

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2007-00143
PUBLIC SERVICE COMMISSION'S FIRST SET OF INFORMATION REQUESTS
ITEMS 1 – 33

Witness Responsible:

Sheila Miller

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_052107.pdf

YEAR	MONTH	DISTRICT	DEPT	ACTUAL		BUDGET		VARIANCE %				
				REG	OT	REG	OT	REG	OT			
Jan-05	1	Central	Admin	58,528	412	48,727	2,667	20.1%	-84.6%	14.7%		
			Network	248,261	47,449	175,019	22,703	41.8%	109.0%	49.6%		
			Production	158,110	25,447	59,227	7,515	167.0%	238.6%	175.0%		
			Central Total	464,900	73,308	282,972	32,884	64.3%	122.9%	70.4%		
			Northern	10,898		1,104	159	886.8%	-100.0%	762.8%		
			Northern Network	6,859	656	2,703	388	153.8%	69.0%	143.1%		
			Northern Total	17,757	656	3,807	547	366.4%	19.9%	322.9%		
			1 Total	482,657	73,964	286,779	33,431	68.3%	121.2%	73.8%		
			Budgeted labor was low due to error in budgeting capitalized labor.									
			Feb-05	2	Central	Admin	73,209	425	46,406	2,667	57.8%	-84.1%
Network	160,395	36,164				166,684	22,703	-3.8%	59.3%	3.8%		
Production	105,576	8,394				56,407	7,515	87.2%	11.7%	78.3%		
Central Total	339,180	44,983				269,497	32,884	25.9%	36.8%	27.0%		
Northern	7,294					1,052	159	593.5%	-100.0%	502.6%		
Northern Network	4,630	283				2,574	388	79.9%	-27.2%	65.8%		
Northern Total	11,923	283				3,626	547	228.9%	-48.3%	192.5%		
2 Total	351,104	45,265				273,123	33,431	28.6%	35.4%	29.3%		
Budgeted labor was low due to error in budgeting capitalized labor.												
Mar-05	3	Central				Admin	464,880	503	53,367	2,667	771.1%	-81.1%
			Network	165,349	28,302	191,686	22,703	-13.7%	24.7%	-9.7%		
			Production	106,023	7,626	64,868	7,515	63.4%	1.9%	57.0%		
			Central Total	736,253	36,431	309,920	32,884	137.6%	10.8%	125.4%		
			Northern	7,447		1,209	159	515.7%	-100.0%	444.3%		
			Northern Network	4,445	141	2,960	388	50.2%	-63.6%	37.0%		
			Northern Total	11,892	141	4,170	547	185.2%	-74.2%	155.1%		
			3 Total	748,145	36,572	314,090	33,431	138.2%	9.4%	125.8%		
			Budgeted labor was low due to error in budgeting capitalized labor; 3 pay periods in actual									

YEAR	MONTH	DISTRICT	DEPT	ACTUAL			BUDGET			VARIANCE %					
				REG	OT	TOTAL	REG	OT	TOTAL	REG	OT	TOTAL			
Apr-05	4	Central	Admin	42,656	33	42,689	50,219	2,693	52,912	-15.1%	-98.8%	-19.3%			
			Network	201,763	27,073	228,836	176,786	22,707	199,493	14.1%	19.2%	14.7%			
			Production	123,206	12,379	135,586	59,267	7,519	66,786	107.9%	64.6%	103.0%			
			Central Total	367,625	39,485	407,110	286,272	32,920	319,192	28.4%	19.9%	27.5%			
			Northern	4,834		4,834	1,118	160	1,278	332.4%	-100.0%	278.2%			
			Northern Network	6,027	169	6,196	2,736	392	3,128	120.3%	-56.9%	98.1%			
			Northern Total	10,861	169	11,030	3,854	553	4,406	181.8%	-69.4%	150.3%			
			4 Total	378,486	39,654	418,140	290,125	33,473	323,598	30.5%	18.5%	29.2%			
			Budgeted labor was low due to error in budgeting capitalized labor.												
			May-05	5	Central	Admin	28,237	24,241	28,237	52,613	2,693	55,306	-46.3%	-100.0%	-48.9%
Network	182,474	8,856				206,715	185,208	22,707	207,915	-1.5%	6.8%	-0.6%			
Production	108,945	33,097				117,800	62,089	7,519	69,609	75.5%	17.8%	69.2%			
Central Total	319,656	33,097				352,753	299,910	32,920	332,830	6.6%	0.5%	6.0%			
Northern	1,612	761				1,612	1,171	160	1,331	37.7%	-100.0%	21.1%			
Northern Network	6,756	761				9,517	2,866	392	3,258	205.5%	93.9%	192.1%			
Northern Total	10,368	761				11,129	4,037	553	4,590	156.8%	37.7%	142.5%			
5 Total	330,024	33,858				363,882	303,947	33,473	337,420	8.6%	1.2%	7.8%			
Budgeted labor was low due to error in budgeting capitalized labor.															
Jun-05	6	Central				Admin	36,317	100	36,418	52,613	2,693	55,306	-31.0%	-96.3%	-34.2%
			Network	272,334	52,606	324,940	185,208	22,707	207,915	47.0%	131.7%	56.3%			
			Production	173,960	10,786	184,745	62,089	7,519	69,609	180.2%	43.4%	165.4%			
			Central Total	482,611	63,492	546,103	299,910	32,920	332,830	60.9%	92.9%	64.1%			
			Northern	2,496	1,787	2,496	1,171	160	1,331	113.1%	-100.0%	87.5%			
			Northern Network	15,598	1,787	17,385	2,866	392	3,258	444.2%	355.4%	433.5%			
			Northern Total	18,094	1,787	19,881	4,037	553	4,590	348.2%	223.3%	333.1%			
			6 Total	500,705	65,279	565,984	303,947	33,473	337,420	64.7%	95.0%	67.7%			
			Budgeted labor was low due to error in budgeting capitalized labor.												
			Jul-05	7	Central	Admin	23,422	23,568	23,422	50,219	2,693	52,912	-53.4%	-100.0%	-55.7%
Network	174,396	8,060				197,963	176,786	22,707	199,493	-1.4%	3.8%	-0.8%			
Production	153,319	31,628				161,379	59,267	7,519	66,786	158.7%	7.2%	141.6%			
Central Total	351,137	1,768				382,765	286,272	32,920	319,192	22.7%	-3.9%	19.9%			
Northern	1,768	1,697				1,768	1,118	160	1,278	56.2%	-100.0%	38.3%			
Northern Network	10,587	1,697				12,284	2,735	392	3,128	287.0%	332.4%	292.7%			
Northern Total	12,355	1,697				14,052	3,854	553	4,406	220.6%	207.0%	218.9%			
7 Total	363,492	33,325				396,817	290,125	33,473	323,598	25.3%	-0.4%	22.6%			
Budgeted labor was low due to error in budgeting capitalized labor.															

YEAR	MONTH	DISTRICT	DEPT	ACTUAL		BUDGET		VARIANCE %							
				REG	OT	REG	OT	REG	OT	TOTAL					
Aug-05	8	Central	Admin	24,332	45,750	24,332	55,001	2,693	57,695	-55.8%	-100.0%	-57.8%			
			Network	160,181	205,930	205,930	193,622	22,707	216,329	-17.3%	101.5%	-4.8%			
			Production	103,345	5,096	108,442	64,911	7,519	72,431	59.2%	-32.2%	49.7%			
			Central Total	287,858	50,846	338,704	313,535	32,920	346,455	-8.2%	54.5%	-2.2%			
			Northern	1,664	748	1,664	1,224	160	1,385	35.9%	-100.0%	20.2%			
			Network	10,002	748	10,750	2,996	392	3,389	233.8%	90.5%	217.2%			
			Northern Total	11,666	748	12,414	4,221	553	4,773	176.4%	35.3%	160.1%			
			8 Total	299,524	51,594	351,118	317,755	33,473	351,228	-5.7%	54.1%	0.0%			
			Sep-05	9	Central	Admin	24,207	29,387	24,207	52,613	2,693	55,306	-54.0%	-100.0%	-56.2%
						Network	161,769	6,788	191,156	185,208	22,707	207,915	-12.7%	29.4%	-8.1%
Production	102,653	6,788				109,442	62,089	7,519	69,609	65.3%	-9.7%	57.2%			
Central Total	288,630	36,175				324,805	299,910	32,920	332,830	-3.8%	9.9%	-2.4%			
Northern	1,664	1,178				1,664	1,171	160	1,331	42.1%	-100.0%	25.0%			
Network	10,456	1,178				11,634	2,866	392	3,258	264.8%	200.2%	257.0%			
Northern Total	12,120	1,178				13,298	4,037	553	4,590	200.2%	113.1%	189.7%			
9 Total	300,750	37,353				338,103	303,947	33,473	337,420	-1.1%	11.6%	0.2%			

YEAR	MONTH	DISTRICT	DEPT	ACTUAL			BUDGET			VARIANCE %		
				REG	OT	TOTAL	REG	OT	TOTAL	REG	OT	TOTAL
Oct-05	10	Central	Admin	21,175	27,014	21,175	50,219	2,693	52,912	-57.8%	-100.0%	-60.0%
			Network	164,409	6,395	191,424	177,640	22,880	200,519	-7.4%	18.1%	-4.5%
			Production	99,729	33,410	106,124	59,853	7,588	67,441	66.6%	-15.7%	57.4%
			Central Total	285,313	66,819	316,723	287,712	33,161	320,873	-0.8%	0.7%	-0.7%
			Northern	3,220	9	3,230	1,118	160	1,278	188.1%	-94.3%	152.7%
			Network	14,539	1,159	15,698	2,736	392	3,128	431.4%	195.4%	401.8%
			Production	2,637	383	3,020	-	-	-	-	-	-
			Northern Total	20,396	1,551	21,947	3,854	553	4,406	429.3%	180.7%	398.1%
			10 Total	305,709	34,961	340,670	291,565	33,714	325,279	4.9%	3.7%	4.7%
			Nov-05	11	Central	Admin	18,990	30,807	18,990	53,507	2,693	56,200
Network	116,684	6,038				147,491	192,517	22,880	215,397	-39.4%	34.6%	-31.5%
Production	93,924	36,844				99,962	65,553	7,588	73,142	43.3%	-20.4%	36.7%
Central Total	229,598	73,689				266,443	311,578	33,161	344,739	-26.3%	11.1%	-22.7%
Northern	1,664	2,364				1,664	1,224	160	1,385	35.9%	-100.0%	20.2%
Network	28,841	2,364				31,204	2,996	392	3,389	862.5%	502.4%	820.8%
Production	30,505	2,364				32,868	4,221	553	4,773	622.8%	327.6%	588.6%
Northern Total	260,103	39,208				299,311	315,798	33,714	349,512	-17.6%	16.3%	-14.4%
11 Total	589,702	110,423				700,125	627,365	67,428	694,793	6.3%	10.0%	6.3%
Dec-05	12	Central				Admin	23,004	45,066	23,004	52,613	2,693	55,306
			Network	173,793	11,018	218,859	186,102	22,880	206,982	-6.6%	97.0%	4.7%
			Production	102,973	56,084	113,991	62,703	7,588	70,291	64.2%	45.2%	62.2%
			Central Total	299,771	112,168	355,854	301,418	33,161	334,579	-0.5%	69.1%	6.4%
			Northern	1,664	5,747	1,664	1,171	160	1,331	42.1%	-100.0%	25.0%
			Network	29,218	5,747	34,964	2,866	392	3,258	919.4%	1364.5%	973.0%
			Production	30,882	5,747	36,628	4,037	553	4,590	665.0%	939.7%	698.0%
			Northern Total	330,653	61,830	392,483	305,455	33,714	339,169	8.2%	83.4%	15.7%
			12 Total	620,425	124,690	745,115	606,873	67,428	713,542	7.3%	10.0%	7.3%
			2005 Total	1,515,836	200,174	1,716,010	1,524,214	164,356	1,688,570	10.3%	10.0%	10.3%

Budgeted labor was low due to error in budgeting capitalized labor.

YEAR	MONTH	DISTRICT	DEPT	ACTUAL			BUDGET			VARIANCE %					
				REG	OT	TOTAL	REG	OT	TOTAL	REG	OT	TOTAL			
1	Central	Central	Admin	32,293	182	32,475	44,320	28	44,348	-27.1%	545.3%	-26.8%			
			Network	258,799	47,959	306,758	191,658	26,011	217,669	35.0%	84.4%	40.9%			
			Production	157,395	19,172	176,567	116,142	8,393	124,535	35.5%	128.4%	41.8%			
			Central Total	448,488	67,313	515,801	352,120	34,433	386,552	27.4%	95.5%	33.4%			
			Northern	2,704	39	2,743	-	-	-	-	-	-	-		
			Northern	44,746	6,865	51,611	26,303	26,303	26,303	70.1%	96.3%	106.7%			
			Northern Total	47,450	6,924	54,374	26,303	26,303	26,303	80.4%	106.7%	106.7%			
			1 TOTAL	495,937	74,237	570,175	378,423	34,433	412,856	31.1%	115.6%	38.1%			
			Variance due to 445 financial periods.												
			2	Central	Central	Admin	20,541	69	20,610	42,210	28	42,238	-51.3%	144.3%	-51.2%
Network	160,714	26,296				187,010	182,532	26,011	208,543	-12.0%	1.1%	-10.3%			
Production	103,671	9,093				112,764	110,612	8,393	119,005	-6.3%	8.3%	-5.2%			
Central Total	284,925	35,458				320,383	335,353	34,433	369,786	-15.0%	3.0%	-13.4%			
Northern	416	-				416	-	-	-	-	-	-	-		
Northern	25,921	3,229				29,150	25,156	25,156	25,156	3.0%	15.9%	15.9%			
Northern Total	26,337	3,229				29,566	25,156	25,156	25,156	4.7%	17.5%	17.5%			
2 Total	311,262	38,687				349,949	360,509	34,433	394,942	-13.7%	12.4%	-11.4%			
Variance due to 445 financial periods.															
3	Central	Central				Admin	30,741	32,084	30,741	48,541	28	48,569	-36.7%	-100.0%	-36.7%
			Network	180,113	8,308	188,421	209,911	26,011	215,922	-14.2%	23.3%	-10.1%			
			Production	116,386	8,308	124,694	127,204	8,393	135,597	-8.5%	-1.0%	-8.0%			
			Central Total	327,240	40,392	367,632	385,656	34,433	420,089	-15.1%	17.3%	-12.5%			
			Northern	728	-	728	-	-	-	-	-	-	-		
			Northern	27,666	4,720	32,386	28,598	28,598	28,598	-3.3%	13.2%	13.2%			
			Northern Total	28,394	4,720	33,114	28,598	28,598	28,598	-0.7%	15.8%	15.8%			
			3 Total	355,634	45,112	400,746	414,254	34,433	448,687	-14.2%	31.0%	-10.7%			
			Variance due to 445 financial periods.												

YEAR	MONTH	DISTRICT	DEPT	ACTUAL			BUDGET			VARIANCE %		
				REG	OT	TOTAL	REG	OT	TOTAL	REG	OT	TOTAL
Apr-06	4	Central	Admin	25,877	75	25,952	45,872	29	45,901	-43.6%	155.5%	-43.5%
			Network	171,559	25,320	196,880	192,978	26,023	219,001	-11.1%	-2.7%	-10.1%
			Production	104,723	8,202	112,925	117,780	8,393	126,173	-11.1%	-2.3%	-10.5%
			Central Total	302,159	33,597	335,756	356,630	34,445	391,076	-15.3%	-2.5%	-14.1%
			Northern	872		872						
Apr-06	4	Northern Total	Network	28,605	4,962	33,567	26,646		26,646	7.4%		29.2%
			Network	29,477	4,962	34,439	26,646		26,646	10.6%		29.2%
			4 Total	331,636	38,559	370,195	383,276	34,445	417,721	-13.5%	11.9%	-11.4%
Variance due to 445 financial periods.												
May-06	5	Central	Admin	38,500	121	38,621	48,055	29	48,084	-19.9%	313.0%	-19.7%
			Network	271,534	49,942	321,476	202,167	26,023	228,189	34.3%	91.9%	40.9%
			Production	160,864	10,760	171,624	123,387	8,393	131,780	30.4%	28.2%	30.2%
			Central Total	470,898	60,823	531,721	373,609	34,445	408,054	26.0%	76.6%	30.3%
			Northern	2,016		2,016						
May-06	5	Northern Total	Network	41,317	4,900	46,218	27,809		27,809	48.6%		73.4%
			Network	43,333	4,900	48,234	27,809		27,809	55.8%		73.4%
			5 Total	514,231	65,723	579,954	401,418	34,445	435,863	28.1%	90.8%	33.1%
Variance due to 445 financial periods.												
Jun-06	6	Central	Admin	24,049		24,049	48,055	29	48,084	-50.0%	-100.0%	-50.0%
			Network	178,407	29,813	208,220	202,167	26,023	228,189	-11.8%	14.6%	-8.8%
			Production	109,292	11,648	120,941	123,387	8,393	131,780	-11.4%	38.8%	-8.2%
			Central Total	311,747	41,461	353,209	373,609	34,445	408,054	-16.6%	20.4%	-13.4%
			Northern	1,456		1,456						
Jun-06	6	Northern Total	Network	28,370	4,394	32,764	27,809		27,809	2.0%		23.1%
			Network	29,826	4,394	34,220	27,809		27,809	7.3%		23.1%
			6 Total	341,573	45,855	387,429	401,418	34,445	435,863	-14.9%	33.1%	-11.1%
Variance due to 445 financial periods.												
Jul-06	7	Central	Admin	25,251		25,251	45,872	29	45,901	-45.0%	-100.0%	-45.0%
			Network	176,970	34,834	211,803	192,978	26,023	219,001	-8.3%	33.9%	-3.3%
			Production	108,607	14,194	122,801	117,780	8,393	126,173	-7.8%	69.1%	-2.7%
			Central Total	310,828	49,028	359,855	356,630	34,445	391,076	-12.8%	42.3%	-8.0%
			Northern	1,680		1,680						
Jul-06	7	Northern Total	Network	27,485	3,260	30,744	26,646		26,646	3.1%		21.7%
			Network	29,165	3,260	32,424	26,646		26,646	9.5%		21.7%
			7 Total	339,992	52,287	392,280	383,276	34,445	417,721	-11.3%	51.8%	-6.1%
Variance due to 445 financial periods.												

YEAR	MONTH	DISTRICT	DEPT	ACTUAL			BUDGET			VARIANCE %			
				REG	OT	TOTAL	REG	OT	TOTAL	REG	OT	TOTAL	
Variance due to 445 financial periods.													
	12	Central	Admin	42,357		42,357	48,055	29	48,084	-11.9%		-100.0%	-11.9%
		Central	Network	197,344	37,441	234,785	202,804	26,108	228,912	-2.7%		43.4%	2.6%
		Central	Production	118,600	15,731	134,331	124,101	8,393	132,494	-4.4%		87.4%	1.4%
		Central Total		358,301	53,172	411,472	374,960	34,530	409,491	-4.4%		54.0%	0.5%
		Northern	Admin	1,624		1,624	-		-				
		Northern	Network	31,223	10,191	41,414	27,901		27,901	11.9%			48.4%
		Northern Total		32,847	10,191	43,038	27,901		27,901	17.7%			54.3%
Dec-06	12	Total		391,148	63,362	454,510	402,861	34,530	437,392	-2.9%		83.5%	3.9%
Variance due to 445 financial periods.													
2006	TOTAL			4,654,446	606,183	5,260,629	4,743,551	413,391	5,156,941	-1.9%		46.6%	2.0%