

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2004-00103
PUBLIC SERVICE COMMISSION DATA REQUEST NO. 1
ITEMS 1 – 34

Witness Responsible:

C. Bush

13. a. Provide Kentucky-American's budgeted and actual regular wages, overtime wages, and total wages by employee group, by month, for the most recent 2 years available in the format provided as Schedule 4. Kentucky-American shall supplement its response as further information becomes available.

b. For each variance that exceeds 5 percent in a monthly period, state the reasons for the variance.

Response:

Please see attached. For electronic version, refer to [KAW_R_PSCDR1#13_052004.pdf](#)

Kentucky-American
 Case No. 200400103
Monthly Payroll Variance Analysis
 As of _____

Type of Filing: Original Updated Revised
 Workpaper Reference No(s): _____

Schedule 4
 Witness Responsible: Coleman Bush

Date	Employee Group	Monthly Budget			Monthly Actual			variance Percent		
		Reg.	OT	Total	Reg.	OT	Total	Reg.	OT	Total
Jan-02	Lexington- Admin 8 General	\$ 159,970.00	\$ 5,070.00	\$ 165,040.00	\$170,408.75	\$4,743.95	\$175,152.70	6.5%	-6.4%	6.1%
Jan-02	Lexington- Field Services	\$ 181,628.00	\$ 7,644.00	\$ 189,272.00	\$173,768.07	\$27,059.89	\$200,827.96	4.3%	254.0%	6.1%
Jan-02	Lexington - Production	\$ 123,094.00	\$ 5,805.00	\$ 128,899.00	\$102,592.55	\$15,410.09	\$118,002.64	-16.7%	165.5%	-8.5%
	Lexington Total	\$ 464,692.00	\$ 18,519.00	\$ 483,211.00	\$446,769.37	\$47,213.93	\$493,983.30	-3.9%	155.0%	2.2%
Jan-02	Tri Village - Admn & General	\$ -	\$ -	\$ -	\$5,823.98	\$ -	\$5,823.98	100.0%	0.0%	100.0%
Jan-02	Tri Village - Field Services	\$ 10,888.00	\$ 826.00	\$ 11,714.00	\$5,060.00	\$975.99	\$6,035.99	-53.5%	18.2%	-48.5%
	Tri Village Total	\$ 10,888.00	\$ 826.00	\$ 11,714.00	\$10,883.98	\$975.99	\$11,859.97	0.0%	18.2%	1.3%
	January 2002 Total	\$ 476,580.00	\$ 19,345.00	\$ 494,925.00	\$457,653.35	\$48,189.92	\$505,843.27	-3.8%	149.1%	2.2%
	GL total 501200						\$505,759.00			
	Variance due to accruals and misc correcting journal entries						\$84.27			
Feb-02	Lexington- Admin & General	\$ 135,013.00	\$ 4,906.00	\$ 139,919.00	\$136,246.02	\$1,916.77	\$138,162.79	0.9%	-60.9%	-1.3%
Feb-02	Lexington - Field Services	\$ 167,938.00	\$ 8,049.00	\$ 165,987.00	\$153,351.64	\$22,617.40	\$175,969.04	-2.9%	181.0%	6.0%
Feb-02	Lexington - Production	\$ 107,045.00	\$ 5,579.00	\$ 112,624.00	\$102,355.94	\$15,395.55	\$117,751.49	-4.4%	176.0%	4.6%
	Lexington Total	\$ 399,998.00	\$ 18,534.00	\$ 418,532.00	\$391,953.60	\$39,929.72	\$431,883.32	-2.0%	115.4%	3.2%
Feb-02	Tri Village - Admin 8 General	\$ -	\$ -	\$ -	\$5,064.33	\$ -	\$5,064.33	100.0%	0.0%	100.0%
Feb-02	Tri Village - Field Services	\$ 9,464.00	\$ 826.00	\$ 10,290.00	\$4,430.50	\$813.41	\$5,243.91	-53.2%	-1.5%	-49.0%
	Tri Village Total	\$ 9,464.00	\$ 826.00	\$ 10,290.00	\$9,494.83	\$813.41	\$10,308.24	0.3%	-1.5%	0.2%
	February 2002 Total	\$ 409,462.00	\$ 19,360.00	\$ 428,822.00	\$401,448.43	\$40,743.13	\$442,191.56	-2.0%	110.5%	3.1%
	GL total 501200						\$441,516.00			
	Variance due to accruals and misc correcting journal entries						\$675.56			
Mar-02	Lexington- Admin 8 General	\$ 137,630.00	\$ 4,573.00	\$ 142,203.00	\$138,050.06	\$807.05	\$138,857.11	0.3%	-82.4%	-2.4%
Mar-02	Lexington - Field Services	\$ 165,737.00	\$ 8,913.00	\$ 174,650.00	\$168,130.63	\$14,516.19	\$182,646.82	1.4%	62.9%	4.6%
Mar-02	Lexington - Production	\$ 112,394.00	\$ 5,805.00	\$ 118,199.00	\$114,084.06	\$13,219.58	\$127,303.64	1.5%	127.7%	7.7%
	Lexington Total	\$ 415,761.00	\$ 19,291.00	\$ 435,052.00	\$420,264.75	\$28,542.82	\$448,807.57	1.1%	48.0%	3.2%
Mar-02	Tri Village - Admin & General	\$ -	\$ -	\$ -	\$5,227.52	\$ -	\$5,227.52	100.0%	0.0%	100.0%
Mar-02	Tri Village - Field Services	\$ 9,933.00	\$ 826.00	\$ 10,759.00	\$4,620.00	\$852.22	\$5,472.22	-53.5%	3.2%	-49.1%
	Tri Village Total	\$ 9,933.00	\$ 826.00	\$ 10,759.00	\$9,847.52	\$852.22	\$10,699.74	-0.9%	3.2%	-0.6%
	March 2002 Total	\$ 425,694.00	\$ 20,117.00	\$ 445,811.00	\$430,112.27	\$29,395.04	\$459,507.31	1.0%	46.1%	3.1%
	GL total 601200						\$455,321.00			
	Variance due to accruals and misc correcting journal entries						\$4,186.31			
Apr-02	Lexington - Admn 8 General	\$ 146,483.00	\$ 4,550.00	\$ 151,033.00	\$155,048.81	\$1,903.34	\$156,952.15	5.9%	-58.2%	3.9%
Apr-02	Lexington - Field Services	\$ 173,747.00	\$ 10,001.00	\$ 183,748.00	\$172,008.55	\$14,066.92	\$186,075.47	-1.0%	40.7%	1.3%
Apr-02	Lexington - Production	\$ 117,746.00	\$ 8,259.00	\$ 126,005.00	\$116,615.68	\$12,968.24	\$129,583.92	-1.0%	57.0%	2.6%
	Lexington Total	\$ 437,976.00	\$ 22,810.00	\$ 460,786.00	\$443,673.04	\$28,938.50	\$472,611.54	1.3%	26.9%	2.6%
Apr-02	Tri Village - Admin & General	\$ -	\$ -	\$ -	\$6,008.17	\$ -	\$6,008.17	100.0%	0.0%	100.0%
Apr-02	Tri Village - Field Services	\$ 10,410.00	\$ 826.00	\$ 11,236.00	\$4,913.08	\$972.78	\$5,885.86	-52.8%	17.8%	-47.6%
	Tri Village Total	\$ 10,410.00	\$ 826.00	\$ 11,236.00	\$10,921.25	\$972.78	\$11,894.03	4.9%	17.8%	5.9%
	April 2002 Total	\$ 448,386.00	\$ 23,636.00	\$ 472,022.00	\$454,594.29	\$29,911.28	\$484,505.57	1.4%	26.6%	2.6%
	GL total 501200						\$487,322.00			
	Variance due to accruals and misc correcting journal entries						(\$2,816.43)			
May-02	Lexington - Admin 8 General	\$ 152,849.00	\$ 4,404.00	\$ 157,253.00	\$158,871.76	\$1,281.66	\$160,153.42	3.9%	-70.9%	1.8%
May-02	Lexington - Field Services	\$ 181,269.00	\$ 13,259.00	\$ 194,528.00	\$180,185.30	\$14,619.54	\$194,804.84	-0.6%	10.3%	0.1%
May-02	Lexington - Production	\$ 123,097.00	\$ 8,259.00	\$ 131,356.00	\$118,876.41	\$13,233.21	\$132,109.62	-3.4%	60.2%	0.6%
	Lexington Total	\$ 467,215.00	\$ 25,922.00	\$ 493,137.00	\$457,933.47	\$29,134.41	\$487,067.88	0.2%	12.4%	0.8%
May-02	Tri Village - Admin & General	\$ -	\$ -	\$ -	\$6,132.59	\$ -	\$6,132.59	100.0%	0.0%	100.0%
May-02	Tri Village - Field Services	\$ 10,888.00	\$ 826.00	\$ 11,714.00	\$5,225.60	\$1,128.08	\$6,353.68	-52.0%	36.6%	-45.8%
	Tri Village Total	\$ 10,888.00	\$ 826.00	\$ 11,714.00	\$11,358.19	\$1,128.08	\$12,486.27	4.3%	36.6%	6.6%

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		Reg.	OT	Total	Reg.	OT	Total	Reg	OT	Total
	May 2002 Total	\$ 468,123.00	\$ 26,748.00	\$ 494,871.00						
	GL total 601200				\$469,291.66	\$30,262.49	\$499,554.15	0.3%	13.1%	10%
	Variance due to accruals and misc correcting journal entries									
							\$499,513.00			
							(\$58.85)			
Jun-02	Lexington - Admin & General	\$ 132,907.00	\$ 4,404.00	\$ 137,311.00	\$139,339.20	\$557.58	\$139,896.78	4.8%	-87.3%	1.9%
Jun-02	Lexington - Field services	\$ 157,493.00	\$ 10,199.00	\$ 167,692.00	\$157,466.19	\$16,009.17	\$173,475.36	0.0%	57.0%	3.5%
Jun-02	Lexington - Production	\$ 107,041.00	\$ 5,805.00	\$ 112,846.00	\$113,502.11	\$15,547.64	\$129,049.75	6.0%	167.8%	14.4%
	Lexington Total	\$ 397,441.00	\$ 20,408.00	\$ 417,849.00	\$410,307.50	\$32,114.39	\$442,421.89	3.2%	57.4%	5.9%
Jun-02	Tri Village - Admin & General	\$ -	\$ -	\$ -	\$5,332.71	\$ -	\$5,332.71	100.0%	0.0%	100.0%
Jun-02	Tri Village - Field Services	\$ 9,464.00	\$ 826.00	\$ 10,290.00	\$4,544.00	\$1,052.44	\$5,596.44	-52.0%	27.4%	-45.6%
	Tri Village Total	\$ 9,464.00	\$ 826.00	\$ 10,290.00	\$9,876.71	\$1,052.44	\$10,929.15	4.4%	27.4%	6.2%
	June 2002 Total	\$ 406,905.00	\$ 21,234.00	\$ 428,139.00	\$420,184.21	\$33,166.83	\$453,351.04	3.3%	56.2%	5.9%
	GL total 601200						\$424,698.00			
	Variance due to accruals and misc correcting journal entries									
							\$28,653.04			
Jul-02	Lexington - Admin & General	\$ 156,403.00	\$ 4,415.00	\$ 160,818.00	\$158,677.10	\$590.76	\$159,267.86	1.5%	-86.6%	-1.0%
Jul-02	Lexington - Field Services	\$ 182,558.00	\$ 10,861.00	\$ 193,419.00	\$176,257.89	\$21,177.05	\$197,434.94	-3.5%	95.0%	2.1%
Jul-02	Lexington - Production	\$ 125,196.00	\$ 8,282.00	\$ 133,478.00	\$127,888.05	\$14,526.19	\$142,414.24	2.2%	75.4%	6.7%
	Lexington Total	\$ 464,157.00	\$ 23,558.00	\$ 487,715.00	\$462,823.04	\$36,294.00	\$499,117.04	-0.3%	54.1%	2.3%
Jul-02	Tri Village - Admin & General	\$ -	\$ -	\$ -	\$10,006.33	\$ -	\$10,006.33	100.0%	0.0%	100.0%
Jul-02	Tri Village - Field Services	\$ 11,263.00	\$ 855.00	\$ 12,118.00	\$5,099.52	\$1,125.08	\$6,224.60	-54.7%	31.6%	-48.6%
	Tri Village Total	\$ 11,263.00	\$ 855.00	\$ 12,118.00	\$15,105.85	\$1,125.08	\$16,230.93	34.1%	31.6%	33.9%
	July 2002 Total	\$ 475,420.00	\$ 24,413.00	\$ 499,833.00	\$477,928.89	\$37,419.08	\$515,347.97	0.5%	53.3%	3.1%
	GL total 601200						\$514,317.88			
	Variance due to accruals and misc correcting Journal entries									
							\$1,030.97			
Aug-02	Lexington - Admin & General	\$ 149,795.00	\$ 4,415.00	\$ 154,210.00	\$161,652.87	\$3,450.55	\$165,103.22	7.9%	-21.8%	7.1%
Aug-02	Lexington - Field Services	\$ 174,676.00	\$ 10,575.00	\$ 185,251.00	\$167,733.85	\$24,688.10	\$192,421.95	-4.0%	133.5%	3.9%
Aug-02	Lexington - Production	\$ 119,752.00	\$ 5,828.00	\$ 125,580.00	\$125,469.88	\$11,666.35	\$137,136.23	4.8%	100.2%	9.2%
	Lexington Total	\$ 444,223.00	\$ 20,818.00	\$ 465,041.00	\$454,856.40	\$39,805.00	\$494,661.40	2.4%	91.2%	6.4%
Aug-02	Tri Village - Admin & General	\$ -	\$ -	\$ -	\$9,237.57	\$ -	\$9,237.57	100.0%	0.0%	100.0%
Aug-02	Tri Village - Field Services	\$ 10,773.00	\$ 855.00	\$ 11,628.00	\$4,998.40	\$1,552.32	\$6,550.72	-53.6%	81.6%	-43.7%
	Tri Village Total	\$ 10,773.00	\$ 855.00	\$ 11,628.00	\$14,235.97	\$1,552.32	\$15,788.29	32.1%	81.6%	35.8%
	August 2002 Total	\$ 454,998.00	\$ 21,673.00	\$ 476,671.00	\$469,092.37	\$41,357.32	\$510,449.69	3.1%	90.8%	7.1%
	GL total 601200						\$501,403.00			
	Variance due to accruals and misc correcting journal entries									
							\$9,046.69			
Sep-02	Lexington - Admin & General	\$ 143,157.00	\$ 4,415.00	\$ 147,572.00	\$139,313.65	\$2,500.35	\$141,814.00	-2.7%	-43.4%	-3.9%
Sep-02	Lexington - Field services	\$ 166,813.00	\$ 9,858.00	\$ 176,671.00	\$160,694.02	\$22,472.90	\$183,166.92	-3.7%	128.0%	3.7%
Sep-02	Lexington - Production	\$ 114,308.00	\$ 8,282.00	\$ 122,590.00	\$117,327.01	\$13,535.64	\$130,862.65	2.6%	63.4%	6.8%
	Lexington Total	\$ 424,278.00	\$ 22,555.00	\$ 446,833.00	\$417,334.68	\$38,508.89	\$455,843.57	-1.6%	70.7%	2.0%
Sep-02	Tri Village - Admin & General	\$ -	\$ -	\$ -	\$8,397.85	\$ -	\$8,397.85	100.0%	0.0%	100.0%
Sep-02	Tri Village - Field Services	\$ 10,287.00	\$ 655.00	\$ 10,942.00	\$4,544.00	\$1,178.60	\$5,722.60	-55.8%	37.9%	-48.6%
	Tri Village Total	\$ 10,287.00	\$ 655.00	\$ 10,942.00	\$12,941.85	\$1,178.60	\$14,120.45	25.8%	37.9%	26.7%
	September 2002 Total	\$ 434,565.00	\$ 23,410.00	\$ 457,975.00	\$430,276.53	\$39,687.49	\$469,964.02	-1.0%	69.5%	2.6%
	GL total 601200						\$463,669.00			
	Variance due to accruals and misc correcting journal entries									
							\$6,295.02			
Oct-02	Lexington - Admin & General	\$ 158,836.00	\$ 4,566.00	\$ 163,402.00	\$135,992.10	\$1,961.32	\$137,953.42	-13.3%	-57.1%	-14.5%
Oct-02	Lexington - Field services	\$ 182,412.00	\$ 9,712.00	\$ 192,124.00	\$149,056.33	\$20,576.93	\$169,633.26	-18.3%	111.9%	-11.7%
Oct-02	Lexington - Production	\$ 125,195.00	\$ 5,828.00	\$ 131,023.00	\$112,933.65	\$12,973.92	\$125,907.57	-9.8%	122.6%	-3.9%

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Date	Employee Group	Monthly Budget			Monthly Actual			Variance Percent			
		Reg.	OT	Total	Reg.	OT	Total	Reg.	OT	Total	
	Lexington Total	\$ 484,443.00	\$ 20,106.00	\$ 484,549.00	\$397,962.06	\$35,512.17	\$433,494.25	-14.3%	76.6%	-10.5%	
Oct-02	Tri Village - Admin & General	\$	\$	\$	\$6,397.62		\$6,397.62	100.0%	0.0%	100.0%	
Oct-02	Tri Village - Field Services	\$ 11,263.00	\$ 6,550.00	\$ 12,118.00	\$4,544.00	\$653.26	\$5,197.28	-59.7%	-23.6%	-57.1%	
	Tri Village Total	\$ 11,253.00	\$ 6,550.00	\$ 12,118.00	\$12,941.82	\$653.26	\$13,595.10	149%	-23.6%	12.2%	
	October 2002 Total	\$ 475,706.00	\$ 20,961.00	\$ 496,667.00	\$410,923.90	\$36,165.45	\$447,089.35	-13.6%	72.5%	-10.0%	
	GL total 601200						\$464,627.00				
	Variance due to accruals and misc correcting journal entries							(\$17,537.65)			
	Change in accounting period from calendar to 445										
Nov-02	Lexington - Admin & General	\$ 143,374.00	\$ 4,415.00	\$ 147,789.00	\$170,472.51	\$1,814.21	\$172,286.72	18.9%	-58.9%	16.8%	
Nov-02	Lexington - Field Services	\$ 169,645.00	\$ 6,061.00	\$ 177,926.00	\$188,687.89	\$18,541.73	\$207,229.62	11.1%	129.5%	16.5%	
Nov-02	Lexington - Production	\$ 115,751.00	\$ 10,567.00	\$ 126,318.00	\$142,912.56	\$8,592.82	\$151,505.38	23.5%	-18.7%	19.9%	
	Lexington Total	\$ 426,970.00	\$ 23,063.00	\$ 452,033.00	\$502,072.96	\$28,948.76	\$531,021.72	17.0%	25.5%	17.5%	
Nov-02	Tri Village - Admin & General	\$	\$	\$	\$10,647.82		\$10,647.82	100.0%	0.0%	100.0%	
Nov-02	Tri Village - Field Services	\$ 10,287.00	\$ 855.00	\$ 11,142.00	\$6,044.00	\$681.60	\$6,725.60	-41.3%	-20.3%	-39.6%	
	Tri Village Total	\$ 10,287.00	\$ 855.00	\$ 11,142.00	\$16,691.82	\$681.60	\$17,373.42	62.3%	-20.3%	55.9%	
	November 2002 Total	\$ 439,257.00	\$ 23,918.00	\$ 463,175.00	\$518,764.78	\$29,630.36	\$548,395.14	18.1%	23.9%	18.4%	
	GL total 601200						\$569,193.00				
	Variance due to accruals and misc correcting journal entries							(\$20,797.86)			
	Change in accounting period from calendar to 446										
Dec-02	Lexington - Admin & General	\$ 150,692.00	\$ 4,034.00	\$ 154,726.00	\$137,593.75	\$2,354.22	\$139,947.97	-8.7%	-41.6%	-9.6%	
Dec-02	Lexington - Field Services	\$ 177,899.00	\$ 8,469.00	\$ 186,368.00	\$153,113.19	\$25,672.48	\$178,785.67	-13.9%	203.1%	-4.1%	
Dec-02	Lexington - Production	\$ 121,264.00	\$ 8,882.00	\$ 130,146.00	\$117,687.84	\$16,940.62	\$134,628.46	-3.0%	90.7%	3.4%	
	Lexington Total	\$ 449,855.00	\$ 21,385.00	\$ 471,240.00	\$408,394.78	\$44,967.32	\$453,362.10	-9.2%	110.3%	-3.8%	
Dec-02	Tri Village - Admin & General	\$	\$	\$	\$8,397.82		\$8,397.82	100.0%	0.0%	100.0%	
Dec-02	Tri Village - Field Services	\$ 10,773.00	\$ 855.00	\$ 11,628.00	\$4,544.00	\$1,471.30	\$6,015.30	-57.8%	72.1%	-48.3%	
	Tri Village Total	\$ 10,773.00	\$ 855.00	\$ 11,628.00	\$12,941.82	\$1,471.30	\$14,413.12	20.1%	72.1%	24.0%	
	December 2002 Total	\$ 460,626.00	\$ 22,240.00	\$ 462,666.00	\$421,336.60	\$46,438.62	\$467,775.22	-8.5%	108.8%	-3.1%	
	GL total 601200						\$509,293.00				
	Variance due to accruals and misc correcting journal entries							(\$41,517.78)			
	Change in accounting period from calendar to 445										
Jan-03	Lexington - Admin & General	\$ 86,658.00	\$ 2,199.00	\$ 88,857.00	\$119,941.40	\$4,037.00	\$123,978.40	38.4%	83.6%	39.5%	
Jan-03	Lexington - Field Services	\$ 147,596.00	\$ 6,314.00	\$ 153,910.00	\$156,939.12	\$20,972.93	\$177,912.05	6.3%	232.2%	15.6%	
Jan-03	Lexington - Production	\$ 107,688.00	\$ 8,550.00	\$ 116,238.00	\$118,070.46	\$14,242.93	\$132,313.39	9.6%	66.8%	13.8%	
	Lexington Total	\$ 341,942.00	\$ 17,063.00	\$ 359,005.00	\$394,950.98	\$39,252.86	\$434,203.84	15.5%	130.1%	21.0%	
Jan-03	Tri Village - Admin & General	\$	\$	\$	\$8,397.82		\$8,397.82	100.0%	0.0%	100.0%	
Jan-03	Tri Village - Field Services	\$ 8,888.00	\$ 681.00	\$ 9,569.00	\$4,544.00	\$1,154.14	\$5,698.14	-48.9%	69.5%	-40.5%	
	Tri Village Total	\$ 8,888.00	\$ 681.00	\$ 9,569.00	\$12,941.82	\$1,154.14	\$14,095.96	45.6%	69.5%	47.3%	
	January 2003 Total	\$ 350,830.00	\$ 17,744.00	\$ 368,574.00	\$407,892.80	\$40,407.00	\$448,299.80	16.3%	127.7%	21.6%	
	GL total 601200						\$386,454.00				
	Variance due to accruals and misc correcting journal entries							\$61,845.80			
	Change in accounting period from calendar to 445										
Feb-03	Lexington - Admin & General	\$ 98,707.00	\$ 2,629.00	\$ 101,336.00	\$118,173.73	\$5,092.70	\$123,266.43	19.7%	80.0%	21.4%	
Feb-03	Lexington - Field Services	\$ 164,139.00	\$ 6,525.00	\$ 172,664.00	\$155,446.56	\$35,697.72	\$191,044.28	-5.3%	317.6%	10.7%	

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Date	Employee Group	Monthly Budget			Monthly Actual			Variance Percent			
		Reg.	OT	Total	Reg.	OT	Total	Reg.	OT	Total	
Feb-03	Lexington - Production	\$ 119,655.00	\$ 8,823.00	\$ 128,478.00	\$118,371.24	\$7,278.37	\$125,649.61	-1.1%	-17.5%	-2.2%	
	Lexington Total	\$ 382,501.00	\$ 20,177.00	\$ 402,678.00	\$391,991.53	\$47,968.79	\$439,960.32	2.5%	137.7%	9.3%	
Feb-03	Tri Village - Admin & General	\$ -	\$ -	\$ -	\$8,397.82	\$ -	\$8,397.82	100.0%	0.0%	100.0%	
Feb-03	Tri Village - Field Services	\$ 9,877.00	\$ 852.00	\$ 10,729.00	\$4,544.00	\$1,204.04	\$5,748.04	-54.0%	41.3%	-46.4%	
	Tri Village Total	\$ 9,877.00	\$ 852.00	\$ 10,729.00	\$12,941.82	\$1,204.04	\$14,145.86	31.0%	41.3%	31.9%	
	February 2003 Total	\$ 392,378.00	\$ 21,029.00	\$ 413,407.00	\$404,933.35	\$49,172.83	\$454,106.18	3.2%	133.8%	9.8%	
	GL total 501200						\$477,478.00				
	Variance due to accruals and misc correcting journal entries							(\$23,371.82)			
Mar-03	Lexington - Admin & General	\$ 128,218.00	\$ 3,457.00	\$ 131,675.00	\$112,123.06	\$3,436.87	\$115,559.93	-12.6%	-0.6%	-12.2%	
Mar-03	Lexington - Field Services	\$ 204,984.00	\$ 11,298.00	\$ 216,282.00	\$156,238.20	\$18,706.11	\$174,944.31	-23.8%	65.6%	-19.1%	
Mar-03	Lexington - Production	\$ 149,573.00	\$ 10,588.00	\$ 160,161.00	\$118,850.99	\$5,755.04	\$124,606.03	-20.5%	-45.7%	-22.2%	
	Lexington Total	\$ 482,775.00	\$ 25,343.00	\$ 508,118.00	\$387,212.25	\$27,898.02	\$415,110.27	-19.8%	10.1%	-18.3%	
Mar-03	Tri Village - Admin & General	\$ -	\$ -	\$ -	\$8,397.82	\$ -	\$8,397.82	100.0%	0.0%	100.0%	
Mar-03	Tri Village - Field Services	\$ 12,346.00	\$ 1,021.00	\$ 13,367.00	\$4,544.00	\$667.44	\$5,211.44	-63.2%	-34.6%	-61.0%	
	Tri Village Total	\$ 12,346.00	\$ 1,021.00	\$ 13,367.00	\$12,941.82	\$667.44	\$13,609.26	4.8%	-34.6%	1.8%	
	March 2003 Total	\$ 495,121.00	\$ 26,364.00	\$ 521,485.00	\$400,154.07	\$28,565.46	\$428,719.53	-19.2%	8.4%	-17.8%	
	GL total 501200						\$529,409.00				
	Variance due to accruals and misc correcting journal entries							(\$100,689.47)			
	Change in accounting period from calendar to 445										
Apr-03	Lexington - Admin & General	\$ 100,834.00	\$ 2,739.00	\$ 103,573.00	\$119,614.17	\$3,840.78	\$123,454.95	18.6%	40.2%	19.2%	
Apr-03	Lexington - Field Services	\$ 165,114.00	\$ 9,679.00	\$ 174,793.00	\$156,104.17	\$17,731.49	\$173,835.66	-5.5%	83.2%	-0.6%	
Apr-03	Lexington - Production	\$ 121,452.00	\$ 9,975.00	\$ 131,427.00	\$114,949.11	\$8,928.61	\$123,877.72	-5.4%	-10.5%	-5.7%	
	Lexington Total	\$ 387,400.00	\$ 22,393.00	\$ 409,793.00	\$390,667.45	\$30,500.88	\$421,168.33	0.8%	36.2%	2.8%	
Apr-03	Tri Village - Admin & General	\$ -	\$ -	\$ -	\$8,551.32	\$ -	\$8,551.32	100.0%	0.0%	100.0%	
Apr-03	Tri Village - Field Services	\$ 10,202.00	\$ 793.00	\$ 10,995.00	\$4,626.40	\$1,007.76	\$5,634.16	-54.7%	27.1%	-48.8%	
	Tri Village Total	\$ 10,202.00	\$ 793.00	\$ 10,995.00	\$13,177.72	\$1,007.76	\$14,185.48	29.2%	27.1%	29.0%	
	April 2003 Total	\$ 397,602.00	\$ 23,186.00	\$ 420,788.00	\$403,845.17	\$31,508.64	\$435,353.81	1.6%	35.9%	3.5%	
	GL total 501200						\$434,889.00				
	Variance due to accruals and misc correcting journal entries							\$464.81			
May-03	Lexington - Admin & General	\$ 101,341.00	\$ 2,739.00	\$ 104,080.00	\$95,366.59	\$3,615.38	\$98,981.97	-5.9%	32.0%	-4.9%	
May-03	Lexington - Field Services	\$ 164,746.00	\$ 13,044.00	\$ 177,790.00	\$152,616.19	\$20,962.37	\$173,578.56	-7.4%	60.7%	-2.4%	
May-03	Lexington - Production	\$ 121,452.00	\$ 9,975.00	\$ 131,427.00	\$113,380.99	\$9,387.24	\$122,768.23	-6.7%	-5.9%	-6.6%	
	Lexington Total	\$ 387,539.00	\$ 25,758.00	\$ 413,297.00	\$361,363.77	\$33,964.99	\$395,328.76	-6.8%	31.9%	-4.4%	
May-03	Tri Village - Admin & General	\$ -	\$ -	\$ -	\$8,093.93	\$ -	\$8,093.93	100.0%	0.0%	100.0%	
May-03	Tri Village - Field Services	\$ 10,202.00	\$ 793.00	\$ 10,995.00	\$4,708.80	\$795.16	\$5,503.96	-53.8%	0.3%	-49.9%	
	Tri Village Total	\$ 10,202.00	\$ 793.00	\$ 10,995.00	\$12,802.73	\$795.16	\$13,597.89	25.5%	0.3%	23.7%	
	May 2003 Total	\$ 397,741.00	\$ 26,551.00	\$ 424,292.00	\$374,166.50	\$34,760.15	\$408,926.65	-5.9%	30.9%	-3.6%	
	GL total 501200						\$406,169.00				
	Variance due to accruals and misc correcting journal entries							\$2,757.65			
	Change in accounting period from calendar to 445										
Jun-03	Lexington - Admin & General	\$ 132,392.00	\$ 3,514.00	\$ 135,906.00	\$162,205.73	\$6,669.45	\$168,875.18	22.5%	89.8%	24.3%	
Jun-03	Lexington - Field Services	\$ 205,806.00	\$ 12,893.00	\$ 218,699.00	\$231,102.97	\$37,714.40	\$268,817.37	12.3%	192.5%	22.9%	
Jun-03	Lexington - Production	\$ 151,825.00	\$ 10,625.00	\$ 162,450.00	\$164,923.33	\$13,017.59	\$177,940.92	8.6%	22.5%	9.5%	
	Lexington Total	\$ 490,023.00	\$ 27,032.00	\$ 517,055.00	\$558,232.03	\$57,401.44	\$615,633.47	13.9%	112.4%	19.1%	
Jun-03	Tri Village - Admin & General	\$ -	\$ -	\$ -	\$13,057.23	\$ -	\$13,057.23	100.0%	0.0%	100.0%	

Kentucky-American
Case No. 2004-00103
Monthly Payroll Variance Analysis
As of _____

Type of Filing: ___Original ___Updated ___Revised
Workpaper Reference No(s): _____

Schedule 4
Witness Responsible: Coleman Bush

Date	Employee Group	Monthly Budget			Monthly Actual			variance Percent		
		Reg.	OT	Total	Reg.	OT	Total	Reg.	OT	Total
Jun-03	Tri Village - Field Services	\$ 12,757.00	\$ 1,057.00	\$ 13,814.00	\$7,063.20	\$1,549.34	\$8,612.54	-44.6%	46.6%	-37.7%
	Tri Village Total	\$ 12,757.00	\$ 1,057.00	\$ 13,814.00	\$20,120.43	\$1,549.34	\$21,689.77	57.7%	46.6%	56.9%
	June 2003 Total	\$ 502,760.00	\$ 28,089.00	\$ 530,869.00	\$578,352.46	558.95078	\$637,303.24	15.0%	1099%	20.1%
	GL total 501200						\$541,364.00			
	Variance due to accruals and misc correcting journal entries						\$95,939.24			
	Change in accounting period from calendar to 445									
Jul-03	Lexington - Admin & General	5 100,775.00	\$ 2,332.00	\$ 103,107.00	\$25,133.93	\$6,477.92	\$31,611.85	-75.1%	177.8%	-69.3%
Jul-03	Lexington - Field Services	\$ 164,699.00	\$ 9,945.00	\$ 174,644.00	\$149,290.38	\$21,036.91	\$170,327.29	-9.4%	111.5%	-2.5%
Jul-03	Lexington - Production	\$ 121,452.00	\$ 9,491.00	\$ 130,943.00	\$115,112.21	\$13,785.35	\$128,897.56	-5.2%	45.3%	-1.6%
	Lexington Total	\$ 386,926.00	\$ 21,768.00	\$ 408,894.00	\$269,536.52	\$41,300.18	\$330,836.70	-25.2%	89.7%	-19.1%
Jul-03	Tri Village - Admin & General	\$ -	\$ -	\$ -	(\$313.14)		(\$313.14)	100.0%	0.0%	100.0%
Jul-03	Tri Village - Field Services	\$ 10,202.00	\$ 749.00	\$ 10,951.00		\$1,416.03	\$1,416.03	0.0%	89.1%	-87.1%
	Tri Village Total	5 10,202.00	\$ 749.00	\$ 10,951.00	(\$313.14)	\$1,416.03	\$1,102.89	-103.1%	89.1%	-89.9%
	July 2003 Total	\$ 397,128.00	\$ 22,517.00	\$ 418,645.00	\$289,223.38	\$42,716.21	\$331,939.59	-27.2%	89.7%	-20.9%
	GL total 601200						\$301,780.00			
	Variance due to accruals and misc correcting journal entries						\$30,159.59			
	Change in accounting period from calendar to 445 / More time spent on capital projects than anticipated in the budget									
Aug-03	Lexington - Admin & General	\$ 101,514.00	\$ 2,848.00	\$ 104,362.00	\$69,487.02	\$6,264.96	\$95,751.98	-11.9%	120.0%	-8.3%
Aug-03	Lexington - Field Services	\$ 164,814.00	\$ 10,659.00	\$ 175,473.00	\$147,095.49	\$21,242.19	\$168,337.68	-10.8%	99.3%	-4.1%
Aug-03	Lexington - Production	\$ 121,452.00	\$ 8,373.00	\$ 129,825.00	\$107,836.61	\$14,953.45	\$122,790.06	-11.2%	78.6%	-5.4%
	Lexington Total	\$ 386,780.00	\$ 21,880.00	\$ 408,660.00	\$344,419.12	\$42,460.60	\$386,879.72	-11.2%	94.1%	-5.6%
Aug-03	Tri Village - Admin & General	\$ -	\$ -	\$ -	\$6,666.93	\$189.33	\$6,856.26	100.0%	100.0%	100.0%
Aug-03	Tri Village - Field Services	\$ 10,202.00	\$ 839.00	\$ 11,041.00	\$4,708.80	\$1,079.17	\$5,787.97	-53.8%	28.6%	-47.6%
	Tri Village Total	\$ 10,202.00	\$ 839.00	\$ 11,041.00	\$11,375.73	\$1,268.50	\$12,644.23	11.5%	51.2%	14.5%
	August 2003 Total	\$ 397,982.00	\$ 22,719.00	\$ 420,701.00	\$355,794.85	\$43,729.10	\$399,523.95	-10.6%	92.5%	-5.0%
	GL total 501200						\$396,943.00			
	Variance due to accruals and misc correcting journal entries						\$2,580.95			
	Change in accounting period from calendar to 445 / More time spent on capital projects than anticipated in the budget									
Sep-03	Lexington - Admin & General	\$ 109,640.00	\$ 2,311.00	\$ 111,951.00	\$96,446.26	\$3,628.81	\$100,075.07	-12.0%	57.0%	-10.6%
Sep-03	Lexington - Field Services	\$ 206,125.00	\$ 11,862.00	\$ 217,987.00	\$149,717.50	\$21,877.16	\$171,594.66	-27.4%	84.4%	-21.3%
Sep-03	Lexington - Production	\$ 151,822.00	\$ 12,283.00	\$ 164,105.00	\$114,694.81	\$11,129.14	\$125,823.95	-24.5%	-9.4%	-23.3%
	Lexington Total	\$ 467,587.00	\$ 28,456.00	\$ 496,043.00	\$360,858.57	\$36,635.11	\$397,493.68	-22.8%	38.5%	-19.5%
Sep-03	Tri Village - Admin & General	\$ -	\$ -	\$ -	\$6,153.35		\$6,153.35	100.0%	0.0%	100.0%
Sep-03	Tri Village - Field Services	5 12,757.00	\$ 1,014.00	\$ 13,771.00	\$4,708.80	\$1,090.61	\$5,799.41	-63.1%	7.6%	-57.9%
	Tri Village Total	\$ 12,757.00	\$ 1,014.00	\$ 13,771.00	\$10,862.15	\$1,090.61	\$11,952.76	-14.9%	7.6%	-13.2%
	September 2003 Total	\$ 480,344.00	\$ 27,470.00	\$ 507,814.00	\$371,720.72	\$37,725.72	\$409,446.44	-22.6%	37.3%	-19.4%
	GL total 501200						\$496,249.00			
	Variance due to accruals and misc correcting journal entries						(\$86,802.56)			
	Change in accounting period from calendar to 445 / More time spent on capital projects than anticipated in the budget									
Oct-03	Lexington - Admin & General	\$ 78,766.00	\$ 1,637.00	\$ 80,403.00	\$93,934.41	(\$16,706.75)	\$77,227.66	19.3%	-1120.6%	-4.0%
Oct-03	Lexington - Field Services	\$ 164,558.00	\$ 8,588.00	\$ 173,146.00	\$150,528.29	\$21,333.69	\$171,861.98	-8.5%	148.4%	-0.7%
Oct-03	Lexington - Production	\$ 121,452.00	\$ 7,713.00	\$ 129,165.00	\$113,143.55	\$8,463.39	\$121,606.95	-6.8%	9.7%	-5.9%
	Lexington Total	\$ 364,776.00	\$ 17,938.00	\$ 382,714.00	\$357,606.26	\$13,090.33	\$370,696.59	-2.0%	-27.0%	-3.1%

Kentucky-American
Case NO. 2004-00103
Monthly Payroll Variance Analysis
As of _____

Type of Filing: ___ Original ___ Updated ___ Revised
Workpaper Reference No(s): _____

Schedule 4
Witness Responsible: Coleman Bush

Date	Employee Group	Monthly Budget			Monthly Actual			variance Percent			
		Req.	OT	Total	Req.	OT	Total	Req.	OT	Total	
Oct-03	Tri Village - Admin & General	-	-	-	\$8,704.82	\$198.95	\$8,903.17	100.0%	100.0%	100.0%	
Oct-03	Tri Village - Field Services	\$ 10,202.00	\$ 749.00	\$ 10,951.00	\$319.10	\$655.04	\$974.14	-96.9%	-12.5%	-91.1%	
	Tri Village Total	\$ 10,202.00	\$ 749.00	\$ 10,951.00	\$9,023.92	\$853.39	\$9,877.31	-11.6%	13.9%	-9.8%	
	October 2003 Total	\$ 374,978.00	\$ 18,687.00	\$ 393,665.00	\$366,630.18	\$ 13,943.72	\$380,573.90	-2.2%	-25.4%	-3.3%	
	GL total 501200						\$382,336.00				
	Variance due to accruals and misc correcting journal entries							(\$1,762.10)			
Nov-03	Lexington - Admin & General	\$ 78,639.00	\$ 1,972.00	\$ 80,611.00	\$131,633.16	\$1,223.05	\$132,856.21	67.4%	-38.0%	64.8%	
Nov-03	Lexington - Field Services	\$ 169,215.00	\$ 8,626.00	\$ 177,841.00	\$162,078.77	\$15,976.23	\$178,055.00	-4.2%	85.2%	0.1%	
Nov-03	Lexington - Production	\$ 123,574.00	\$ 13,337.00	\$ 136,911.00	\$113,032.99	\$5,996.18	\$119,029.17	-8.5%	-55.0%	-13.1%	
	Lexington Total	\$ 371,428.00	\$ 23,935.00	\$ 395,363.00	\$406,744.92	\$23,195.46	\$429,940.38	9.5%	-3.1%	8.8%	
Nov-03	Tri Village - Admin & General	\$ -	\$ -	\$ -	\$6,398.39	\$306.51	\$6,704.90	100.0%	100.0%	100.0%	
Nov-03	Tri Village - Field Services	\$ 10,202.00	\$ 882.00	\$ 11,084.00	\$4,708.80	\$711.12	\$5,419.92	-53.8%	-19.4%	-51.1%	
	Tri Village Total	\$ 10,202.00	\$ 882.00	\$ 11,084.00	\$11,107.19	\$1,017.63	\$12,124.82	8.9%	15.4%	9.4%	
	November 2003 Total	\$ 381,630.00	\$ 24,817.00	\$ 406,447.00	\$417,852.11	\$24,213.09	\$442,065.20	9.5%	-2.4%	8.8%	
	GL total 501200						\$362,811.00				
	variance due to accruals and misc correcting journal entries							\$79,254.20			
	change in accounting period from calendar to 445										
Dec-03	Lexington - Admin & General	\$ 119,584.00	\$ 2,393.00	\$ 121,977.00	\$54,026.46	\$1,128.20	\$55,154.66	-54.8%	-52.9%	-54.8%	
Dec-03	Lexington - Field Services	\$ 236,993.00	\$ 11,047.00	\$ 248,040.00	\$169,870.71	\$29,629.06	\$199,499.77	-28.3%	168.2%	-19.6%	
Dec-03	Lexington - Production	\$ 173,007.00	\$ 16,010.00	\$ 189,017.00	\$113,200.45	\$9,456.10	\$122,656.55	-34.6%	-40.9%	-35.1%	
	Lexington Total	\$ 529,584.00	\$ 29,450.00	\$ 559,034.00	\$337,097.62	\$40,213.36	\$377,310.98	-35.4%	36.6%	-32.5%	
Dec-03	Tri Village - Admin & General	\$ -	\$ -	\$ -	\$8,704.82	\$270.45	\$8,975.27	100.0%	100.0%	100.0%	
Dec-03	Tri Village - Field Services	\$ 14,287.00	\$ 1,057.00	\$ 15,344.00	\$2,409.79	\$1,009.75	\$3,419.54	-83.1%	-4.5%	-77.7%	
	Tri Village Total	\$ 14,287.00	\$ 1,057.00	\$ 15,344.00	\$11,114.61	\$1,280.20	\$12,394.81	-22.2%	21.1%	-19.2%	
	December 2003 Total	\$ 543,871.00	\$ 30,507.00	\$ 574,378.00	\$348,212.23	\$41,493.56	\$389,705.79	-36.0%	36.0%	-32.2%	
	GL total 501200						\$535,410.00				
	Variance due to accruals and misc correcting journal entries							(\$145,704.21)			
	Change in accounting period from calendar to 445 / More time spent on capital projects than anticipated in the budget.										
Total	Lexington - Admin & General	\$ 3,002,177.00	\$ 85,137.00	\$ 3,087,314.00	\$5,107,605.86	\$126,925.22	\$5,234,531.08	70.1%	49.1%	69.6%	
Total	Lexington - Field Services	\$ 4,230,826.00	\$ 238,101.00	\$ 4,468,927.00	\$4,170,490.29	\$565,449.57	\$4,735,939.86	-1.4%	137.5%	6.0%	
Total	Lexington - Production	\$ 2,996,287.00	\$ 212,924.00	\$ 3,209,211.00	\$2,891,730.08	\$288,678.31	\$3,180,408.39	-3.5%	35.6%	-0.9%	
Total	Lexington Grand Total	\$ 10,229,290.00	\$ 536,162.00	\$ 10,765,452.00	\$12,169,826.23	\$981,053.10	\$13,150,879.33	19.0%	83.0%	22.2%	
Total	Tri Village - Admin & General	\$ -	\$ -	\$ -	\$186,015.90	\$964.64	\$196,980.54	100.0%	100.0%	100.0%	
Total	Tri Village - Field Services	\$ 257,817.00	\$ 20,573.00	\$ 278,390.00	\$116,915.54	\$25,389.41	\$142,304.95	-54.7%	23.4%	-48.9%	
Total	Tri Village Grand Total	\$ 257,817.00	\$ 20,573.00	\$ 278,390.00	\$312,931.44	\$26,354.05	\$339,285.49	21.4%	28.1%	21.9%	
Total	Grand Total	\$ 10,487,107.00	\$ 556,735.00	\$ 11,043,842.00	\$12,482,757.67	\$1,007,407.15	\$13,490,164.82	19.0%	81.0%	22.2%	