

COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF NORTH	)	CASE NO.
MARSHALL WATER DISTRICT FOR A RATE	)	2025-00102
ADJUSTMENT PURSUANT TO 807 KAR 5:076	)	

COMMISSION STAFF'S SECOND REQUEST FOR INFORMATION  
TO NORTH MARSHALL WATER DISTRICT

North Marshall Water District (North Marshall District), pursuant to 807 KAR 5:001, shall file with the Commission an electronic version of the following information. The information requested is due on July 22, 2025. The Commission directs North Marshall District to the Commission's July 22, 2021 Order in Case No. 2020-00085<sup>1</sup> regarding filings with the Commission. Electronic documents shall be in portable document format (PDF), shall be searchable, and shall be appropriately bookmarked.

Each response shall include the question to which the response is made and shall include the name of the witness responsible for responding to the questions related to the information provided. Each response shall be answered under oath or, for representatives of a public or private corporation or a partnership or association or a governmental agency, be accompanied by a signed certification of the preparer or the person supervising the preparation of the response on behalf of the entity that the

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<sup>1</sup> Case No. 2020-00085, *Electronic Emergency Docket Related to the Novel Coronavirus COVID-19* (Ky. PSC July 22, 2021), Order (in which the Commission ordered that for case filings made on and after March 16, 2020, filers are NOT required to file the original physical copies of the filings required by 807 KAR 5:001, Section 8).

response is true and accurate to the best of that person's knowledge, information, and belief formed after a reasonable inquiry.

North Marshall District shall make timely amendment to any prior response if North Marshall District obtains information that indicates the response was incorrect or incomplete when made or, though correct or complete when made, is now incorrect or incomplete in any material respect.

For any request to which North Marshall District fails or refuses to furnish all or part of the requested information, North Marshall District shall provide a written explanation of the specific grounds for its failure to completely and precisely respond.

Careful attention shall be given to copied and scanned material to ensure that it is legible. When the requested information has been previously provided in this proceeding in the requested format, reference may be made to the specific location of that information in responding to this request. When applicable, the requested information shall be separately provided for total company operations and jurisdictional operations. When filing a paper containing personal information, North Marshall District shall, in accordance with 807 KAR 5:001, Section 4(10), encrypt or redact the paper so that personal information cannot be read.

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.

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 Materials. Also refer to the chart below.

- a. Provide copies of each invoice for the items listed.
- b. Describe each purchase and explain why the item should have been expensed.
- 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	02/03/2023	(AP) CORE & MAIN	13,627
62000306	02/03/2023	(AP) CORE & MAIN	8,073
62000306	03/17/2023	(AP) G & C Waterworks	2,805
62000306	05/18/2023	(AP) G & C Waterworks	2,620
62000306	05/26/2023	(AP) G & C Waterworks	3,132
62000306	08/09/2023	(AP) CORE & MAIN	21,482
62000306	09/19/2023	(AP) CORE & MAIN	2,926
62000306	11/21/2023	(AP) Ferguson Waterworks	2,535
62000306	12/05/2023	(AP) Ferguson Waterworks	10,259
62000406	03/13/2023	(AP) G & C Waterworks	3,630
62000406	03/13/2023	(AP) G & C Waterworks	3,833
62000406	08/15/2023	(AP) CORE & MAIN	10,387
62002006	02/24/2023	(AP) G & C Waterworks	2,955
62002006	04/10/2023	(AP) G & C Waterworks	3,328
62002006	07/11/2023	(AP) G & C Waterworks	6,097
62002006	08/21/2023	(AP) G & C Waterworks	7,236

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.

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.

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.

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			

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.

7. 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.

8. 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.

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.



Linda C. Bridwell, PE  
Executive Director  
Public Service Commission  
P.O. Box 615  
Frankfort, KY 40602

DATED   JUL 07 2025  

cc: Parties of Record

\*Kimberly Smith  
North Marshall Water District  
96 Carroll Road  
Benton, KY 42025

\*Shannon Elam  
North Marshall Water District  
96 Carroll Road  
Benton, KY 42025

\*North Marshall Water District  
96 Carroll Road  
Benton, KY 42025

\*Sam Reid  
312 N. Jackson Street  
Perryville, KY 40468