

CASE No. 2013-00237
WATER SERVICE CORPORATION OF KENTUCKY
RESPONSES TO COMMISSION STAFF'S SECOND INFORMATION REQUEST

JE # 288247 backup

Batch #: 126685
Document #: 288247

Prepared By: TONI FEDERICO
Reversing

Yes ___
NO X

GL Date: 03/31/12

Posted Date: 4/3/12

Journal Description: MISC. ADJUSTMENTS

Debit Total 1673.80
Credit Total 1673.80

Account Number	Remark	Debit Amount	Credit Amount
800100.6125	CARDMEMBER BRUCE HAAS ADJ #424852		92.00
850100.6125	CARDMEMBER BRUCE HAAS ADJ #424852		154.35
800100.6195	CARDMEMBER BRUCE HAAS ADJ #424852	92.00	
850100.6195	CARDMEMBER BRUCE HAAS ADJ #424852	154.35	
345100.6190	JAMES LEONARD ADJ. #418941		270.20
345102.6200	JAMES LEONARD ADJ. #418941		22.20
800100.6190	JAMES LEONARD ADJ. #418941	270.20	
800100.6200	JAMES LEONARD ADJ. #418941	22.20	
800100.6207	JAMES LEONARD ADJ. #418941	40.00	
345101.6215	JAMES LEONARD ADJ. #418941		49.82
860100.6215	JAMES LEONARD ADJ. #418941		49.82
183100.6220	LOWES #421394	49.82	
853100.6220	LOWES #421394	29.58	
182187.6220	AW DIRECT #109965	41.65	
853100.6220	AW DIRECT #109965		41.65
182100.6230	PARADIGM SYSTEM SOLUTIONS #110657		649.00
853100.6230	PARADIGM SYSTEM SOLUTIONS #110657	649.00	
182106.6220	TRIPLETT & COFFEY #110691		325.00
853100.6220	TRIPLETT & COFFEY #110691	325.00	

325.00
1673.80
1673.80

Batch Ty/Number	Document	Co	Date	G/L	R	Co	Post Out of Balance	InterCo Settlement Mthd	Account Number	Description	Cur	Debit	Credit	Multi-Currency Conversion	InterCo JE	Y	Units	Sub-Asset	Asset Number	Explanation
JE 288247	00800	00800	3/31/2012			00800			800100.6125	SALARIES-HR	USD		92.00-			N				MISC ADJUSTMENTS
JE 288247	00800	00800	3/31/2012			00850			850100.6125	SALARIES-HR	USD		154.35-			N				MISC ADJUSTMENTS
JE 288247	00800	00800	3/31/2012			00800			800100.6195	TRAVEL TRANSPORTATION	USD	92.00				N				CARDMEMBER BRUCE HAAS ADJ #424
JE 288247	00800	00800	3/31/2012			00850			850100.6195	TRAVEL TRANSPORTATION	USD	154.35				N				CARDMEMBER BRUCE HAAS ADJ #424
JE 288247	00800	00800	3/31/2012			00345			345100.6190	TRAVEL AIRFARE	USD		270.20-			N				MISC ADJUSTMENTS
JE 288247	00800	00800	3/31/2012			00345			345102.6200	TRAVEL MEALS	USD		22.20-			N				MISC ADJUSTMENTS
JE 288247	00800	00800	3/31/2012			00345			345102.6207	TRAVEL OTHER	USD		40.00-			N				MISC ADJUSTMENTS
JE 288247	00800	00800	3/31/2012			00800			800100.6190	TRAVEL AIRFARE	USD	270.20				N				MISC ADJUSTMENTS
JE 288247	00800	00800	3/31/2012			00800			800100.6200	TRAVEL MEALS	USD	22.20				N				MISC ADJUSTMENTS
JE 288247	00800	00800	3/31/2012			00800			800100.6207	TRAVEL OTHER	USD	40.00				N				MISC ADJUSTMENTS
JE 288247	00800	00800	3/31/2012			00345			345101.6215	FUEL	USD	49.82				N				MISC ADJUSTMENTS
JE 288247	00800	00800	3/31/2012			00860			860100.6215	FUEL	USD	49.82				N				MISC ADJUSTMENTS
JE 288247	00800	00800	3/31/2012			00183			183100.6220	AUTO REPAIR/TIRES	USD		29.58-			N				MISC ADJUSTMENTS
JE 288247	00800	00800	3/31/2012			00853			853100.6220	AUTO REPAIR/TIRES	USD	29.58				N				MISC ADJUSTMENTS
JE 288247	00800	00800	3/31/2012			00182			182187.6220	AUTO REPAIR/TIRES	USD	41.65				N				MISC ADJUSTMENTS
JE 288247	00800	00800	3/31/2012			00853			853100.6220	AUTO REPAIR/TIRES	USD		41.65-			N				MISC ADJUSTMENTS
JE 288247	00800	00800	3/31/2012			00182			182100.6230	OTHER TRANS EXPENSES	USD		649.00-			N				MISC ADJUSTMENTS
JE 288247	00800	00800	3/31/2012			00853			853100.6230	OTHER TRANS EXPENSES	USD	649.00				N				MISC ADJUSTMENTS
JE 288247	00800	00800	3/31/2012			00182			182106.6220	OTHER TRANS EXPENSES	USD		325.00-			N				MISC ADJUSTMENTS

Batch Ty/Number	G	126685	Post Out of Balance	N	Multi-Currency Conversion	Y	Units	Sub-	T	Asset	Explanation	19.0
Batch Date		4/3/2012	InterCo Settlement Mthd	2	Multi-Currency InterCo JE	N		ledger	y	Number	Remark	
Document Ty	Number	Co	G/L Date	R V	Co	Account Number	Description	Cur Cod	Debit	Credit		
JE	288247	00800	3/31/2012		00853	853100.6220	AUTO REPAIR/TIRES	USD	325.00		MISC ADJUSTMENTS	20.0
							AUTO REPAIR/TIRES				TRIPLETT & COFFEY #110691	
AE	288247	00800	3/31/2012		00182	182.2710	A/R ASSOC COS	USD	932.35		Post Due To Account 288247	1.0
AE	288247	00800	3/31/2012		00800	800.2710	A/R ASSOC COS	USD		932.35-	Post Due From Account 288247	2.0
AE	288247	00800	3/31/2012		00183	183.2710	A/R ASSOC COS	USD	29.58		Post Due To Account 288247	3.0
AE	288247	00800	3/31/2012		00800	800.2710	A/R ASSOC COS	USD		29.58-	Post Due From Account 288247	4.0
AE	288247	00800	3/31/2012		00345	345.2710	A/R ASSOC COS	USD	382.22		Post Due To Account 288247	5.0
AE	288247	00800	3/31/2012		00800	800.2710	A/R ASSOC COS	USD		382.22-	Post Due From Account 288247	6.0
AE	288247	00800	3/31/2012		00853	853.2710	A/R ASSOC COS	USD	961.93		Post Due To Account 288247	7.0
AE	288247	00800	3/31/2012		00800	800.2710	A/R ASSOC COS	USD	961.93		Post Due From Account 288247	8.0
AE	288247	00800	3/31/2012		00860	860.2710	A/R ASSOC COS	USD	49.82		Post Due To Account 288247	9.0
AE	288247	00800	3/31/2012		00800	800.2710	A/R ASSOC COS	USD	49.82		Post Due From Account 288247	10.0
Ledger Type Totals								AA	4,029.70	4,029.70-		

Toni Federico

From:

ent:

o:

Subject:

Christine Kim
Tuesday, April 03, 2012 10:27 AM
Toni Federico
releases- these don't belong in salary

Please remove to correct accounts.
Thanks.

A10
D29

EnterpriseOne Menu
 Open Applications
 - GL Distribution
 - Work With Account Ledger
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Account 850100.6125
 Ledger Type 1 AA USD
 Ledger Type 2
 Type/Subledger
 Posted Unposted

Records 1 - 3

Do Ty	Doc Number	Doc Co	GL Date	Explanation
<input type="checkbox"/>	PV	424852	00102	03/30/2012 CARDMEMBER SERV
<input type="checkbox"/>				Column Total
<input type="checkbox"/>				Ledger Total

- Enter, Review, and Revise Journal Entries
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- All My Roles
- Actions
- Help
- My System Options
- Work With Work Center
- Submit Job



Trial Balance by Object Account - Work With Account Ledger

Select Find Close Form Row Report Tools

Account 800100.6125

Ledger Type 1 AA USD

Ledger Type 2

Type/Subledger

Posted Unposted

Records 1 - 3

Do Ty	Doc Number	Co	G/L	Date	Explanation
<input type="checkbox"/>	PV	424852	00102	03/30/2012	CARDMEMBER SERV
<input type="checkbox"/>					Column Total
<input type="checkbox"/>					Ledger Total

Do Ty	Doc Number	Co	G/L	Date	Explanation
<input type="checkbox"/>					
<input type="checkbox"/>					
<input type="checkbox"/>					

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Favorites

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Utilities Inc. Menu

Roles

All My Roles

Actions

- Help
- My System Options
- Work With Work Center
- Global Tab



Employee Travel and Business Expense Reimbursement Form

Employee Name: **Bruce Haas**
Business Unit:

ACCOUNTING USE

	Object Code	Amount
1.	800100:6190	20.00
2.	800100:6190	20.00
3.	850100:6207	40.00
4.	850100:6207	40.00
5.	20103862:400	100.00
6.		
7.		
8.		
9.		
10.		
11.		
12.		
13.		
14.		
15.		
16.		
17.		
18.		
19.		
20.		\$ 552.45

EMPLOYEE USE

EXPENSE SUMMARY	
Total expenses	\$ 552.45
Less cash advances	-
Less amounts charged on corporate credit card	-
Net amount due employee	\$ 552.45

MILEAGE REIMBURSEMENT CALCULATION	
Miles driven	-
IRS mileage rate	\$ 0.555
Mileage reimbursement	\$ -

Note that the mileage reimbursement calculated above must be manually entered on page two of this form.

Employee Signature: *Bruce F Haas*

Date: *3/14/12*

Approved By:

Colby

2012.03.14

Date: 10:56:36 -04'00'

From: Helen C. Lupton
Sent: Tuesday, April 03, 2012 9:30 AM
To: Toni Federico
Cc: James Leonard; Bruce Haas; Christine Kim
Subject: O&M Reclass

Toni,

These expenses relate to the Senior Leadership Meeting in Orlando and should be reclassified to business unit 800100:

Co	Business	Unit	Acct	Amount	G/L Date	Document	Do Ty	Explanation Alpha Name
345	345102	6190	6190	270.20	3/6/2012	418941	PV	Leonard, James R.
345	345102	6200	6200	22.20	3/6/2012	418941	PV	Leonard, James R.
345	345102	6207	6207	40.00	3/6/2012	418941	PV	Leonard, James R.

Thanks,
Helen



Helen Lupton
Regional Finance Manager
704-319-0502 office
980-722-8604 cell
704-525-8174 fax

Co	Business Unit	Obj	Acct	Reclass to	Amount	G/L Date	Document Number	Purchase Order	PO Originator	PO Do Ty	Rev Void	Do Ty	Region	Explanation Alpha Name
345	345101	6215		860100,6215	49.82	3/6/2012	418941					PV	Midwest	Leonard, James R.

Co	Business Unit	Obj	Acct	Reclass to	Amount	G/L Date	Document Number	Purchase Order	PO Originator	PO Do Ty	Rev Void	Do Ty	Region	Explanation Alpha Name
183	183100	6220		853100,6220	29.58	3/15/2012	421394					PV	Atlantic	LOWE'S COMPANIES INC
182	182187	6220		853100,6220	(41.65)	3/19/2012	109965	99530	MRHAVER	OP		OV	Atlantic	AW DIRECT INC
182	182100	6230		853100,6230	649.00	3/29/2012	110657	104536	TJKONSUL	OP		OV	Atlantic	PARADIGM SYSTEM SOLUTIONS INC.
182	182106	6220		853100,6220	325.00	3/30/2012	110691	105050	JEGRINDS	OP		OV	Atlantic	TRIPLETT & COFFEY INC

CASE No. 2013-00237
WATER SERVICE CORPORATION OF KENTUCKY
RESPONSES TO COMMISSION STAFF'S SECOND INFORMATION REQUEST

JE # 288612 backup

Batch #: 128930
Document #: 288612
Ledger Type: AA

Reviewed By: ck
Prepared By: ~~Christine Kim~~ JK
Reversing Yes X

GL Date: 4/20/12

Posted Date: 5/4/12

Journal Description: MIDWEST OV ACCR-2

Account Number	Account Description	Debit	Credit
345101.6290	ACCR PO 107533	555.00	
119100.5785	ACCR PO 107042		500.00
800100.5785	ACCR PO 107550	500.00	
345.4525	MIDWEST OV ACCR-2		555.00
119.4525	MIDWEST OV ACCR-2	500.00	
800.4525	MIDWEST OV ACCR-2		500.00
		<u>1,555.00</u>	<u>1,555.00</u>

Co	Business Unit	Obj Acct	Amount	G/L Date	Accrue for Apr?	Purchase Order
345	345101	6290	555.00	5/2/2012	Apr	107533
114	114100	5785	(500.00)	5/2/2012	Apr	107042
500	800100	5785	500.00	5/2/2012	Apr	107550

CASE No. 2013-00237
WATER SERVICE CORPORATION OF KENTUCKY
RESPONSES TO COMMISSION STAFF'S SECOND INFORMATION REQUEST

JE # 292031 backup

Batch #: 143271

Document #: 292031

GL Date: 11/30/12

Prepared By: MICHAEL GRANT

Reversing Yes

NO

Posted Date: 11/30/12

Journal Description: RCL OV 127581

Debit Total 28,469.00

Credit Total 28,469.00

Account Number	Remark	Debit Amount	Credit Amount
345.2985	RCL OV 127581	28,469.00	
345102.6310	RCL OV 127581		28,469.00
		<u>28,469.00</u>	<u>28,469.00</u>

0.00

MG

Michael Grant

From: Christine Kim
Sent: Thursday, November 15, 2012 3:42 PM
To: Michael Grant
Cc: Helen C. Lupton
Subject: FW: KY Hydrant Painting

Michael,

Please reclass below OV to 345.2985 and create an asset to amortize over 7 years with start date of 11/13/12. Thanks.

ORACLE JD EDWARDS ENTERPRISEONE

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Trial Balance by Object Account - Work With Account Ledger

Select Find Close Form Row Report Tools

Account: 345102.6310

Ledger Type 1: AA USD

Ledger Type 2: [] []

Type/Subledger: [] *

Posted Unposted

Records 1 - 3

		127581				
<input type="checkbox"/>	<input checked="" type="checkbox"/>	Do Ty	Doc Number	Doc Co	G/L Date	Explanation
<input type="checkbox"/>		OV	127581	00345	11/13/2012	GIANT MAINTENANCE
<input type="checkbox"/>						Column Total
<input type="checkbox"/>						Ledger Total

From: Helen C. Lupton
Sent: Thursday, November 15, 2012 2:38 PM
To: Christine Kim
Cc: James Leonard; Bruce Haas
Subject: KY Hydrant Painting

Good afternoon Christine,

It looks like this PO 119375 for \$28,469 was receipted on 11/13/12 and has been vouchered but not yet actually paid.

It was coded to 345102.6310 but should be reclassified to 2985 and be amortized over seven years.

Brian recommended amortizing over either 5 or 7 years. We last painted the hydrants in October 2004 so the longer period would seem to be most appropriate.

Would you like me to include this on my reclass request schedule or will you handle it separately?

Thanks,
Helen

From: James Leonard
Sent: Friday, October 19, 2012 8:57 AM
To: Helen C. Lupton; Christine Kim
Subject: RE: KY Code for Hydrant Painting

I used 6310 creating the P.O.

I will let you know when I receipt the P.O.

Thank you,
James Leonard

From: Helen C. Lupton
Sent: Friday, October 19, 2012 7:53 AM
To: James Leonard; Christine Kim
Subject: RE: KY Code for Hydrant Painting

Use 6310 for now. 6335 is a sewer code.

Thanks,
Helen

From: James Leonard
Sent: Thursday, October 18, 2012 9:20 PM
To: Christine Kim; Helen C. Lupton
Subject: RE: KY Code for Hydrant Painting

Hello,

I will not allow me to use that # either. (6335) The red flag note says the business unit and item master # is a mismatch.

Thank you,
James Leonard, Regional Manager
Utilities, Inc.
Water Service Corp. of KY

From: Christine Kim
Sent: Wednesday, October 17, 2012 10:33 AM
To: James Leonard; Helen C. Lupton
Subject: RE: KY Code for Hydrant Painting

Just go ahead and do PO to 6335 and let me know PO # once you receive. Then I will take care of the rest. Thanks.

From: James Leonard
Sent: Wednesday, October 17, 2012 9:26 AM
To: Helen C. Lupton; Christine Kim
Subject: RE: KY Code for Hydrant Painting

Account # invalid.
The code got added however something was correct.

Christine told me to use 6335 and she would move to Def. amortize over 7 years.

I've got to cut out now and drive to Charlotte, I'll wait until later to create the P.O.

James

From: Helen C. Lupton
Sent: Wednesday, October 17, 2012 10:23 AM
To: James Leonard; Christine Kim
Subject: RE: KY Code for Hydrant Painting

What was the message with the red flag?

Did the code get added to the item master yet?

From: James Leonard
Sent: Wednesday, October 17, 2012 10:10 AM
To: James Leonard; Christine Kim; Helen C. Lupton
Cc: Lena Georgiev; Brian Shrake
Subject: RE: KY Code for Hydrant Painting

I canceled the P.O.

James

From: James Leonard
Sent: Wednesday, October 17, 2012 8:53 AM
To: Christine Kim; Helen C. Lupton
Cc: Lena Georgiev; Brian Shrake
Subject: RE: KY Code for Hydrant Painting

Morning,

I receive a Red Flag this morning creating the P.O.

It tells me the account # is invalid.

Anything I can do with this P.O. or do I need to cancel?

James Leonard

From: Christine Kim
Sent: Tuesday, October 16, 2012 2:35 PM
To: James Leonard; Helen C. Lupton
Cc: Lena Georgiev; Brian Shrake
Subject: RE: KY Code for Hydrant Painting

James,

We are going to add item master for 2985 today. Please create a PO under 2985 tomorrow. And we will amortize over 7 years. Thanks.

Christine

From: Brian Shrake
Sent: Tuesday, October 16, 2012 1:26 PM
To: Christine Kim
Cc: Lena Georgiev; James Leonard; Helen C. Lupton
Subject: FW: KY Code for Hydrant Painting

Christine,

It should qualify as deferred maintenance I'd use a five or seven year amortization period. 2985 would work better because 3000 implies that it is a water *and* sewer expense, not just water.

Sincerely,
Brian Shrake, CPA
Senior Regulatory Accountant
Utilities, Inc.
2335 Sanders Rd
Northbrook IL 60062
P: 847-897-6482
F: 847-498-2066

From: James Leonard
Sent: Tuesday, October 16, 2012 1:22 PM
To: Brian Shrake
Subject: RE: KY Code for Hydrant Painting

Oct. 2004

James

From: Brian Shrake
Sent: Tuesday, October 16, 2012 2:20 PM
To: James Leonard
Subject: FW: KY Code for Hydrant Painting

Hey James,
When was the last time we painted those hydrants?

Sincerely,
Brian Shrake, CPA
Senior Regulatory Accountant
Utilities, Inc.
2335 Sanders Rd
Northbrook IL 60062
P: 847-897-6482
F: 847-498-2066

From: Lena Georgiev
Sent: Tuesday, October 16, 2012 1:17 PM
To: Brian Shrake
Subject: FW: KY Code for Hydrant Painting

Brian:

Can you please answer Christine's question? Thanks.

From: Christine Kim
Sent: Tuesday, October 16, 2012 1:13 PM
To: Lena Georgiev
Subject: KY Code for Hydrant Painting

Lena,

KY is about to spend about \$28K for hydrant paintings. I know we deferred tank paintings. Do we defer hydrant paintings also? If we do, over how many years? (I haven't seen any hydrant paintings deferred before, just wanted to check with you first.)

Thanks.

Christine

From: Helen C. Lupton
Sent: Monday, October 15, 2012 12:09 PM
To: Christine Kim
Subject: RE: Code for Hydrant Painting

I think it's going to be about \$28k.

Sent from my Droid Charge on Verizon 4GLTE Christine Kim wrote:
How much are we talking here?

Batch Ty/Number Batch Date	Document Ty Number	Co	G/L Date	Inter-Co Settlement Mthd	Post Out of Balance Inter-Co Settlement Mthd	Account Number Description	Cur Cod	Debit	Credit	Units	Sub- ledger	T y	Asset Number	Explanation Remark				
JE 292031	00345	00345	11/30/2012		00345	345.2985 DEF CHGS-OTHER	USD	28,469.00						RCL OV 127581 1.0				
JE 292031	00345	00345	11/30/2012		00345	345102.6310 WATER-OTHER MAINT EXP	USD		28,469.00					RCL OV 127581 2.0				
											Ledger Type Totals					28,469.00		