

Kentucky-American  
Case No. 2004-00103  
Monthly Payroll Variance Analysis (O&M)  
Aa of July 31,2004

Type of Filing: \_\_\_Original\_X\_Updated \_\_\_Revised

Schedule 4  
Witness Responsible: Coleman Bush

Date	Employee Group	Monthly Budget			Monthly Actual			Variance Percent		
		Req.	OT	Total	Req.	OT	Total	Req.	OT	Total
Jan-04	Lexington - Admin & General	\$82,526.00	\$3,876.00	\$86,402.00	\$92,996.70	\$1,451.99	\$94,448.69	13%	-63%	9%
Jan-04	Lexington - Field Services	\$130,779.00	\$22,727.00	\$153,506.00	\$255,308.73	\$36,926.27	\$292,235.00	95%	62%	90%
Jan-04	Lexington - Production	\$89,451.00	\$14,708.00	\$104,159.00	\$173,573.59	\$24,347.85	\$197,921.44	94%	66%	90%
	<b>Lexington Total</b>	<b>\$302,756.00</b>	<b>\$41,311.00</b>	<b>\$344,067.00</b>	<b>\$521,879.02</b>	<b>\$62,726.11</b>	<b>\$584,605.13</b>	<b>72%</b>	<b>52%</b>	<b>70%</b>
Jan-04	Tri Village - Admin & General	\$0.00	\$0.00	\$0.00	\$10,543.63	\$270.45	\$10,814.08			
Jan-04	Tri Village - Field Services	\$11,402.00	\$1,377.00	\$12,779.00	\$6,367.89	\$1,870.44	\$8,238.33	-44%	36%	-36%
	<b>Tri Village Total</b>	<b>\$11,402.00</b>	<b>\$1,377.00</b>	<b>\$12,779.00</b>	<b>\$16,911.52</b>	<b>\$2,140.89</b>	<b>\$19,052.41</b>	<b>48%</b>	<b>55%</b>	<b>49%</b>
	<b>January 2004 Total</b>	<b>\$314,158.00</b>	<b>\$42,688.00</b>	<b>\$356,846.00</b>	<b>\$538,790.54</b>	<b>\$64,867.00</b>	<b>\$603,657.54</b>	<b>72%</b>	<b>52%</b>	<b>69%</b>
	<b>GL Total 601200</b>						<b>\$401,300.00</b>			
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Feb-04	Lexington - Admin & General	\$99,738.00	\$3,070.00	\$102,808.00	\$56,612.94	\$1,059.92	\$57,672.86	-43%	-65%	-44%
Feb-04	Lexington - Field Services	\$153,981.00	\$19,452.00	\$173,433.00	\$171,692.13	\$32,089.84	\$203,781.97	12%	65%	17%
Feb-04	Lexington - Production	\$105,168.00	\$12,166.00	\$117,334.00	\$115,340.35	\$10,680.65	\$126,021.00	10%	-12%	7%
	<b>Lexington Total</b>	<b>\$358,887.00</b>	<b>\$34,688.00</b>	<b>\$393,575.00</b>	<b>\$343,645.42</b>	<b>\$43,830.41</b>	<b>\$387,475.83</b>	<b>-4%</b>	<b>26%</b>	<b>-2%</b>
Feb-04	Tri Village - Admin & General	\$0.00	\$0.00	\$0.00	\$6,961.55	\$18.03	\$6,979.58			
Feb-04	Tri Village - Field Services	\$13,413.00	\$513.00	\$13,926.00	\$4,186.88	\$867.48	\$5,054.36	-69%	69%	-64%
	<b>Tri Village Total</b>	<b>\$13,413.00</b>	<b>\$513.00</b>	<b>\$13,926.00</b>	<b>\$11,148.43</b>	<b>\$885.51</b>	<b>\$12,033.94</b>	<b>-17%</b>	<b>73%</b>	<b>-14%</b>
	<b>February 2004 Total</b>	<b>\$372,300.00</b>	<b>\$35,201.00</b>	<b>\$407,501.00</b>	<b>\$354,793.85</b>	<b>\$44,715.92</b>	<b>\$399,509.77</b>	<b>-5%</b>	<b>27%</b>	<b>-2%</b>
	<b>GL Total 601200</b>						<b>\$431,446.00</b>			
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Mar-04	Lexington - Admin & General	\$124,668.00	\$1,316.00	\$125,984.00	\$89,480.97	\$2,239.36	\$91,720.33	-28%	70%	-27%
Mar-04	Lexington - Field Services	\$192,490.00	\$17,050.00	\$209,540.00	\$257,829.80	\$37,234.82	\$295,064.62	34%	118%	41%
Mar-04	Lexington - Production	\$139,022.00	\$11,576.00	\$150,598.00	\$176,528.20	\$13,689.23	\$190,217.43	27%	18%	26%
	<b>Lexington Total</b>	<b>\$456,180.00</b>	<b>\$29,942.00</b>	<b>\$486,122.00</b>	<b>\$523,838.97</b>	<b>\$53,163.41</b>	<b>\$577,002.38</b>	<b>15%</b>	<b>78%</b>	<b>19%</b>
Mar-04	Tri Village - Admin & General	\$0.00	\$0.00	\$0.00	\$9,672.23	\$0.00	\$9,672.23			
Mar-04	Tri Village - Field Services	\$16,768.00	\$667.00	\$17,435.00	\$6,028.57	\$718.91	\$6,747.48	-64%	8%	-61%
	<b>Tri Village Total</b>	<b>\$16,768.00</b>	<b>\$667.00</b>	<b>\$17,435.00</b>	<b>\$15,700.80</b>	<b>\$718.91</b>	<b>\$16,419.71</b>	<b>-6%</b>	<b>8%</b>	<b>-6%</b>
	<b>March 2004 Total</b>	<b>\$472,948.00</b>	<b>\$30,609.00</b>	<b>\$503,557.00</b>	<b>\$539,539.77</b>	<b>\$53,882.32</b>	<b>\$593,422.09</b>	<b>14%</b>	<b>76%</b>	<b>18%</b>
	<b>GL Total 601200</b>						<b>\$470,376.00</b>			
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Apr-04	Lexington - Admin & General	\$101,678.00	\$1,337.00	\$103,015.00	\$56,906.51	\$1,275.96	\$58,182.47	-44%	-5%	-44%
Apr-04	Lexington - Field Services	\$154,795.00	\$9,711.00	\$164,506.00	\$167,737.36	\$30,768.35	\$198,505.71	8%	217%	21%
Apr-04	Lexington - Production	\$112,744.00	\$9,685.00	\$122,429.00	\$111,914.71	\$13,011.88	\$124,926.59	-1%	34%	2%
	<b>Lexington Total</b>	<b>\$369,217.00</b>	<b>\$20,733.00</b>	<b>\$389,950.00</b>	<b>\$335,558.58</b>	<b>\$45,056.19</b>	<b>\$381,614.77</b>	<b>-9%</b>	<b>117%</b>	<b>-2%</b>
Apr-04	Tri Village - Admin & General	\$0.00	\$0.00	\$0.00	\$7,243.33	\$0.00	\$7,243.33			
Apr-04	Tri Village - Field Services	\$13,721.00	\$804.00	\$14,525.00	\$4,350.30	\$199.35	\$4,549.65	-68%	-75%	-69%
	<b>Tri Village Total</b>	<b>\$13,721.00</b>	<b>\$804.00</b>	<b>\$14,525.00</b>	<b>\$11,593.63</b>	<b>\$199.35</b>	<b>\$11,792.98</b>	<b>-16%</b>	<b>-75%</b>	<b>-19%</b>
	<b>April 2004 Total</b>	<b>\$382,938.00</b>	<b>\$21,537.00</b>	<b>\$404,475.00</b>	<b>\$348,152.21</b>	<b>\$45,255.54</b>	<b>\$393,407.75</b>	<b>-9%</b>	<b>110%</b>	<b>-3%</b>
	<b>GL Total 601200</b>						<b>\$392,897.00</b>			
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Case N a 200400103  
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As of July 31, 2004

Type of Filing: \_\_\_Original \_\_\_X\_Updated \_\_\_Revised

Schedule 4  
Witness Responsible: Coleman Bush

Date	Employee Group	Monthly Budget			Monthly Actual			Variance Percent		
		Reg.	OT	Total	Reg.	OT	Total	Reg.	OT	Total
See explanation below for full period variance										
May-04	Lexington- Admin & General	\$79,228.00	\$788.00	\$80,016.00	\$24,621.14	\$1,041.43	\$25,662.57	-69%	32%	-68%
May-04	Lexington- Field Services	\$154,795.00	\$14,557.00	\$169,352.00	\$80,915.70	\$13,215.73	\$94,131.43	-48%	-9%	-44%
May-04	Lexington- Production	\$112,744.00	\$13,098.00	\$125,842.00	\$53,873.15	\$3,123.59	\$56,996.74	-52%	-76%	-55%
	<b>Lexington Total</b>	<b>\$346,767.00</b>	<b>\$28,443.00</b>	<b>\$375,210.00</b>	<b>\$159,409.99</b>	<b>\$17,380.75</b>	<b>\$176,790.74</b>	<b>-54%</b>	<b>-39%</b>	<b>-53%</b>
May-04	Tri Village- Admin & General	\$0.00	\$0.00	\$0.00	\$3,683.77	\$0.00	\$3,683.77			
May-04	Tri Village- Field Services	\$13,721.00	\$999.00	\$14,720.00	\$2,205.60	\$386.10	\$2,591.70	-84%	-61%	-82%
	<b>Tri Village Total</b>	<b>\$13,721.00</b>	<b>\$999.00</b>	<b>\$14,720.00</b>	<b>\$5,889.37</b>	<b>\$386.10</b>	<b>\$6,275.47</b>	<b>-57%</b>	<b>-61%</b>	<b>-57%</b>
	<b>May 2004 Total</b>	<b>\$360,488.00</b>	<b>\$29,442.00</b>	<b>\$389,930.00</b>	<b>\$165,299.36</b>	<b>\$17,766.85</b>	<b>\$183,066.21</b>	<b>-54%</b>	<b>-40%</b>	<b>-53%</b>
	<b>GL Total 601200</b>						<b>\$366,520.00</b>			
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Jun-04	Lexington- Admin & General	\$99,031.00	\$63.00	\$99,094.00	\$93,411.33	\$2,190.67	\$95,602.00	-6%	3377%	-4%
Jun-04	Lexington- Field Services	\$193,510.00	\$15,781.00	\$209,291.00	\$237,427.19	\$40,091.43	\$277,518.62	23%	154%	33%
Jun-04	Lexington- Production	\$140,932.00	\$13,377.00	\$154,309.00	\$158,693.02	\$14,876.68	\$173,569.70	13%	11%	12%
	<b>Lexington Total</b>	<b>\$433,473.00</b>	<b>\$29,221.00</b>	<b>\$462,694.00</b>	<b>\$489,531.54</b>	<b>\$57,158.78</b>	<b>\$546,690.32</b>	<b>13%</b>	<b>96%</b>	<b>18%</b>
Jun-04	Tri Village- Admin & General	\$0.00	\$0.00	\$0.00	\$10,992.58	\$0.00	\$10,992.58			
Jun-04	Tri Village- Field Services	\$17,152.00	\$786.00	\$17,938.00	\$6,287.10	\$472.51	\$6,759.61	-63%	-40%	-62%
	<b>Tri Village Total</b>	<b>\$17,152.00</b>	<b>\$786.00</b>	<b>\$17,938.00</b>	<b>\$17,279.68</b>	<b>\$472.51</b>	<b>\$17,752.19</b>	<b>1%</b>	<b>-40%</b>	<b>-1%</b>
	<b>June 2004 Total</b>	<b>\$450,625.00</b>	<b>\$30,007.00</b>	<b>\$480,632.00</b>	<b>\$506,811.22</b>	<b>\$57,631.29</b>	<b>\$564,442.51</b>	<b>12%</b>	<b>92%</b>	<b>17%</b>
	<b>GL Total 601200</b>						<b>\$467,543.00</b>			
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Jul-04	Lexington- Admin & General	\$79,228.00	\$49.00	\$79,277.00	\$52,483.16	\$1,371.23	\$53,854.39	-34%	2698%	-32%
Jul-04	Lexington- Field Services	\$154,795.00	\$16,510.00	\$171,305.00	\$168,186.56	\$25,872.86	\$194,059.42	9%	57%	13%
Jul-04	Lexington- Production	\$112,744.00	\$9,317.00	\$122,061.00	\$136,703.00	\$15,334.61	\$152,037.61	21%	65%	25%
	<b>Lexington Total</b>	<b>\$346,767.00</b>	<b>\$25,876.00</b>	<b>\$372,643.00</b>	<b>\$357,372.72</b>	<b>\$42,578.70</b>	<b>\$399,951.42</b>	<b>3%</b>	<b>65%</b>	<b>7%</b>
Jul-04	Tri Village- Admin & General	\$0.00	\$0.00	\$0.00	\$7,103.83	\$0.00	\$7,103.83			
Jul-04	Tri Village- Field Services	\$13,721.00	\$637.00	\$14,358.00	\$4,713.60	\$414.47	\$5,128.07	-66%	-35%	-64%
	<b>Tri Village Total</b>	<b>\$13,721.00</b>	<b>\$637.00</b>	<b>\$14,358.00</b>	<b>\$11,817.43</b>	<b>\$414.47</b>	<b>\$12,231.90</b>	<b>-14%</b>	<b>-35%</b>	<b>-15%</b>
	<b>July 2004 Total</b>	<b>\$360,488.00</b>	<b>\$26,513.00</b>	<b>\$387,001.00</b>	<b>\$369,190.15</b>	<b>\$42,993.17</b>	<b>\$412,183.32</b>	<b>2%</b>	<b>62%</b>	<b>7%</b>
	<b>GL Total 501200</b>						<b>\$409,098.00</b>			
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Total	Lexington- Admin & General	\$666,097.00	\$10,499.00	\$676,596.00	\$466,512.75	\$10,630.56	\$477,143.31	-30%	1%	-29%
Total	Lexington- Field Services	\$1,135,145.00	\$115,788.00	\$1,250,933.00	\$1,339,097.47	\$216,199.30	\$1,555,296.77	18%	87%	24%
Total	Lexington- Production	\$812,805.00	\$83,927.00	\$896,732.00	\$926,626.02	\$95,064.49	\$1,021,690.51	14%	13%	14%
Total	<b>Lexington Grand Total</b>	<b>\$2,614,047.00</b>	<b>\$210,214.00</b>	<b>\$2,824,261.00</b>	<b>\$2,732,236.24</b>	<b>\$321,894.35</b>	<b>\$3,054,130.59</b>	<b>5%</b>	<b>53%</b>	<b>8%</b>
Total	Tri Village- Admin & General	\$0.00	\$0.00	\$0.00	\$56,200.92	\$288.48	\$56,489.40			
Total	Tri Village- Field Services	\$99,898.00	\$5,783.00	\$105,681.00	\$34,139.94	\$4,929.26	\$39,069.20	-66%	-15%	-63%
Total	<b>Tri Village Grand Total</b>	<b>\$99,898.00</b>	<b>\$5,783.00</b>	<b>\$105,681.00</b>	<b>\$90,340.86</b>	<b>\$5,217.74</b>	<b>\$95,558.60</b>	<b>-10%</b>	<b>-10%</b>	<b>-10%</b>
Total	<b>Grand Total</b>	<b>\$2,713,945.00</b>	<b>\$215,997.00</b>	<b>\$2,929,942.00</b>	<b>\$2,822,577.10</b>	<b>\$327,112.09</b>	<b>\$3,149,689.19</b>	<b>4%</b>	<b>51%</b>	<b>8%</b>
	<b>GL Total 601200</b>						<b>\$2,939,180.00</b>			
<b>Budget vs. actual (GL Total 601200) total variance</b>							<b>\$5,298.00</b>			