000306	11/21/23	(AP) Ferguson Waterworks	2,535
62000306	12/05/23	(AP) Ferguson Waterworks	10,259
62000406	03/13/23	(AP) G & C Waterworks	3,630
62000406	03/13/23	(AP) G & C Waterworks	3,833
62000406	08/15/23	(AP) CORE & MAIN	10,387
62002006	02/24/23	(AP) G & C Waterworks	2,955
62002006	04/10/23	(AP) G & C Waterworks	3,328
62002006	07/11/23	(AP) G & C Waterworks	6,097
62002006	08/21/23	(AP) G & C Waterworks	7,236

Response: See the response to 2. (b)

Witness: Shannon Elam

3. Refer to North Marshall District's response to Staff's First Request, Item 4, 4_NMWD_Employee_Data.xlsx. Provide an updated employee data table to include current employee information.

Response: See the attached file titled: 3_NMWD_Employee_Data.xlsx

Witness: Shannon Elam

4. Refer to North Marshall District's response to Staff's First Request, Item 5. Provide the employee contribution percentage for each insurance premium type that employees are required to contribute.

Response:

	Employee contribution %		
Ameritas	0		
Cincinnati	100		Optional Life insurance
Anthem	25**		**Employee/Children; Employee/Spouse; Family Plans
Lincoln	0		
Dental	0		

Witness: Shannon Elam

5. Refer to North Marshall District's response to Staff's First Request, Item 8b. Training records were not provided for Commissioner Adair. Confirm Commission Adair completed the required 12 hours of initial water commissioner training. If so, provide training records. If not, explain why.

Response: Confirmed. See the attached file titled; 5_NMWD_Adair_Certificate.pdf

Witness: Shannon Elam

6. Refer to North Marshall District's response to Staff's First Request, Item 16, 16_NMWD_2023_Non_Recurring_charges.xlsx. The response was incomplete because North Marshall District did not provide a list including all Nonrecurring charges listed in its tariff.

a. Provide a schedule listing the number of occurrences for each nonrecurring charge in North Marshall District's tariff recorded during the test year and the total revenue recorded for each nonrecurring charge. If the revenue for any nonrecurring charge was zero, include that charge and indicate that no revenue was recorded. Include the general ledger account numbers where each nonrecurring charge is recorded. See table below for reference.

Nonrecurring Charge (NRC)	Occurrences	Current Charge	Total Recorded
Connection/Turn-on Charge			
Connection/Turn-on Charge (After Hours)			
Field Collection Charge			
Meter Re-Installation Charge			
Meter Relocation Charge			
Meter Reread			
Meter Test Charge			

Reconnection Charge			
Reconnection Charge (After Hours)			
Returned Check Charge			
TOTAL			

Response: See the attached files titled:

6_(a)_2023_NMWD_Non_Recurring_Charges.xlsx

Witness: Shannon Elam

b. Explain when the Nonrecurring charges identified as Transfer/Reading Fees, Turn Off Fee, Meter Install Fee, and Miscellaneous Charge Adjustment were added to North Marshall District's tariff, and whether these charges were approved by the PSC. If approved by the PSC, provide references to the cases in which they were approved.

Response: The Non-recurring charges listed in NMWD response to item 16 were labeled differently in the general ledger. The Transfer/Reading Fee is the Connection/Turn-on Charge, the Turn Off Fee is the Reconnection Charge and the Meter Install Fee is the Meter Re-Installation Charge. The Miscellaneous charge adjustment is not a Non-recurring charge, the item is a category created in the General Ledger to make miscellaneous adjustments. The \$16.12 amount is the net for four adjustments. First, \$166.12 from our credit card processor (2 adjustments) and a check that was posted incorrectly (1 adjustment), and second, (\$150.00) customer credit for damage to landscaping in the customer's yard (1 adjustment).

Witness: Shannon Elam

Provide the number of occurrences for Leak Adjustments and the total amount that North Marshall District recorded during the test year. Include the general ledger account number where Leak Adjustments are recorded.

Response: There were 122 leak adjustments made during the test year, totaling \$26,394. The General Ledger account where leak adjustments are recorded is 47400001.

Witness: Shannon Elam

Refer to North Marshall District's response to Staff's First Request, Item 17, 17_NMWD_Nonrecurring_Cost_Justification.pdf. Field Collection Charge After hours is not in North Marshall District's tariff. Explain why the district proposed to establish this new Nonrecurring charge when no evidence was provided identifying Field Collection Charges were occurring after normal business hours. Provide proof of costs associated with Field Collection Charge After hours to support its cost justification.

Response: The District does not want to establish a Field Collection Charge (After Hours). The Cost Justification Form was mistakenly included in the response.

Witness: Shannon Elam

9. Refer to North Marshall District's response to Staff's First Request, Item 17, 17_NMWD_Nonrecurring_Cost_Justification.pdf. Reconnection Charge After Hours has two different cost justification sheets while Reconnection Charge (during regular hours) is not present. Confirm this occurrence is a typographical error and specify which cost justification sheet corresponds to each charge.

Response: Confirmed the duplication is a typographical error. The district guarantees 2 hours of compensation for employees, in instances where employees work outside of normal working hours. The NMWD response to item 17 Re-connection Charge cost justification sheet listing 1 hour of labor should not have been labeled as (After Hours).

Witness: Shannon Elam